



**AUDIT REPORT
ON
THE ACCOUNTS OF
REVENUE RECEIPTS OF
GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2016-17**

AUDITOR GENERAL OF PAKISTAN

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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
ITP	Income Tax Payee
LBDC	Lower Bari Duab Canal
LCC	Lower Chenab Canal
MFDAC	Memorandum for Departmental Accounts Committee
MRA	Motor Registration Authority
M.Ton	Metric Ton
PAO	Principal Accounting Officer
PDP	Proposed Draft Para
PFR	Punjab Financial Rules

PIDA	Punjab Irrigation and Drainage Authority
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, requires 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 2015-16 and receipts of some formations for previous years. The Directorate General of Audit Punjab conducted audit during July to November 2016 on test check basis, with a view to report significant findings to the relevant stakeholders.

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

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

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 Directorate General Audit Punjab carries out, on test check basis, audit of tax and non-tax revenue receipts of Government of the Punjab, collected by the Board of Revenue, Punjab Revenue Authority, Excise & Taxation, Irrigation, Transport and, Food Departments. During the Financial Year 2015-16, these Departments collected revenue receipts of Rs. 126.996 billion which was 2.85 percent less than the budgeted targets of Rs. 130.719 billion.

This Audit Report presents mainly, audit results of receipts of Government of the Punjab for the Financial Year 2015-16 and from some previous years. The Directorate 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, Punjab 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 views.

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

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

a. Scope of Audit

For the Financial Year 2015-16, auditable receipts in the ambit of Directorate General Audit Punjab were Rs. 127 billion, covering seven PAOs and 743 formations. Out of this, an amount to the tune of Rs. 98.216 billion in respect of 150 formations was audited on test check basis.

b. Recoveries at the instance of audit

Recovery of Rs. 6,973 million was pointed out by audit. Recovery effected from January to December 2016 was Rs 141.35 million.

c. Audit Methodology

This office follows an elaborate audit process combining sound planning and execution procedures. Elaborate 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 assertions. This information is recorded, in detail, in the execution files prepared according to the standard working paper kit issued by Auditor General of Pakistan. Subsequently, responses of the auditee formations are discussed in the DAC meetings and, incorporated in the audit findings. 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 conducted to determine the final shape of the report.

d. Audit Impact

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

e. Comments on Internal Controls and the Internal Audit Department

Internal controls in government departments comprise systems, processes, cultures and tasks 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 excise duty from distilleries
- Non-collection of professional tax

- Non creation of demand of professional tax against business units
- 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 one para.¹
- Blockage of government revenue due to stay orders in three paras - Rs. 2,948 million.²
- Non realization of excise duty from distilleries in one para - Rs. 1,550 million.³
- Non realization of Punjab sales tax on services in three paras - Rs. 1,406 million⁴
- Non/short realization of property tax in eleven paras - Rs. 170 million⁵
- Non/short realization of *tawan/abiana* in three paras– Rs. 191 million⁶
- Non-realization of luxury house tax in one para - Rs. 134 million⁷
- Non-realization of motor vehicle tax in three paras - Rs. 128 million.⁸
- Loss of government revenue due to non-issuance of demand notices in one para - Rs. 53 million.⁹
- Non-realization of sugarcane (Development) cess and penalty in one para - Rs. 43 million.¹⁰

¹. Para 2.4.1

². Para 1.4.10, 3.4.3, 6.4.1

³. Para 1.4.1

⁴. Para 6.4.2, 6.4.3, 6.4.4

⁵. Para 1.4.3, 1.4.7, 1.4.11, 1.4.12, 1.4.14, 1.4.15, 1.4.16, 1.4.17, 1.4.18, 1.4.19, 1.4.23

⁶. Para 2.4.2, 2.4.3, 2.4.12

⁷. Para 1.4.2

⁸. Para 1.4.4, 1.4.6, 1.4.9

⁹. Para 1.4.5,

¹⁰. Para 5.4.1

g. Recommendations

- 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.
- A vigorous campaign to recover arrears of property tax, motor vehicle tax and *abiana/tawan* and to recover government revenue stalled due to stay orders.
- Effective accountability of tax officials found responsible for revenue loss.
- Reconciliation of monthly amounts of receipts with the treasury office / AG Punjab.
- 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 rationalized.
- An effective system of internal audit to be instituted to forestall recurrence of irregularities of similar nature such as recovery of arrears from autonomous bodies, non-carrying forward of figures of arrears to the next year.
- Principal Accounting Officers should develop a mechanism to monitor compliance of PAC directives in their respective domains.

SUMMARY OF TABLES

Table 1: Audit Work Statistics

(Rs in millions)

Sr. No	Description	No.	Receipts
1	Total Entities in Audit Jurisdiction (PAOs)	07	127,006
2	Total Formations in Audit Jurisdiction	743	127,006
3	Total Entities Audited	06	126,996
4	Total Formations Audited	150	98,216
5	Audit & Inspection Reports	150	98,216
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-recovery of government revenue on expiry of stay orders	2,947.685
2	Non realization of excise duty from distilleries	1,549.926
3	Non recovery of Punjab sales tax on services	1,406.073
4	Non/short recovery of property tax	222.590
5	Non/short recovery of <i>abiana/tawan</i>	191.249
6	Non realization of luxury house tax	133.646
7	Non/short recovery of motor vehicle tax	127.910
8	Non realization of withholding tax from purchaser & seller	92.780
9	Non/short recovery of stamp duty, registration fee & capital value Tax	61.975
10	Non/short realization of agriculture income tax	43.145
11	Non/short realization of payment of sugarcane (development) cess.	42.489
12	Non/short realization of mutation fee	38.556
13	Non-recovery of water charges	24.298

Sr. No	Description	Monetary value of audit observations
14	Non/short recovery of professional tax	19.358
15	Non-realization of renewal fee on account of route permits, bus stands	1.961
16	Misc	69.102

Table 3: Outcome Statistics

(Rs in millions)

Sr. No	Description	Total Receipts Current Year	Total Receipts Last Year
1	Outlays Audited	98,215.86	28,295.993
2	Monetary value of audit observations	6,972.743	5,386.588
3	Recoveries pointed out at the instance of Audit	417.063	1,427.75
4	Recoveries Accepted/ Established at the instance of Audit	417.063	1,427.75
5	Recoveries Realized at the instance of Audit	141.35	181.19

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	6,955.680
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.	13.340
4	Recoveries and non/short realization of public money pointed out by Audit	387.204
5	Non production of record	five cases
6	Others, including cases of accidents, negligence etc.	16.519

Table 5: Cost Benefit

(Rs in million)

Sr. No	Description	Amount			2015-16
		2016-17			
		Expenditure	Provincial Receipt	Total	
1	Outlays Audited (item-1 of table-3)	192,766.76	98,215.86	290,982.62	212,006.57
2	Expenditure on audit	-	-	253.07	232.43
3	Recoveries realized at the instance of Audit	480.58	141.35	621.93	632.87
4	Cost benefit ratio	1:2.45			1:2.72

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

CHAPTER 1

EXCISE AND TAXATION DEPARTMENT

1.1 Introduction

The Excise & Taxation Department was established as an independent entity in 1974 after its separation from Board of Revenue. This Department provides services for collection of various taxes and duties and suggests ways and means for additional resource mobilization in the Province. Building up of tax payer's confidence, creation of tax paying 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.

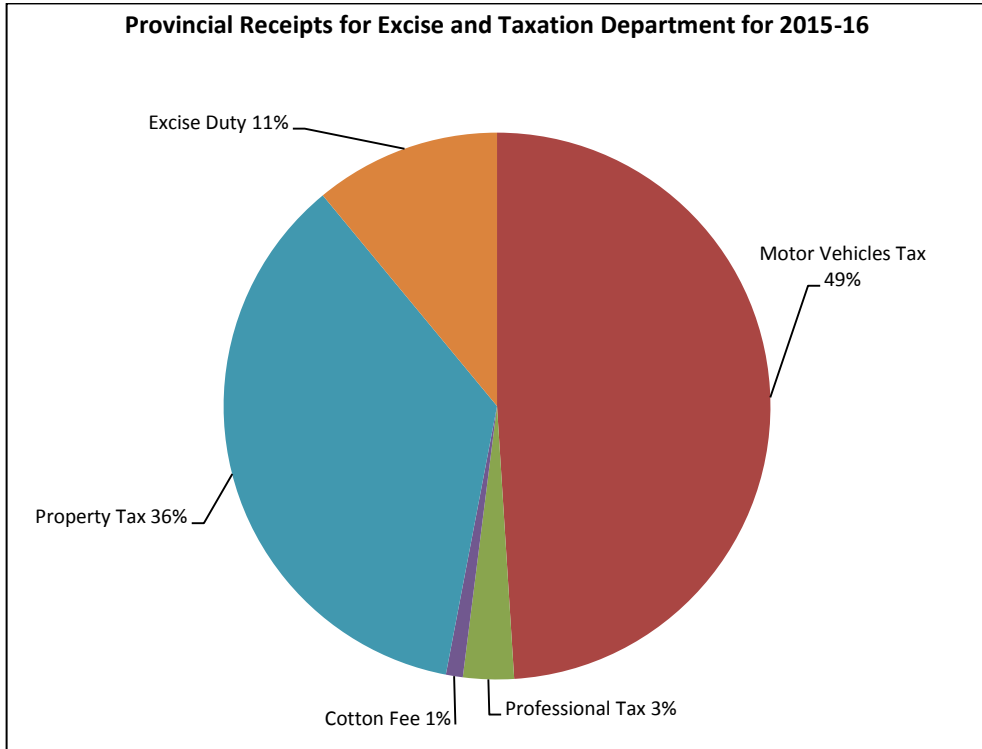
1. Cotton Fee
2. Motor Vehicles Tax
3. Entertainment Duty
4. Professional Tax
5. Property Tax
6. Luxury House Tax
7. Excise Duty (Duty on manufacturing, import, export of liquor, vend fee on retail sale of liquor and fees on grant and renewal of licenses/permits for liquor).
8. Farm House Tax

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 2015-16, the Excise and Taxation Department collected an amount of Rs. 22.50 billion (in major heads) against the revised estimates of Rs. 23.29 billion. The distribution of receipts collected by the Department under different heads is shown in percentage in the following chart:



From the above chart, it is clear that in Financial Year 2015-16, the major portion of Rs. 11.128 billion (49%) and Rs. 8.035 billion (36%) 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 2015-16 for major segments of receipts of 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 2015-16							
S #	Category	Head of Account	Budgeted Estimates 2015-16	Revised Estimates 2015-16	Actual receipts as per Financial Statement 2015-16	Variation excess/ (less) Col.6-5	Percentage of Variation
1	2	3	4	5	6	7	8
1	Motor vehicles Tax	B02801 to B02803 & B02805	11,205	10,815	11,127.839	312.839	3%
2	Urban Immoveable P. Tax	B01301 B01303 B01304	9,500	8,658	8,035.112	(622.888)	(7%)
3	Professional Tax	B01601 B01603	770	795	637.191	(157.809)	(20%)
4	Cotton fee	B03055	575	270	261.722	(8.278)	(3%)
5	Provincial Excise Duty	B02601,B 02602, B02603, B02604, B02611, B02612, B02613,B 02621,B0	2,800	2,650.568	2,438.592	(211.976)	(8%)

	2622, B02623, B02625 & B02628					
Total		24,850	23,189	22,500	(689)	(3%)

These figures highlight that the actual receipts were 3.4 percent below than the revised estimates. The variation between the originally budgeted receipts (Rs. 25 billion) and actual receipts collected (Rs. 22.50 billion) was Rs. 2.5 billion which was 10 percent of original budget estimates. The receipt targets during the year were reduced from Rs. 25 billion to Rs. 23.289 billion, showing a decrease of 6.8 percent of original budget estimate. Thus, the receipt targets of the department were reduced during the financial year which shows deficiency in fiscal planning. This issue needs to be looked into by the provincial tax/duties collecting agencies.

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

Comparison of receipts, disclosed no major changes during 2014-15 and 2015-16. 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
2014-15	22,801	20,748	19,800
2015-16	24,850	23,189	22,500

The above figures show that actual receipts in 2015-16 were more than the previous year i.e. 2014-15. However, the revised estimates

in 2014-15 were only 9 percent less than original estimates whereas in 2015-16 revised estimates were 7 percent less than the original estimates.

1.3 Brief Comments on the Status of Compliance with PAC Directives

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

Sr. No	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1985-1986	27	11	16	41
2	1986-1987	17	10	7	59
3	1988-1989	12	7	5	58
4	1989-1990	10	6	4	60
5	1990-1991	13	4	9	31
6	1992-1993	13	1	12	8
7	1993-1994	14	3	11	21
8	1994-1995	11	3	8	27
9	1996-1997	20	13	7	65
10	1997-1998	11	0	11	0
11	1998-1999	25	4	21	16
12	1999-2000	20	1	19	5
13	2000-2001	18	0	18	0
14	2001-2002	24	12	12	50
15	2003-2004	15	1	14	7
16	2006-2007	11	8	3	73
17	2009-10	20	14	6	70
18	2010-11	18	10	8	56
19	2011-12	16	12	4	75
20	2013-14	16	10	4	62
Total		331	130	199	39

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 & 2013-14 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 excise duty from distilleries – Rs. 1,549.926 million

Government of the Punjab vide Notification No. SO TAX (E&T) 3-4/2012 dated: 03.07.2012 in exercise of the powers under Section 31 of the Punjab Act, 1914 (1 of 1914) has imposed a duty @ Rs 2 per liter on manufacturing of spirit in any distillery or brewery w.e.f 1-07-2012.

During audit of the Excise & Taxation Department for the period 2015-16, it was noticed that Excise & Taxation Officers did not realize excise duty from ten distilleries on account of production of spirit in contravention to the above provision of the act.

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	PDP No
1	Sargodha	4	314,255,584	19151
2	Nankana	1	183,632,796	19777
3	ETO-II, Faisalabad	2	460,073,180	19921
4	Rahimyar Khan	1	157,969,538	20063
5	Jhang	2	433,995,056	20208
Total		10	1,549,926,154	

Audit was of the view that non-imposition of applicable duty on part of management resulted in non-recovery of revenue from distilleries to the tune of Rs. 1,549,926,154.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2016. The department replied that the case is subjudice.

DAC, in its meetings held during December 2016 to January 2017, directed the department to recover the amount at the earliest.

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

1.4.2 Non-realization of luxury house tax – Rs. 133.646 million

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

During audit of Excise & Taxation Department, it was noticed that Excise & Taxation Officers did not recover luxury house tax in 235 cases during 2014-16.

Audit was of the view that laxity in collecting luxury house tax by the management deprived public exchequer of revenue to the tune of Rs.138,694,480.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 133,645,720 after verification of recovery/settlement of Rs. 5,048,760 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

[PDPs in Annex -2]

1.4.3 Non/short realization of arrears of property tax- Rs. 110.110 million

Section 16 (2) of the Punjab Urban Immovable Property Tax Act, 1958 states that any sum on account of the tax levied or penalty imposed under this Act remaining un-recovered without sufficient cause to the

satisfaction of the Collector shall be recoverable as arrears of land revenue. Further, as per Section 12 of the Act ibid a late payment surcharge @ 1% of the gross payable tax shall stand imposed on the 1st day of every month of delay if the tax payable for any year is not paid by 30th September of the said year.

During audit of Excise & Taxation Department, it was noticed that Excise & Taxation Officers did not recover the outstanding government revenue causing accumulation of arrears of property tax with respect to as many as 13166 cases till 30.06.2016.

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. 178,897,782.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 110,110,393 after verification of recovery/settlement of amount to the tune of Rs. 68,787,371 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends that 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]

1.4.4 Non-realization of income tax on commercial vehicles - Rs. 64.431 million

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

During audit of the Excise & Taxation Department, it was noticed that Excise & Taxation Officers did not recover income tax from the owners of 5678 commercial vehicles.

Audit was of the view that inaction on part of Excise & Taxation Department resulted in non-recovery of income tax to the tune of Rs. 71,439,019 up to 2015-16.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 64,431,369 after verification of recovery/settlement of Rs. 7,007,601 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends that the department needs to take effective steps to recover the income tax from the defaulters.

[PDPs in Annex-4]

1.4.5 Non-recovery of property tax from state owned organizations - Rs. 52.738 million

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

During audit of the Excise & Taxation Department for the period 2015-16, it was noticed that though the annual rental value was assessed and entered in the tax demand and receipt register, the demand notices were not issued to 425 properties of autonomous bodies.

Audit was of the view that oversight on part of management resulted in non-recovery of property tax to the tune of Rs. 56,184,155.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 52,737,894 after verification of recovery/settlement of Rs. 3,446,262 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends that the department needs to take effective steps to recover the property tax.

[PDPs in Annex-5]

1.4.6 Non-realization of token tax from motor vehicle owners- Rs. 50.651 million

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

During audit of the Excise & Taxation Department for the financial years 2015-16, it was noticed that Motor Registration Authorities did not recover token tax in 6095 cases.

Audit was of the view that lack of effective enforcement of relative provisions of Motor Vehicles Taxation Act 1958 deprived public exchequer of the motor vehicle tax to the tune of Rs. 54,753,732.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 50,651,039 after verification of recovery/settlement of Rs. 4,102,393 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit stresses upon the need to recover the outstanding government dues at the earliest besides strengthening of internal controls.

[PDPs in Annex- 6]

1.4.7 Non-realization of property tax due to inadmissible exemptions-Rs. 27.116 million

Under section 4 (d)&(f) of the Punjab Urban Immovable Property Tax Act, 1958 read with rule 24, 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 & Taxation Department, it was observed that Excise & Taxation Officers allowed exemptions in 137 cases without fulfilling the requisite formalities.

Audit was of the view that the irregular issuance of exemptions by management resulted in non-realization of government revenue to the tune of Rs. 27,663,143 up to 2015-16.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 27,116,405 after verification of recovery/settlement of Rs. 546,738 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends that the management needs to justify the exemptions or effect recovery of government dues.

[PDPs in Annex-7]

**1.4.8 Loss of revenue due to non-realization of professional tax-
Rs. 13.262 million**

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

During audit of the Excise & Taxation Department for the period 2015-16, it was noticed that Excise & Taxation Officers did not recover professional tax in 8505 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 laxity on part of management resulted in non-recovery of professional tax to the tune of Rs. 28,457,807.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 13,261,556 after verification of recovery/settlement Rs. 15,195,651 by Audit. The Committee directed the department to recover the balance amount at the earliest

Audit recommends that 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-8]

1.4.9 Loss of revenue due to non-realization of life time taxes - Rs. 12.828 million

As per amendments made in Motor Vehicle Taxation Act 1958 through Finance Act 2012, a lump sum tax @ Rs10,000 shall be charged for motor cars and jeeps up to 1000 cc at the time of registration. In case of a vehicle registered prior to July 2012, the amount already paid shall be deducted from the payable amount and remaining amount shall be paid in lump sum. The unpaid amount of the motor vehicle tax is recoverable as arrears of land revenue under section 11 of the Act *ibid*.

During audit of the Excise & Taxation Department for the period 2014-16, it was noticed that Excise & Taxation Officers did not realize life time taxes (token, income & professional tax) in 651 cases of vehicles of up to 1000 cc as detailed below:

(Amount in Rupees)

Sr. No	ETO/MRA	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Lahore (Non Tie-Up)	513	10,362,600	0	10,362,600	19306
2	MB Din	127	2,565,400	251,480	2,313,920	19547
3	Rawalpindi	11	260,000	108,800	151,200	19994
Total		651	13,188,000	360,280	12,827,720	

Audit was of the view that lack of effective enforcement of relative provisions of Motor Vehicles Taxation Act 1958 deprived public exchequer of the motor vehicle tax to the tune of Rs. 13,188,000.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 12,827,720 after verification of recovery/settlement of Rs. 360,280 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends initiation of effective measures for prompt recovery of outstanding government dues besides strengthening of internal controls.

1.4.10 Non-realization of property tax despite expiry of stay orders- Rs. 8.029 million

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

During audit of Excise & Taxation Department pertaining to the period 2015-16, it was noticed that the management did not initiate recovery proceedings in 27 cases where stay orders had expired.

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	PDP No
1	Zone-VII, Lahore	2	230,932	19102
2	Rahim yar Khan	5	2,900,695	19506
3	ETO-II, Faisalabad	15	1,136,634	19918
4	Zone-VII, Lahore	4	1,041,446	20428
5	Zone-VIII, Lahore	1	2,719,241	20433
Total		27	8,028,948	

Audit was of the view that laxity on part of management resulted in non-recovery of property tax to the tune of Rs. 8,028,948.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, directed the department to recover the amount at the earliest.

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

1.4.11 Non-realization of 15 per cent provincial government share of property tax - Rs. 7.816 million

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

During audit of Excise & Taxation Officers for the period 2015-16, it was noticed that Provincial Government's share of house tax from following 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	Gujrat	1	2,064,680	0	2,064,680	19602
2	Multan-1	1	4,896,000	0	4,896,000	19713
3	Attock	3	231,323	0	231,323	19861
4	Bahawalpur	1	3,064,609	2,440,880	623,729	19884
Total		6	10,256,612	2,440,880	7,815,732	

Audit was of the view that inaction on part of management resulted in non-recovery of Provincial Government's share of property tax to the tune of Rs. 10,256,612.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 7,815,732 after verification of recovery/settlement of amount to the tune of Rs. 2,440,880 by Audit. The

Committee directed the department to recover the balance amount at the earliest.

Audit recommends that department needs to take effective steps for timely recovery of 15 per cent share of provincial government besides strengthening of internal controls and recovery mechanism.

1.4.12 Loss of government revenue due to non-carrying forward of arrears of property tax-Rs. 7.802 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 for the period 2015-16, it was noticed that Excise & Taxation Officers did not carry forward the amount of property tax from previous years in 459 cases.

Audit was of the view that negligence on part of management resulted in loss of government revenue to the tune of Rs. 9,134,228.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 7,801,966 after verification of recovery/settlement of amount to the tune of Rs. 1,332,262 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends inquiry of the matter for fixation of responsibility along with prompt recovery of government revenue.

[PDPs in Annex-9]

1.4.13 Loss of revenue due to non-creation of demand of professional tax against business Units and professionals - Rs 5.050 million

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

During audit of the Excise & Taxation Department for the period 2015-16, it was noticed that Excise & Taxation Officers did not create demand of professional tax against 268 industrial/business units and persons engaged in different professions like real estate and lawyers.

(Amount in Rupees)

S#	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Professional Tax, Lahore	149	6,850,000	2,610,000	4,240,000	19705
2		42	0	0	0	19710
3	Nankana	7	800,000	760,000	40,000	19779
4	Sheikhupura	8	620,000	0	620,000	19830
5	Bhakkar	40	80,000	24,000	56,000	20291
6	Layyah	22	94,000	0	94,000	20341
Total		268	8,444,000	3,394,000	5,050,000	

Audit was of the view that negligence on part of management resulted in non-creation of demand and non-recovery of professional tax to the tune of Rs. 8,444,000.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 5,050,000 after verification of recovery/settlement of Rs. 3,394,000 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends that effective steps need to be taken for creation of demand against all persons engaged in different professions/trades for recovery of government dues.

1.4.14 Short assessment of property tax -Rs. 3.812 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 noticed that Excise & Taxation Officers did not fully realize the property tax due to less assessment of the value of 58 property units during the period 2015-16.

Audit was of the view that negligence on part of management resulted in short assessment of property tax due to under valuation of property units amounting to Rs. 4,301,582 as detailed below:

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	M B Din	2	179,288	0	179,288	19540
2.	Chiniot	6	353,249	0	353,249	19567
3.	Gujrat	2	72,218	0	72,218	19613
4.	Property Tax, Rawalpindi	18	3,277,397	336,000	2,941,397	19974
5.	Zone XIII, Lahore	2	109,563	0	109,563	20305
6.	Chakwal	5	55,360	0	55,360	20318
7.	Jehlum	23	254,507	153,195	101,312	20410
Total		58	4,301,582	489,195	3,812,387	

Audit reported the matter to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 3,812,387 after verification of recovery/settlement of amount to the tune of Rs. 489,195 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

1.4.15 Short-realization of property tax due to miscalculation- Rs. 3.596 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.

During audit of Excise & Taxation Department for the period 2015-16, it was noticed that property tax was less assessed by the Excise & Taxation officers in 194 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. 4,467,527.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 3,596,193 after verification of recovery/settlement of amount to the tune of Rs. 871,335 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends that necessary steps need to be taken for recovery of outstanding Government dues besides fixing responsibility for the negligence.

[PDPs in Annex-10]

1.4.16 Non-realization of property tax due to incorrect effect of orders passed under section 9-(C) – Rs. 3.154 million

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 1st July or 1st January as the case may be.

During audit of Excise & Taxation Department, it was noticed that in violation of above provision of law, Excise & Taxation Officers had given incorrect/ delayed effect of orders passed by the assessing authority in 470 cases.

Audit was of the view that the above action of management resulted in non-realization of government revenue to the tune of Rs 5,556,553.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held from September 2016, reduced the para to Rs 3,153,646 after verification of recovery/settlement of amount to the tune of Rs 2,402,910 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.

[PDPs in Annex-11]

1.4.17 Non-realization of arrears of property tax from five marla houses - Rs. 2.118 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 noticed that Excise & Taxation Officers failed to collect arrears of property tax up till 01.07.2004 in the case of 775 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. 2,898,386.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 2,117,998 after verification of recovery/settlement of amount to the tune of Rs. 780,388 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

[PDPs in Annex-12]

1.4.18 Short/non-carrying forward of annual rented value from PT-I to PT-8-Rs. 1.942 million

According to rules 15(a) of the Punjab Urban Immoveable Property Tax Rules, 1958, an assessing authority is required to maintain for each rating area a property tax register (Form PT-I) containing assessment of property tax of each unit of property situated in that area. The particulars of taxable property are transferred from PT-I register to tax demand & receipts register (PT-8) maintained under Rule 15(10) for making assessment of property tax and recovery by issuing demand notice.

During audit of the Excise & Taxation Department, it was noticed that Excise & Taxation Officers either did not carry forward or carried forward less annual rented value from PT-1 to PT-8 in 40 cases.

(Amount in Rupees)

S#	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Zone-X, Lahore	4	15,348	2,949	12,399	19079
2	Zone-XI, Lahore	5	20,289	0	20,289	19124
3	Chakwal	3	214,800	152,077	62,723	19276
4	Gujrat	10	388,945	74,368	314,577	19606
5	Property Tax, Rawalpindi	4	218,390	84,498	133,892	19980
6	Zone XIII, Lahore	3	231,579	0	231,579	20304
7	Zone XIV, Lahore	11	1,166,175	0	1,166,175	20349
Total		40	2,255,526	313,892	1,941,634	

Audit was of the view that negligence on part of management resulted in loss of government revenue to the tune of Rs. 2,255,526.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 1,941,634 after verification of recovery/settlement of Rs. 313,892 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

1.4.19 Irregular exemption to five marla houses- Rs. 1.733 million

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

During audit of Excise & Taxation Department for the period 2015-16, it was noticed that the exemptions from the payment of property tax were granted to 356 house owners having more than one five *marla* residential 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. 3,608,482.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 1,733,177 after verification of recovery/settlement of amount to the tune of Rs. 1,875,305 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

[PDPs in Annex-13]

1.4.20 Non-realization of Farm House Tax - Rs 1.440 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 noticed that two Excise & Taxation Officers did not recover the farm house tax in seven cases during 2015-16.

(Amount in Rupees)

S #	ETO	No of Cases	Amount Pointed Out	PDP No
1.	Gujranwala-II	4	1,018,400	19733
2.	Attock	3	421,240	19859
Total		7	1,439,640	

Audit was of the view that the inaction of management resulted into non realization of government revenue amounting to Rs 1,439,640.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, directed the department to recover the amount at the earliest.

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

**1.4.21 Non deposit of government money into treasury
Rs. 1.260 million**

As per Rule 2.33 of PFR Vol-1, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of Excise & Taxation Officer Rajanpur, it was observed that receipts realized on account of token tax, income tax etc on daily basis by the staff of MRA branch were not deposited into government treasury for the period 2014-15.

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	PDP No
1.	Rajanpur	114	1,259,842	19470

Audit was of the view that the above action of management resulted in loss of government revenue amounting to Rs 1,259,842.

The matter was reported to the respective formation as well as to the Principal Accounting Officer in May 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, 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.

1.4.22 Non- recovery of professional tax from ITPs – Rs.1.046 million

As per Rule 7 and 8 of the Professions and Trades Tax Rules 1977, the DDO or Principal Officer as the case may be shall forward to ETO a statement giving particulars of the persons assessable to tax along with the amount of tax paid or still recoverable.

During audit of the Excise & Taxation Department for the period 2015-16, it was noticed that Excise & Taxation Officers did not realize professional tax from ITPs of 22 institutions in contravention to the above provision of rules.

(Amount in Rupees)

S #	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Professional Tax, Lahore	21	1,803,800	945,200	858,600	19708
2	Sargodha	1	187,800	0	187,800	20001
Total		22	1,991,600	945,200	1,046,400	

Audit was of the view that oversight on part of management resulted in non-recovery of professional tax from ITPs to the tune of Rs. 1,991,600.

The matter was reported to the respective formations as well as to the Principal Accounting Officer in August and September 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 1,046,400 after verification of recovery/settlement of Rs. 945,200 by Audit. The Committee directed the department to recover the balance amount at the earliest

Audit stresses to make strenuous efforts for recovery of government dues on account of professional tax from ITPs without further delay.

1.4.23 Loss of property tax due to non-consolidation of property units - Rs. 652,204

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 & Taxation Department, it was noticed that 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 42 cases for the period 2015-16 as detailed below:

(Amount in Rupees)

S #	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Chakwal	3	29,027	14,686	14,341	19280
2	Mandi Bahauddin	10	177,399	11,218	166,181	19537
3	Chiniot	13	343,009	0	343,009	19564
4	Gujrat	11	131,930	61,286	70,644	19610
5	Property Tax, Rawalpindi	5	58,029	0	58,029	19983
Total		42	739,394	87,190	652,204	

Audit was of the view that oversight on part of management resulted into loss of government revenue to the tune of Rs. 739,394.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held during September 2016 to January 2017, reduced the para to Rs. 652,204 after verification of recovery/settlement of Rs. 87,190 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends that matter needs to be inquired for fixation of responsibility against the concerned officials besides effecting 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 in charge of the Board.

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

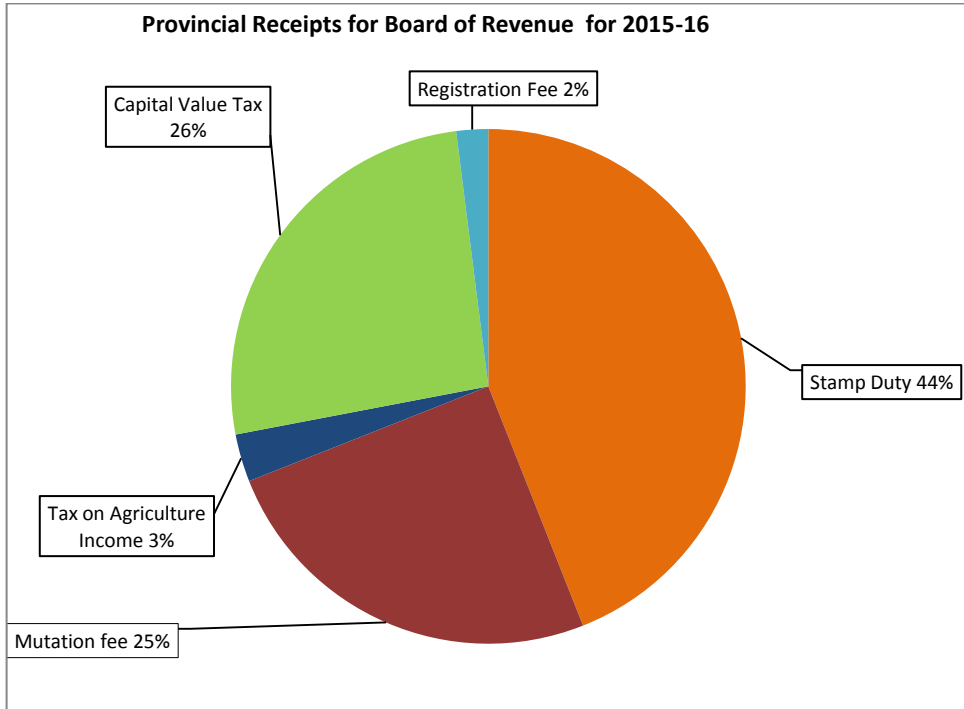
d) *Project Management Unit*

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 2015-16, the Board of Revenue, Government of Punjab, collected an amount of Rs. 41.729 billion against the revised estimates of Rs. 40.883 billion. The distribution of receipts collected by the Department under different heads is shown in percentage terms in the chart given below.



From the chart it is clear that in Financial Year 2015-16, the major portion of Rs. 39.80 billion (95%) of receipts collected by the Board of Revenue came from three heads viz. Mutation fee, Stamp duty and Capital Value Tax.

A comparison of budget estimates, revised estimates and actual receipts for the year 2015-16 is tabulated below. The variation between the revised estimates and actual receipts is illustrated both in absolute and percentage terms.

(Rs. in million)

Variance Analysis for Board of Revenue 2015-16							
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	810.00	562.00	642.014	80.14	14%
2	Stamp duty	B02701	15,000.00	17250.5	18251.553	1001.05	6%
3	Mutation fee	B01417	12671.00	10250.00	10409.194	159.194	2%
4	Tax on agricultural Income	B01173	2300.00	1550.00	1387.833	(162.167)	(10%)
5	Capital Value Tax	B01701 To 1709 &1770	8800.00	11270.295	11038.664	(231.63)	(2%)
Total			39581	40883	41729	846	2%

The above figures highlight that the overall actual receipts of Board of Revenue were 2 percent higher than the revised estimates of the receipts.

The following graph shows that revenue targets were not achieved in case of CVT and AIT. However, the Board of Revenue had achieved the targets of revenue for Stamp duty, Mutation Fee and Registration Fee.

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 2012-13, 2013-14, 2014-15 and 2015-16. An in-depth analysis of taxes/duties of last two years showed minor increase in the coverage of mutation fee and stamp duty.

The budgeted receipt estimates and revised receipt estimates of 2012-13 to 2014-15 show a downward revision. However, it shows upward revision in 2015-16 as illustrated below:

(Rs in million)

Year	Budgeted Estimates	Revised Estimates	Actual receipts as per Financial Statement
2012-13	26,619	25,770	25,637
2013-14	31,262	29,438	29,329
2014-15	39,790	39,790	39,958
2015-16	39,581	40,883	41,729

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

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

Sr. No	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1992-1993	20	6	14	30
2	1994-1995	20	10	10	50
3	1996-1997	28	5	23	18
4	1997-1998	8	0	8	0
5	1998-1999	14	0	14	0
6	1999-2000	12	0	12	0
7	2000-2001	12	2	10	17
8	2001-2002	15	0	15	0
9	2003-2004	17	0	17	0
10	2006-2007	17	2	15	12
11	2009-2010	18	7	11	39
12	2010-2011	13	9	4	69
Total		194	41	153	21

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, five Revenue Officers failed to produce the record of mutation fee and illicit cultivation for scrutiny as detailed below:-

Sr. No	Name of formation	No of Patwar Circles	Nature of record	PDP No
1.	Assistant Commissioner (Colonies), Saddar, Faisalabad	1	Illicit cultivation	19185
2.	Tesildar Summundri	19	Mutation fee	19238
3.	Tehsildar Saddar, Multan	96	Mutation fee	19697
4.	Tehsildar Sheikhupura	16	Mutation fee	19934
5.	Sub Registrar Urban –I & II, Faisalabad	1	Mutation fee Reg.	20084
Total		133		

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 2016, but there was no convincing reply from them.

DAC, in its meeting held in December 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.

2.4.2 Non/short-recovery of *tawan of abiana* - Rs. 101.616 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 of Revenue Department it was noticed that 17 Revenue Officers in 334 cases did not make concrete efforts to recover *tawan of abiana* pertaining to crops of *rabi* and *kharif*.

Audit was of the view that laxity on the part of management and ineffective recovery mechanism resulted in non/short recovery of government revenue amounting to Rs. 102,247,014 (Annex-14).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 101,615,606 after verification of recovery/settlement of amount to the tune of Rs 631,406 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-14]

2.4.3 Non/short-recovery of arrears of *abiana* - Rs. 76.457 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 of Revenue Department, it was noticed that 27 Revenue Officers in 616 cases did not make efforts to recover *abiana* pertaining to crops of *rabi* and *kharif* 2015.

Audit was of the view that weak supervisory controls and ineffective recovery mechanism resulted in non/short recovery of government revenue amounting to Rs. 89,805,742 (Annex-15).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 76,456,986 after verification of recovery/settlement of amount to the tune of Rs 13,348,736 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-15]

2.4.4 Non- realization of withholding tax on purchase/ transfer of immovable property -Rs. 72.854 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 noticed that 43 Registering Authorities charged /levied less withholding Tax from purchaser or did not levy the tax at all in 444 cases, for the period up to 2015-16.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 42,975,438 (Annex-16)

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

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs. 35,276,427 after verification of recovery/settlement of amount to the tune of Rs. 9,699,011 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 of Revenue Department, it was noticed that contrary to above provision of law, 31 Revenue Officers attested 341 cases of oral sales of immovable properties falling under urban area 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. 36,486,927 (Annex-17).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs. 32,448,471 after verification of recovery/settlement of amount to the tune of Rs. 4,038,452 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.

(c) During audit, it was noticed that contrary to above provision of law, 16 Land Record Officers attested 123 cases of oral sales of immovable properties either by charging less withholding Tax from purchasers or not levying the tax at all.

Audit was of the view that negligence on part of management resulted in non/short assessment and realization of government revenue amounting to Rs. 9,017,022 (Annex-18).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs. 7,128,971 after verification of recovery/settlement of amount to the tune of Rs. 1,888,051 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

[PDPs in Annexs-16, 17 & 18]

2.4.5 Non-recovery of lease rent of state land allotted under temporary cultivation schemes-Rs. 48.441 million

According to pars 15 of the notification/memorandum issued by the Board of Revenue, Punjab Lahore, vide No.224-2010/119-CI-I dated.13.01.2010, subsequent notification No.916-2013/931-CI-I dated.26.11.2013, the rent of the second and subsequent years shall be paid with 15% annual increase.

During audit of 15 Assistant Commissioners, it was noticed that government dues from 240 leaseholders of Government land were not recovered.

Audit was of the view that weak and ineffective supervisory controls resulted in non-recovery of *rent of state land* amounting to Rs. 48,441,301 (Annex-19).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, 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.

[PDPs in Annex-19]

2.4.6 Non-recovery of agricultural income tax on income base- Rs. 34.898 million

According to Punjab Finance Act 2013, Amendment in Act I of, 1997- in the Punjab Agricultural Income Tax Act, 1972 (1of 1997) Section 3B. 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 Revenue Department, it was noticed that 20 Revenue Officers failed to recover agricultural income tax from 1259 cultivators during the period 2015-16.

Audit was of the view that laxity on the part of management resulted in loss of government revenue amounting to Rs. 35,959,041 (Annex-20).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 34,898,214 after verification of recovery/settlement of amount to the tune of Rs 1,060,827 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-20]

2.4.7 Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land - Rs. 32.596 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 39 Registering Authorities, it was noticed that the value of 622 properties was accepted at lesser than notified rates by the District Collectors for the period 2015-16.

Audit was of the view that oversight on the part of management resulted in non/short recovery of government revenue amounting to Rs. 33,961,242 (Annex-21).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 32,596,158 after verification of recovery/settlement of amount to the tune of Rs 1,365,084 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-21]

2.4.8 Non/short recovery of capital value tax on transfer of urban immovable properties-Rs. 27.925 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 noticed that 50 Registering Authorities charged /levied less Capital Value Tax or did not levy the tax at all in 1168 conveyance deeds for the period up to 2015-16.

Audit was of the view that weak supervisory and management controls resulted in non/short realization of government revenue amounting to Rs. 29,058,122 (Annex-22).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 24,921,327 after verification of recovery/settlement of amount to the tune of Rs 4,136,795 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-22]

(b) During audit of four registering authorities, it was noticed that capital value tax in 14 deeds of urban land were not charged at all by splitting the property into two or more deeds for the period up to 2015-16.

The details are as under:-

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Jahanian	2	34,000	0	34,000	19209
2	Taxela	2	38,088	0	38,088	19409
3	Kahuta	4	126,400	0	126,400	19497
4	Jand	6	127,800	39,800	88,000	19519
Total		14	326,288	39,800	286,488	

Audit was of the view that weak management controls resulted in non realization of government revenue amounting to Rs. 326,288.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 286,488 after verification of recovery/settlement of amount to the tune of Rs 39,800 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

(c) During audit, it was noticed that contrary to above provision of law, the five Land Record Officers attested 150 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. 2,254,890 as detailed below:-

(Amount in Rupees)

Sr. No	Asstt. Director Land Record	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Sheikhupura	39	759,560	45,400	714,100	19924
2	Sargodha	12	224,030	44,420	179,610	20006
3	Okara	23	335,600	0	335,600	20105
4	Jhang	2	33,000	0	33,000	20280
5	Shorkot	74	902,700	0	902,700	20331
Total		150	2,254,890	89,820	2,165,010	

Audit was of the view that laxity on the part of management resulted in non/short assessment and realization of government revenue amounting to Rs. 2,254,890.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 2,165,010 after verification of recovery/settlement of amount to the tune of Rs 89,820 by Audit. The Committee directed the department to recover the balance amount at the earliest.

(d) During audit, it was noticed that contrary to above provision of law, the two Revenue Officers attested 26 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. 1,094,285 as detailed below:-

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Sheikhupura	1	37,400	0	37,400	19938
2	Rawalpindi	25	1,056,885	541,708	515,177	20154
Total		26	1,094,285	541,708	552,577	

Audit was of the view that negligence on the part of management resulted in non/short assessment and realization of government revenue amounting to Rs. 1,094,285.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 552,577 after verification of recovery/settlement of amount to the tune of Rs 541,708 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.

2.4.9 Loss due to non-payment of mutation fee on oral sale of rural land - Rs. 26.861 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 Revenue Department, it was noticed that 23 Revenue Officers did not charge and recover the mutation fee in 521 cases while attesting oral transfer of immovable property during 2015-16.

Audit was of the view that oversight on the part of management resulted in non-realization of mutation fee amounting to Rs. 13,122,904 (Annex-23).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but

there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 12,073,463 after verification of recovery/settlement of amount to the tune of Rs 1,049,441 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.

(b) During audit of Revenue Department, it was noticed that 10 Revenue Officers did not charge and recover the mutation fee in 93 cases while attesting oral transfer of immovable property, during 2015-16.

Audit was of the view that the above action of management resulted in non-realization of mutation fee amounting to Rs. 14,808,434. (Annex-24)

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 14,787,434 after verification of recovery/settlement of amount to the tune of Rs 21,000 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 & 24]

2.4.10 Non-retrieval of state land and Non-recovery of tawan for illicit cultivation from illegal occupants of Government land-Rs. 16.927 million

According to section 32 of the Colonization of Government Land (Punjab) Act, 1912, when the Collector is satisfied that any person has taken or is in possession of land in a colony to which he has no right or title, the Collector may in addition to any other powers he may possess, forthwith re-enter upon the land and resume possession of it and take possession of all crops, trees and buildings thereon on behalf of government without payment of any compensation whatsoever. 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 two Assistant Commissioners, it was noticed that the state land was lying under illegal occupation. Neither the requisite state land was retrieved from illegal occupants nor the rent was imposed and recovered from 35 un-authorized occupants of Government land.

Audit was of the view that weak and ineffective supervisory controls resulted in non-recovery of *tawan* amounting to Rs. 16,926,859. The details are given below:-

(Amount in Rupees)

Sr. No	Assistant Commissioner (Colonies)	No of Cases	Amount Pointed Out	PDP No
1	Kasur	1	6,614,375	19145
2	Jhelum	34	10,312,484	19325
Total		35	16,926,859	

The matter was reported to the respective formations as well as to

the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, directed the department to recover the amount at the earliest.

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

2.4.11 Non assessment of withholding tax on registration of urban land by splitting the property into two or more deeds- Rs. 13.611 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 Revenue Department, it was noticed that 15 Registering Authorities in 80 deeds of urban land were not charged at all by splitting the property into two or more deeds for the period up to 2015-16.

Audit was of the view that laxity on the part of management resulted in non-realization of government revenue amounting to Rs. 7,420,890 (Annex-25)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 4,199,630 after verification of recovery/settlement

of amount to the tune of Rs 3,221,260 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.

(b) During audit of Revenue Department, it was noticed that 13 Revenue Officers did not charged withholding tax from purchaser in 96 mutations at all by splitting the property into two or more deeds for the period up to 2015-16.

Audit was of the view that weak management controls resulted in non-realization of government revenue amounting to Rs. 8,016,575 (Annex-26)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 7,880,075 after verification of recovery/settlement of amount to the tune of Rs 136,500 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 of six Land Record Officer, it was noticed that withholding tax from purchaser in 42 mutation were not charged at all by splitting the property into two or more deeds for the period up to 2015-16.

Audit was of the view that weak management controls resulted in non-realization of government revenue amounting to Rs. 4,525,588 as detailed below:-

(Amount in Rupees)

Sr. No	Assistant Director Land Record	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Gujrat	19	2,115,340	1,938,340	177,000	19633
2.	Bahawalpur	6	569,852	0	569,852	19724
3.	Sahiwal	6	696,175	519,001	177,174	20021
4.	Okara	1	48,000	0	48,000	20104
5.	Ferozewala	8	952,621	536,621	416,000	20114
6.	Jhang	2	143,600	0	143,600	20276
Total		42	4,525,588	2,993,962	1,531,626	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 1,531,626 after verification of recovery/settlement of amount to the tune of Rs 2,993,962 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 Annexs-25 & 26]

2.4.12 Non-recovery of tawan from illicit cultivators of Government land-Rs. 13.176 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 three Assistant Commissioners, it was noticed that government revenue from 208 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. 13,176,269. The details are given below:-

(Amount in Rupees)

Sr. No	Assistant Commissioner (Colonies)	No of Cases	Amount Pointed Out	PDP No
1	Vehari	45	3,318,702	19214
2	Lodhran	155	7,377,117	19252
3	Toba Tek Singh	8	2,480,450	19321
Total		208	13,176,269	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, 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.

2.4.13 Non-recovery of agricultural income tax (on land base)- Rs. 8.246 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 Revenue Department, it was noticed that 16 Revenue Officers were failed to recover agricultural income tax from 1081 cultivators during the period up to 2015-16.

Audit was of the view that laxity on the part of management resulted in loss of government revenue amounting to Rs. 9,121,005 (Annex-27).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 8,246,338 after verification of recovery/settlement of amount to the tune of Rs 874,667 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.

[PDPs in Annex-27]

2.4.14 Blockade of Government revenue due to non-finalization of oral mutation -Rs. 7.170 million

According to the Board of Revenue Punjab Notification No.1587-2010/1597-LR (1) dated 30-06-2010, oral mutation fee in favour of other than legal heir shall be payable @ 3 percent of the value of land.

During audit of six Land Record Officers, it was noticed that, mutation fees pertaining to oral mutations were not recovered due to non-finalization of 652 mutations during 2015-16.

Audit was of the view that negligence on the part of management resulted in blockade of revenue due to non-finalization of oral mutation

amounting to Rs. 7,637,572 as detailed below:-

(Amount in Rupees)

Sr. No	Assistant Director Land Record	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Chishtian	92	493,532	467,524	26,008	19807
2	Chishtian	78	165,000	0	165,000	19808
3	Bahawalpur	26	3,744,500	0	3,744,500	19881
4	D.G. Khan	17	194,730	0	194,730	20250
5	Jhang	359	1,492,826	0	1,492,826	20281
6	Shorkot	80	1,546,984	0	1,546,984	20334
Total		652	7,637,572	467,524	7,170,048	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 7,170,048 after verification of recovery/settlement of amount to the tune of Rs 467,524 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.

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

2.4.15 Loss due to non/short recovery of withholding tax from seller on transfer of urban immovable properties-Rs. 6.315 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 noticed that 23 Registering Authorities charged /levied less withholding Tax or did not levy the tax at all in 330 conveyance deeds for the period up to 2015-16.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 4,410,052 (Annex-28)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 3,778,894 after verification of recovery/settlement of amount to the tune of Rs 631,160 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.

(b) During audit, it was noticed that 14 Revenue Officers charged/levied less withholding Tax or did not levy the tax at all in 341 oral mutations for the period up to 2015-16.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 2,718,268 (Annex-29)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 2,118,493 after verification of recovery/settlement of amount to the tune of Rs 599,775 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 noticed that three Land Record Officers charged /levied less withholding Tax or did not levy the tax at all in 09 conveyance deeds for the period up to 2015-16.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 456,275 as detailed below:-

(Amount in Rupees)

Sr. No	Assistant Director Land Record	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Saddar, Rawalpindi	2	327,300	0	327,300	20031
2.	Okara	1	25,250	0	25,250	20106
3.	Ferozewala	6	103,725	38,500	65,225	20116
Total		9	456,275	38,500	417,775	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 417,775 after verification of recovery/settlement of amount to the tune of Rs 38,500 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-28 & 29]

2.4.16 Short realization of mutation fee due to under valuation of rural land - Rs. 3.612 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 Revenue Department, it was noticed that seven Revenue Officers in 54 cases accepted the value of land at lower rates than the one notified by the District Collector concerned during 2015-16.

Audit was of the view that negligence on the part of management resulted in loss of government revenue due to short recovery of mutation fee amounting to Rs. 1,684,764 as detailed below:-

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	DP No
1.	Choa Saidan Shah	16	114,055	19205
2.	Kahuta	8	61,845	19496
3.	Jand	13	68,592	19523
4.	Sheikhupura	1	85000	19937

5.	Sialkot	8	59070	20054
6.	Mianwali	7	72,202	20259
7.	Jhang	1	1,224,000	20268
Total		54	1,684,764	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, 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 Revenue Department, it was noticed that four Land Record Officers, in 33 cases, accepted the value of land at lower rates than the one notified by the District Collector during 2015-16.

Audit was of the view that negligence on the part of management resulted in loss of government revenue due to short recovery of mutation fee amounting to Rs. 2,327,002 as detailed below;-

(Amount in Rupees)

Sr. No	Assistant Director Land Record	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Sheikhupura	5	732,850	400,040	332,810	19923
2.	Sargodha	3	808,467	0	808,467	20005
3.	Mianwali	24	67,123	0	67,123	20262
4.	Jhang	1	718,562	0	718,562	20279
Total		33	2,327,002	400,040	1,926,962	

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 1,926,962 after verification of recovery/settlement of amount to the tune of Rs 400,040 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends that the notified valuation rates be charged/implemented along with the recovery of balance amount and fixing of responsibility.

2.4.17 Short-realization of stamp duty on conveyance deeds- Rs 1.454 million

According to Article 23 of Schedule I of the Stamp Act, 1899, read with amendment through Finance Act, 2014, stamp duty on conveyance deeds is chargeable at rupees three for every rupees one hundred or part thereof of the value of land

During audit of the 13 Registering Authorities under Board of Revenue, it was noticed that the authorities registered 93 conveyance deeds by accepting lesser than the notified rate of duty causing short recovery of government revenue amounting to Rs 1,696,264 during 2015-16 (Annex-30).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, reduced the para to Rs 1,453,919 after verification of recovery/settlement

of amount to the tune of Rs. 242,345 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

[PDPs in Annex-30]

2.4.18 Non-recovery of rent of residential ehatajats -Rs. 1.035 million

According to the notification No.42-2001/738-CI-IV dated. 25.04.2001, the rent of the residential *ehatajats* in colony chaks shall be charged and recovered @ Rs. 50 per month per *marla*.

During audit of record of the Assistant Commissioner, Vehari, it was noticed that government dues from 39 allottees of residential *ehatajats* were not recovered.

Audit was of the view that weak and ineffective supervisory controls resulted in non-recovery of rent of residential *ehatajats* amounting to Rs. 1,035,000 during 2014-15.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meeting held in December 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.

[PDP-20213]

2.4.19 Loss due to short-payment of mutation fee on Decreed Cases due to application of incorrect rate-Rs. 0.913 million

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

During audit of Revenue Department, it was noticed that two Revenue Officers either did not charge at all or recovered less mutation fee in 21 decree cases of oral mutation records of attesting oral transfer of immovable property, during 2015-16 as detailed below:-

(Amount in Rupees)

S#	Formation	No of Cases	Amount Pointed Out	PDP No
1	Tehsildar Taxila	2	645,840	19400
2	Tehsildar, Muzaffar Garh	19	267,047	20336
Total		21	912,887	

Audit was of the view that the above action of management resulted in loss of Rs. 912,887.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016 to January 2017, 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.

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 network.

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

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

Presently daily data about discharges / gauges of rivers, main canals, branch canals, distys and minors is prepared by the field staff in the analog form and retained in the divisional offices except that gauges / discharges of main / branch canals are transmitted to I&P Secretariat.

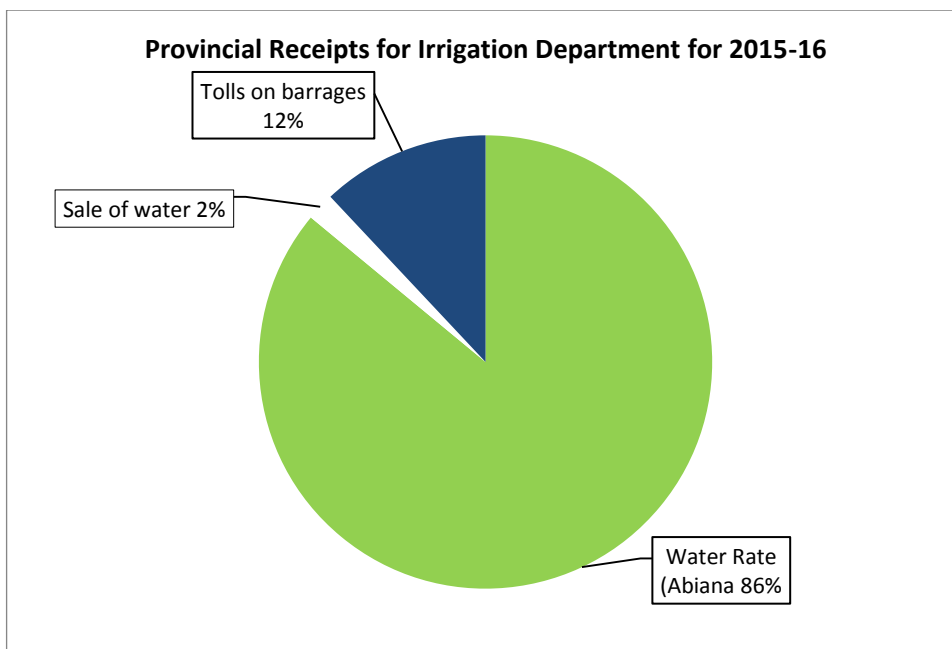
There is no mechanism for rapid monitoring of water distribution in a canal system i.e. between the head works and tail off takes / outlets

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

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

3.2 *Comments on Budgeted Receipts (Variance Analysis)*

During the Financial Year 2015-16, the Irrigation department, Government of Punjab, collected an amount of Rs. 1.314 billion against the revised estimates of Rs. 1.883 billion.



A comparison of budget estimates, revised estimates and actual receipts for the year 2015-16 is tabulated below. The variation between the revised estimates and actual receipts is depicted both in absolute and percentage terms.

(Rs. in million)

Variance Analysis for Irrigation Department							
S #	Category	Head of Account	Budgeted Estimates	Revised Estimates	Actual receipts as per Financial Statement	Variation excess/ (less) Col.6-5	Percentage of Variation
1	2	3	0	5	6	7	8
1	Water Rate (Abiana)	C03431 & 34	1,641.928	1,491.928	1,124.343	(367.585)	(25%)
2	Sale of water	C03432	341.8	130.159	25.563	(104.596)	(80%)
3	Tolls on barrages	C03435	261.00	261.00	163.830	(97.17)	(37%)
Total			2,245	1,883	1,314	(569)	(30%)

The figures highlight that variation between the original budgeted receipts (Rs. 2.245 billion) and actual receipts collected (Rs. 1.314 billion) was Rs. 0.931 billion. The receipts targets were reduced from Rs. 2.245 billion to Rs. 1.883 billion showing a decrease of 16 percent. 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 graph shows that revised revenue targets were not achieved in any head by the department.

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

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

Sr No	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1992-1993	4	0	4	0
2	1993-1994	11	2	9	18
3	1994-1995	4	1	3	25
4	1996-1997	7	0	7	0
5	1997-1998	4	1	3	25
6	1998-1999	1	0	1	0
7	1999-2000	2	0	2	0
8	2000-2001	5	0	5	0
9	2001-2002	7	2	5	29
10	2006-2007	8	3	5	38
11	2009-2010	3	0	3	0
12	2011-2012	3	0	3	0
Total		56	9	47	16

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

3.4 AUDIT PARAS

3.4.1 *Loss of Government revenue due to non-recovery of water charges for non- irrigation purposes-Rs. 8.2 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 seven cases pertaining to the period 2015-16.

Audit was of the view that negligence on part of management resulted in non-recovery/realization of water charges amounting to Rs 11,767,086 as detailed below:

(Amount in Rupees)

Sr. No.	Name of DCOs	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	LBDC, Lahore	03	7,298,406	3,566,793	3,731,613	19094
2	D.G. Khan	04	4,468,680	0	4,468,680	19484
Total		07	11,767,086	3,566,793	8,200,293	

Audit reported the matter to the above formations as well as to the Principal Accounting Officer from August to November, 2016 , but there was no convincing reply from them..

DAC, in its meeting held in September 2016, reduced the para to Rs 8,200,293 after verification of recovery/settlement of amount to the tune of Rs 3,566,793 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends 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. 12.823 million

According to the instructions issued by the irrigation department vide No. CE (IW)-11446/55/R/57/30 of 25th February, 1952, the departmental officers are required to finalize the proceedings of *tawan*, imposed for unauthorized 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 two Divisional Canal Officers, it was noticed that 423 *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*).

(Amount in Rupees)

Sr. No.	Name of DCOs	No of Cases	Amount Pointed Out	PDP No
1	D.G.Khan	36	4,154,840	19483
2	D.G.Khan	358	8,668,170	19485
Total		394	12,823,010	

Audit was of the view that negligence on part of management resulted in blockage of government revenue amounting to Rs. 12,823,010.

Audit reported the matter to the respective formation as well as to the Principal Accounting Officer in August to November, 2016, but there was no convincing reply from them.

DAC, in its meeting held in September 2016, directed the department to recover the amount at the earliest.

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

3.4.3 Blockage of Government dues due to issuance of stay orders by the civil courts- Rs. 21.656 million

According to Clause 4A of Article 199 of the Constitution of Islamic Republic of Pakistan read with the Law Department's Circular No. A-1929-89/2059 of 23rd October, 1989, any stay order issued by the Civil Court against recovery of government dues, ceases to have an effect on the expiry of a period of six months following the day on which the stay order was issued.

During audit of the Divisional Canal Officer, Okara Division LBDC it was noticed that DCO did not make concrete efforts to invoke above provisions of law.

Audit of the view that laxity on the part of management resulted in blockage of government dues amounting to Rs. 21,656,391 in 21 cases pertaining to *Rabi* and *Kharif* Crops, during the financial year 2014-15.

Audit reported the matter to the respective formations as well as Principal Accounting Officer in March, 2016, but there was no convincing reply from them.

DAC, in its meeting held in September 2016, decided that the cases are under trial in the court hence the para was kept pending.

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

[PDP No. 19194]

3.4.4 Non-recovery of drainage charges for effluent discharge - Rs 3.274 million

According to Notification No. SO(Rev)(1+9)92-1997 (R&M) dated: 26.10.1997 issued by the Irrigation & Power Department, drainage charges on industrial units on account of effluent discharges into drain maintained by the Irrigation & Power Department were levied @ Rs35000 per cusec per annum.

During audit of two Divisional Canal Officers for the period 2015-16, it was noticed that contrary to the above rule, certain units disposed of effluent discharge into the drain but drainage charges were not deposited in 09 cases as detailed below:-

(Amount in Rupees)

Sr. No.	Name of DCOs	No of Cases	Amount Pointed Out	PDP No
1.	Multan	08	2,364,400	19381
2.	Shujabad	01	910,000	19386
Total		09	3,274,400	

Audit was of the view that negligence on the part of management resulted in non-recovery of drainage charges for effluent discharge amounting to Rs 3,274,400.

The matter was reported to the respective formations as well as Principal Accounting Officer from August to November, 2016, but there was no convincing reply from them.

DAC, in its meeting held in September 2016, 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.

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 agencies

- 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 2015-16, the Transport Department of the Government of Punjab collected an amount of Rs. 679 million against the revised estimates of Rs. 660 million.

A comparison of budget estimates, revised estimates and actual receipts for the year 2015-16 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 2015-16							
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	Fitness Fee	B02811	100.610	205.00	208.55	3.55	2%
2	Route Permit Fee	B02812	450.00	455.00	470.41	15.41	3%
Total			551	660	679	19	3%

The above figures highlight that the actual receipts against Fitness Fee & Route Permit Fee of the Transport Department was 20 percent excess than the revised estimates of the receipts. The variation between the original budgeted receipts (Rs. 551million) and actual receipts (Rs. 679 million) collected was Rs. 128 million.

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

The comparison of budgeted receipt estimates, revised receipt estimates and actual receipts for 2014-15 and 2015-16 for the Transport Department is given below.

(Rs. In million)

Year	Budgeted Estimates	Revised Estimates	Actual receipts
2014-15	550	550	613
2015-16	551	660	679

The budget estimates for Transport department are more realistic than previous year, department has achieved its targets.

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

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

Sr No	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1985-1986	1	1	0	100
2	1986-1987	1	0	1	0
3	1990-1991	2	1	1	50
4	1992-1993	1	0	1	0
5	1993-1994	1	0	1	0
6	1996-1997	1	0	1	0
7	1997-1998	1	0	1	0
8	1998-1999	1	1	0	100
9	1999-2000	2	2	0	100
10	2000-2001	1	0	1	0
11	2001-2002	1	1	0	100
12	2006-2007	2	1	1	50
13	2009-2010	3	1	2	33
14	2011-2012	2	2	0	100
Total		20	10	10	50

The compliance with PAC Directives in Transport Department is 100 percent 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-realization of government revenue due to non - surrender/renewal of expired route permits-Rs. 1.10 million

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

During audit of Transport department, it was noticed that nine Secretaries of District Regional Transport Authorities did not recover route permit renewal fee from 293 defaulters who had neither surrendered their expired route permits nor got them renewed.

Audit was of the view that this laxity on part of management resulted in non-realization of potential revenue to the tune of Rs. 1,100,250 (Annex-31)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from June to November, 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016, directed the department to recover the amount at the earliest.

Audit recommends 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.

[PDP in Annex-31]

4.4.2 Non-realization of renewal fee from owners of bus stands-Rs. 0.861 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 Transport department, it was noticed that 08 Secretaries of District Regional Transport Authorities failed to recover renewal fee from owners of bus stands in 57 cases for the period 2015-16.

Audit was of the view that negligence on part of management resulted in non-realization of government revenue to the tune of Rs. 896,000 (Annex-32)

The matter was reported to the respective formations as well as to the Principal Accounting Officer from June to November, 2016, but there was no convincing reply from them.

DAC, in its meetings held in December 2016, reduced the para to Rs 861,000 after verification of recovery/settlement of amount to the tune of Rs 35,000 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends that the matter needs to be inquired and responsibility be fixed for non-recovery of government dues besides effecting recovery.

[PDP in Annex-32]

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 @ Rs 3.00 per 40 kg of the cane supplied to the mills which is contributed by the concerned sugar mills and the growers equally. Cess so collected is spent on the development of sugarcane, construction of roads/culverts and plant protection measures within the area of collection. Five percent of the cess is spent on research activities pertaining to development of sugarcane. A Cess Committee has been constituted to carry out development activities out of the Sugarcane Development Cess.

5.2 *Comments on Budgeted Receipts (Variance Analysis)*

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

(Rs. in million)

Year	2011-12	2012-13	2013-14	2014-15	2015-16
Receipts (G-11212)	1,591.90	1,587.51	1,207.23	2,121	2104
Percentage changes	21	-0.3	-24	76	(0.8)

The above figures highlight that the receipts collection for the years 2011-12 and 2014-15 show an increase of 21 percent and 76 percent respectively. However, in 2012-13 and 2013-14 the receipts collection decreased by 0.3 percent and 24 percent respectively. However, the cess collection for 2014-15 show an increase of 76 percent which is due to higher cess rates during 2014-15 compared to the previous years. The cess collection for the year 2015-16 shows minor decrease than previous year. 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 above table clearly shows that there is variation in the amount of receipts collected by cane commissioner punjab over last five years.

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

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

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

The compliance with PAC Directives in food department 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. 42.49 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. 5th and 20th of each month. Under Rule 5 of the Rules *ibid*, failure to pay the cess attracts penalty equivalent to the amount of cess. The unpaid amount of cess and penalty are recoverable as arrears of land revenue.

Audit of the record of two sugar mills under Cane Commissioner Punjab revealed that sugarcane (dev) cess along with penalty was not paid during 2015-16.

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 42,489,202.

Audit reported the matter to the respective formation as well as Principal Accounting Officer in November, 2016. The Departmental Officer stated in his letter No.C.C.Audit(1)-2/2016 dated: 08.12.2016 that show cause notices have been issued to M/s Abdullah-I Sugar Mills, Okara and Haseeb Waqas Sugar Mills, Muzaffargarh against non-deposit of sugarcane development cess pointed out by Audit.

DAC, in its meeting held in January 2017, directed the department to recover the amount at the earliest.

Audit recommends that immediate steps need to be taken to recover the government dues besides strengthening of internal controls.

[PDP No.20407 & 20408]

CHAPTER 6

THE PUNJAB REVENUE AUTHORITY

6.1 *Introduction*

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

Accordingly, the Punjab Government established a semi-autonomous organization i-e 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 2015-16, the Punjab Revenue Authority collected an amount of Rs. 58.670 billion against the estimates of Rs. 62 billion. The initial target for Punjab sales tax on services was Rs. 72 billion.

A comparison of original budget estimates, revised estimates and actual receipts for the year 2015-16 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 2015-16							
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
	Punjab Sales Tax on Services	B02382, 85	72,000.00	62,000.00	58,670.064	(3330)	(5%)

The above figures highlight that the budgeted receipts target during the year was revised downward by 14 percent, from 72 billion to 62 billion. Actual receipts however, were five percent lower than even the revised target.

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. 2,918 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 2015-16, it was noticed that the recovery proceedings of Punjab sales tax on services in seven 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 Punjab sales tax on services to the tune of Rs. 2,917,724,338.

The matter was reported to the Authority in October, 2016, but there was no convincing reply from them.

DAC, in its meeting held in January 2017, kept the para pending till the final decision of the court.

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

[PDP No. 20373]

6.4.2 *Non-realization of sales tax (withholding tax)-Rs. 1,283 million*

According to Rule 14 of Punjab Sales Tax on Services (withholding) Rule 2015, the tax withheld or liable to be withheld under the draft version of these rules exhibited on the website of the Authority

shall be deemed to have been withheld or liable to be withheld under these rules and shall be paid accordingly.

During the examination of record of returns and payment of Punjab sales tax on services maintained by PRAL, it was noticed that show cause notices were issued by the Punjab Revenue Authority under Rule 14 of Punjab Sales Tax on Services (withholding) Rule 2015, vide No. PRA/LWMC/99/3282 dated 30.10.2015 to the Lahore Waste Management Company for either not withholding sales tax on services or not transferring such tax already withheld, to the PRA.

Audit was of the view that inaction on part of management resulted into non-realization of government revenue to the tune of Rs. 1,283 million.

The matter was reported to the Authority in October 2016, but there was no convincing reply from them.

DAC, in its meeting held in January 2017, kept the para pending till final decision of the Appellate Tribunal.

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

[PDP No 20375]

6.4.3 Non-recovery of Punjab sales tax assessed from tax defaulters -Rs. 79.702 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 2015-16, it was noticed that the department did not realize sales tax

against 16 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. 893.806 million.

The matter was reported to the Authority in October 2016, but there was no convincing reply from them.

DAC, in its meeting held in January 2017, came up with the decision that the cases which were set aside/remanded back by the Commissioner Appeal are reduced to the extent of Rs 79.703 million with the direction to abide by the direction of commissioner appeal. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends that strenuous efforts need to be undertaken for recovery of government dues without further delay.

[PDP No.20371]

6.4.4 Non imposition of penalty on failure to file return – Rs. 43.37 million

Section 48 (2) of Punjab Sales Tax on Services Act, 2012 imposes a penalty of ten 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 2015-16, it was noticed that the sales tax and surcharge were not recovered from 1206 tax payers.

Audit was of the view that inaction on part of management resulted into non-realization of government revenue to the tune of Rs. 86.74 million.

The matter was reported to the Authority in October 2016, but there was no convincing reply from them.

DAC, in its meeting held in January 2017, reduced the para to Rs 43.37 million due to difference of applicable rate of penalty. The Committee directed the department to recover the amount at the earliest.

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

[PDP No 20372]

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

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Zone-XII, Lahore	20245		Grant of excess exemption of property tax to widows	18,889
2.	Zone XIII, Lahore	20307		Grant of excess exemption of property tax to widows	99,268
3.	Zone XIV, Lahore	20354		Grant of excess exemption of property tax to widows	74,205
4.	Zone-X, Lahore	19074		Non short realization of property tax due to inadmissible exemption to widow	495,701
5.	Zone-VII, Lahore	19101		Non short realization of property tax due to inadmissible exemption to widow	312,577
6.	Zone-XI, Lahore	19119		Non short realization of property tax due to inadmissible exemption to widow	928,480
7.	Hafizabad	19300		Non realization of professional tax on vehicle	400
8.	ETO Non Tie-Up	19307		Loss of Govt revenue given in admissible rebate	48,967
9.	Mandi Bahauddin	19536		Non short realization of property tax due to inadmissible exemption to widow	11,835
10.	Chiniot	19563		Non short realization of property tax due to inadmissible exemption to widow	202,752
11.	Zone-1, Lahore	19596		Non short realization of property tax due to inadmissible exemption to widow	915,664
12.	Zone-II, Lahore	19620		Non short realization of property tax due to inadmissible exemption to widow	364,500
13.	Zone -V, Lahore	19648		Non short realization of property tax due to inadmissible exemption to widow	6,280

14.	Zone-VI, Lahore	19680		Non short realization of property tax due to inadmissible exemption to widow	140,322
15.	Zone-X, Lahore	19688		Non short realization of property tax due to inadmissible exemption to widow	125,172
16.	ETO Professional Tax	19706		Short assessment of professional tax with reference to paid up capital	1,040,000
17.	ETO Professional Tax, Lahore	19709		Non creation of demand of professional tax for ITPs	0
18.	ETO-II/MRA, Gujranwala	19737		Short realization of property tax due to allowing excess remission of property tax	211,772
19.	Nankana	19781		Short assessment of professional tax with reference to paid up capital	200,000
20.	Sahiwal	19875		Unauthorized exemption from property tax to widows	219,613
21.	Zone-III, Lahore	19969		Unauthorized exemption from property tax to widows	364,500
22.	ETO, Property Tax, Rawalpindi	19975		Unauthorized exemption from property tax to widows	585,199
23.	ETO (Excise) Rawalpindi	19988		Unauthorized exemption from property tax to widows	27,569
24.	Sargodha	19998		Short assessment of professional tax with reference to paid up capital	555,000
25.	Kasur	20120		Unauthorized exemption from property tax to widows	245,719
26.	Zone VII, Lahore	20423		Unauthorized exemption from property tax to widows	166245
27.	Vehari	19142		Non-realization of cotton fee plus penalty	37,156
28.	Bahawalpur	19883		Non-realization of cotton fee plus penalty	68,342
29.	DG Khan	20229		Non-realization of cotton fee plus penalty	172,168
30.	Layyah	20338		Non-realization of cotton fee plus penalty	140,998
31.	Nankana	19780		Non-recovery of professional tax from closed units	79,000
32.	D.G Excise &	19787		Non surrender of savings within	160,238,791

	Taxation, Lahore			stipulated time	
33.	D.G Excise & Taxation, Lahore	19788		Irregular excess expenditure than budget allocation	29,961,147
34.	D.G Excise & Taxation, Lahore	19789		Irregular expenses on POL	1,693,802
35.	D.G Excise & Taxation, Lahore	19790		Irregular expenditure on printing charges	2,330,385
36.	D.G Excise & Taxation, Lahore	19791		Non verification of general sales tax	606,683
37.	D.G Excise & Taxation, Lahore	19792		Irregular purchase of tyres	313,856
38.	D.G Excise & Taxation, Lahore	19793		Loss of revenue due to less deduction of income tax	44,364
39.	D.G Excise & Taxation, Lahore	19794		Irregular expenditure on pending liabilities	361,212
40.	Sec. Excise & Taxation, Lahore	19758		Non production of auditable record regarding SDA No 253 for the period upto 2015-16	509,224 Million
41.	Sec. Excise & Taxation, Lahore	19759		Doubtful expenses on POL	2,168,625
42.	Sec. Excise & Taxation, Lahore	19760		Irregular purchase of stationery	1,650,000
43.	Sec. Excise & Taxation, Lahore	19761		Non surrender of savings within stipulated time	13,373,289
44.	Sec. Excise & Taxation, Lahore	19762		Misclassification of expenditure	717,274
45.	Sec. Excise & Taxation, Lahore	19763		Excess payment of electricity bills of the office	701,854
46.	Sec. Excise & Taxation, Lahore	19764		Doubtful (fake) sale tax invoices regarding expenditures under various head involving general sale tax	399,756
47.	Sec. Excise & Taxation, Lahore	19765		Irregular purchase of tyres	157,928
48.	Sec. Excise & Taxation, Lahore	19766		Doubtful expenditures under the heads entertainment	56,036
49.	Sec. Excise & Taxation, Lahore	19767		Loss of revenue due to less deduction of income tax	50,000
50.	Sec. Excise & Taxation, Lahore	19768		Non deduction of conveyance allowance	111,496
51.	ETO Vehari	5751	1/II	Non realization of professional tax on vehicles	9600
52.	ETO Vehari	5751	2/II	Irregular grant of rebate on	4227

				property tax	
53.	ETO Sargodha	5755	1/II	Non realization of old arrears of 5 marla houses	9,019
54.	ETO Sargodha	5755	2/II	Non realization of professional tax on motor vehicles	4,800
55.	ETO Hafiz Abad	5775	1/II	Non reconciliation of revenue figure with the treasury office	0
56.	ETO Chakwal	5791	1/II	Non-realization of professional tax from non tie-up and Tie-up vehicles -	7800
57.	ETO TT Singh	5802	1/II	Non verification of cotton fee challan from treasury office	473,714
58.	ETO TT Singh	5802	2/II	Non realization of professional tax on motor vehicles	1,800
59.	ETO Pak patan	5836	1/II		
60.	ETO Pak patan	5836	2/II		
61.	ETO M.B Din	5847	1/II	Non reconciliation of revenue figure with the treasury office	0
62.	ETO Chiniot	5853	1/II	Short realization of professional tax from owners of commercial vehicle	3600
63.	ETO Chiniot	5853	2/II	Non reconciliation of revenue figure with the treasury office	0
64.	ETO Narowal	5856	1/II	Non realization of professional tax on vehicles	4200
65.	ETO Bhakar	5986	1/II	Non/short-Realization of Reserve Price for Allotment of attractive numbers of new Registered Vehicles	20,500
66.	ETO Bhakar	5986	2/II	Non- creation of demand of Professional Tax from ITPs	-0-
67.	ETO Khushab	5937	1/II	Non- creation of demand of Professional Tax from ITPs	-0-
68.	ETO Khushab	5937	2/II	Loss due to non- creation of demand and non- recovery of Professional Tax from Lawyers	-0-
69.	ETO Layyah	5994	1/II	Likely Short assessment of professional tax with reference to paid up capital & Factories Ordinance	-0-
70.	ETO Layyah	5994	2/II	Non- creation of demand of Professional Tax from ITPs	-0-
71.	ETO Layyah	5994	3/II	Non- recovery of Professional	-0-

				Tax from Lawyers	
72.	ETO Layyah	5994	4/II	Non conduct of Survey / obtaining of information for creation of Professional Tax Demand	-0-
73.	ETO Mianwali	5965	1/II	Less- realization of Income Tax on Life Time Token –	11,000
74.	ETO Nankana Sb	5891	1/II	Non- creation of demand of Professional Tax from ITPs	-0-
75.	ETO Nankana Sb	5891	2/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	-0-
76.	ETO Sargodha	5924	1/II	Non- creation of demand of Professional Tax from ITPs	-0-
77.	ETO Sargodha	5924	2/II	Non- recovery of Professional Tax from Lawyers	-0-
78.	ETO Sargodha	5924	3/II	Non- assessment of houses for luxury house tax	-0-
79.	ETO Zone VIII Lahore	6007	1/II	Unauthorized exemption from property tax to widows	389,873
80.	ETO Sheikhpura	5899	1/II	Loss due to non creation of demand and non- recovery of Professional Tax from Lawyers	-0-
81.	ETO Zone III Lahore	5876	1/II	Non Reconciliation of property Tax departmental figures with computer data of Urban Unit	29,327,920
82.	ETO Zone III Lahore	5876	2/II	Short-realization of Property Tax due to under valuation of property units in computerized System of UIPT-	20,790
83.	ETO Zone III Lahore	5876	3/II	Non-Reconciliation of Revenue Figure with the Treasury Office	-0-
84.	ETO-I Faisalabad	5912	1/II	Non-Reconciliation of Revenue Figure with the Treasury Office	-0-
85.	ETO-I Faisalabad	5912	2/II	Discrepancies in Maintenance of record	-0-
86.	ETO-II Faisalabad	5913	1/II	Non Reconciliation of property Tax figures with computerized figures of Urban Unit–	15.900 million
87.	ETO-II Faisalabad	5913	2/II	Short-realization of Property Tax due to non-carrying forward of previous arrears of Property Tax from old PT-8	4800

				register to computer system-	
88.	ETO-II Faisalabad	5913	3/II	Non-Reconciliation of Revenue Figure with the Treasury Office	-0-
89.	ETO-II Faisalabad	5913	4/II	Discrepancies in Maintenance of record	-0-
90.	ETO Professional Tax Lahore	5882	1/II	Non conduct of Survey / obtaining of information for creation of Professional Tax Demand	0
91.	ETO Professional Tax Lahore	5882	2/II	Non- reconciliation of revenue figures of Professional Tax with Treasury – Rs 200.039 million	200.039 (M)
92.	ETO-V Lahore	5871	1/II	Non-reconciliation of revenue figure with the district accounts/treasury office	458.077 (M)
93.	ETO-VI Lahore	5877	1/II	Non-reconciliation of revenue figure with the district accounts/treasury office	328.440
94.	ETO TT.Singh	5962	1/II	Non-realization of Professional Tax on motor vehicles–	3600
95.	ETO TT.Singh	5962	2/II	Non verification of Cotton fee challan from Treasury	795,049
96.	ETO Jhang	5970	1/II	Non realization of professional tax from vehciles	3600
97.	ETO Multan –I	5883	1/II	Non verification of Challans of Treasury regarding Property Tax	354,949,473
98.	ETO Khanewal	5893	1/II	Non verification of Challans of Treasury for The Year 2015-16	146,910,358
99.	ETO Sahiwal	5908	1/II	Non realization of income tax on motor vehicles	36,835
100.	ETO Sahiwal	5908	2/II	Non-realization of Professional Tax on commercial vehicle	4,600
101.	ETO Sahiwal	5908	3/II	Non verification of Challans of Treasury Receipts for the Year 2015-16.	249,992524
102.	ETO DG Khan	5973	1/II	Non realization of professional tax on motor vehicle	3800
103.	Sec. Excise Lahore	5875	1/II	Irregular expenditure on account of Others –Rs. 12,005	12,005
104.	Sec. Excise Lahore	5875	2/II	Non deduction of Sale Tax from suppliers – Rs 10,684	10,684

105.	Sec. Excise Lahore	5875	3/II	Improper Maintenance of Service Books	0
106.	Sec. Excise Lahore	5875	4/II	Non disposal of condemned / Unserviceable items	0
107.	Sec. Excise Lahore	5875	5/II	Non obtaining of Schedule of Payments	0
108.	Sec. Excise Lahore	5875	6/II	Non Maintenance of Fixed Assets Register	0
109.	DG Excise & Taxation, Lahore	5892	1/II	Non deduction of Sale Tax from supplier – Rs 1,955	1,955
110.	DG Excise & Taxation, Lahore	5892	2/II	Non deduction of conveyance allowance amounting to Rs 1,618	1,618
111.	DG Excise & Taxation, Lahore	5892	3/II	Non disposal of condemned / Unserviceable items	0
112.	DG Excise & Taxation, Lahore	5892	4/II	Non Existence of internal controls	0
113.	DG Excise & Taxation, Lahore	5892	5/II	Improper Maintenance of Service Books	0
114.	DG Excise & Taxation, Lahore	5892	6/II	Non obtaining of Schedule of Payments	0
115.	DG Excise & Taxation, Lahore	5892	7/II	Non Maintenance of Fixed Assets Register	0
116.	ETO, Attock	5906	1/II	Non-realization of property tax due to allowing excess exemption of property unit having 5 marla residential houses – Rs 4,115	4,115
117.	ETO, Attock	5906	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
118.	ETO, Property Tax, Rawalpindi	5921	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
119.	ETO, Excise, Rawalpindi	5922	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
120.	ETO, Excise, Rawalpindi	5922	2/II	Less/short collection of Profession Tax due to non focusing on some important areas and non revision of rates of Professional Tax since long	0
121.	ETO, MRA, Rawalpindi	5923	1/II	Non-Reconciliation of Revenue Figure With The Treasury	0

				Office	
122.	ETO, Chakwal		1/II	Short-realization of property tax due to application of incorrect rate of Rs. 6,215	6,215
123.	ETO, Chakwal		2/II	Non-realization of Professional Tax on commercial vehicle– Rs 4,800	4,800
124.	ETO, Chakwal		3/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
125.	ETO, Chakwal		4/II	Less/short collection of Profession Tax due to non focusing on some important areas and non revision of rates of Professional Tax since long	0
126.	ETO, Jhelum	6005	1/II	Non-realization of 15% share of Property Tax from Cantonment Board Rs. 2,833,701	2,833,701
127.	ETO, Jhelum	6005	2/II	Non-realization of property tax due to allowing excess exemption of property unit having 5 marla residential houses – Rs 8,748	8,748
128.	ETO, Jhelum	6005	3/II	Non-realization of Professional Tax on commercial vehicle– Rs 8,000	8,000
129.	ETO, Jhelum	6005	4/II	Less/short collection of Profession Tax due to non focusing on some important areas and non revision of rates of Professional Tax since long	0
130.	ETO, Jhelum	6005	5/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0

BOARD OF REVENUE (Expenditure)

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	SMBR (Punjab) Lahore	19659		Non disposal of condemned vehicles_ Approximately loss	700,000
2.	SMBR (Punjab) Lahore	19660		Doubt full consumption of computer stationary/items due to improper maintenance of record	1,999,984

3.	Commissioner, Lahore	19083		Non surrender of savings/surplus within stipulated time	8,176,200
4.	Commissioner, Faisalabad	19223		Irregular/un-justified purchase of furniture, machinery & equipment	2,438,789
5.	Commissioner, Faisalabad	19227		Recovery on account of unauthorized of payment of special allowance	337,500
6.	Commissioner, Faisalabad	19229		Irregular payment of house rent allowance recovery	147,049
7.	Commissioner, Faisalabad	19230		Non deduction of income tax on honoraria	125,964
8.	Commissioner, Faisalabad	19233		Un-authorized occupation of government residence and non recovery of penal rent from the defaulter	186,408
9.	Commissioner, Rawalpindi	20193		Non surrender of savings within stipulated time	4,582,954
10.	Commissioner, Rawalpindi	20198		Irregular purchase of tyres	407,870
11.	Commissioner, Rawalpindi	20199		Non deduction of sale tax from suppliers	140,740
12.	Commissioner, Gujranwala	19421		Irregular/un-justified purchase of furniture machinery & equipment	4,092,164
13.	Commissioner, Gujranwala	19422		Irregular appointment on contract and payment	13,130,056
14.	Commissioner, Gujranwala	19423		Non surrender of savings within stipulated time	35,071,615
15.	Commissioner, Gujranwala	19429		Irregular expenditure on POL due to exceeding of limits	293,001
16.	Commissioner, Rawalpindi (2014-15)	19410		Non surrender of saving within stipulated period	616,565
17.	Commissioner, Sargodha	19186		Non surrender of savings within stipulated time	886,562
18.	Commissioner Lahore	5739	1/II	Doubtful Expenditure as actual payee Receipts not obtained	3,866,173
19.	Commissioner Lahore	5739	2/II	Irregular Re-appropriation budget under head A03301 Gas charges etc to other major head	2,400,000
20.	Commissioner Lahore	5739	3/II	Non disposal of old newspaper	8,415
21.	Commissioner Lahore	5739	4/II	Excess drawal of travelling allowance and Daily allowance	2,325
22.	Commissioner Lahore	5739	5/II	Non reconciliation of revenue figure	0

23.	Commissioner Lahore	5739	6/II	Non conducting of internal Audit for the period 2014-15	0
24.	Commissioner Lahore	5739	7/II	Defective maintenance of service books	0
25.	Commissioner Lahore	5739	8/II	Annual physical verification of store and stock not carried out	0
26.	ADC Lahore	5742	1/II	Doubtful Expenditure as actual payee Receipts not obtained	313,803
27.	ADC Lahore	5742	2/II	Non deduction of 10% of govt .dues at the time of refund of stamp duty	63,800
28.	Assistant Commissioner Colonies LHR	5753	1/II	Non Reconciliation of Revenue Figure With DAO	0
29.	Assistant Commissioner Colonies LHR	5753	2/II	Non Submission of Demand/Assessment of Tawan for illicit cultivators	0
30.	Commissioner Sargodha	5763	1/II	Doubtful Expenditure as actual payee Receipts not obtained	476,964
31.	Commissioner Sargodha	5763	2/II	Non Disposal of old news paper	6,480
32.	Commissioner Sargodha	5763	3/II	Non Conducting of internal Audit for the year 2014-15	0
33.	Commissioner Sargodha	5763	4/II	Annual physical verification of store and stock not carried out	0
34.	AC Colonies Vehari	5770	1/II	Blockade of Govt. Revenue due to non finalization of cases of Tawan for Illicit Cultivators	0
35.	AC Colonies Vehari	5770	2/II	Non retrieval of state land from illegal occupant	0
36.	AC Colonies Vehari	5770	3/II	Defective Recovery System	0
37.	AC Colonies Vehari	5770	4/II	Monitoring System	0
38.	Commissioner Faisal Abad	5777	1/II	Doubtful expenses on POL due to defective maintenance of log books	4,251,917
39.	Commissioner Faisal Abad	5777	2/II	Inefficient utilization of funds	32,801,075
40.	Commissioner Faisal Abad	5777	3/II	Irregular excess expenditure than budget allocation	951,713
41.	Commissioner Faisal Abad	5777	4/II	Blockage of govt. money due to un necessary purchase	35,500
42.	Commissioner Faisal	5777	5/II	Non realization of professional tax	35,500

	Abad				from contractors	
43.	Commissioner Abad	Faisal	5777	5/II	Non recovery of overpayment of computer allowance	33,000
44.	Commissioner Abad	Faisal	5777	6/II	Loss due to non recovery of stamp duty	11,965
45.	Commissioner Abad	Faisal	5777	7/II	Non deduction of conveyance allowance	6,762
46.	Commissioner Abad	Faisal	5777	8/II	Non provision of list of approved vehicles	0
47.	Commissioner Abad	Faisal	5777	9/II	Non maintenance of fixed asset register	0
48.	Commissioner Abad	Faisal	5777	10/II	Incomplete service books	0
49.	AC Lodhran		5784	1/II	Blockade of Govt. Revenue due to non finalization of cases of Tawan for Illicit Cultivators	0
50.	AC Lodhran		5784	2/II	Non retrieval of state land from illegal occupant	0
51.	AC Lodhran		5784	3/II	Defective Recovery System	0
52.	AC Lodhran		5784	4/II	Monitoring System	0
53.	AC Gujrat		5794	1/II	Loss of Govt. Revenue (rent) due to less taken of non auction of govt. land for new leases/renewal of old leases	3,668
54.	AC Gujrat		5794	2/II	Non Reconciliation of Revenue Figure With DAO	0
55.	AC Gujrat		5794	3/II	Defective Recovery System	0
56.	AC .T.T Singh		5798	1/II	Short realization of ¾ lease rent of first year within 15 days after allotment under 5 years temporary cultivation schemes	826,334
57.	AC .T.T Singh		5798	2/II	Non maintenance record of rent of residential ehatajats	0
58.	AC .T.T Singh		5798	3/II	Blockade of Govt. Revenue due to non finalization of cases of Tawan for Illicit Cultivators	0
59.	AC .T.T Singh		5798	4/II	Non retrieval of state land from illegal occupant	0
60.	AC .T.T Singh		5798	5/II	Defective Recovery System	0
61.	AC .T.T Singh		5798	6/II	Monitoring System	0
62.	AC Colony Jhelum		5800	1/II	Non reconciliation of revenue figure with the district accounts	0

				officer	
63.	AC Colony Jhelum	5800	2/II	Non maintenance of detail record of state land	0
64.	AC Sial Kot	5804	1/II	Non Reconciliation of Revenue Figure with the DAO	0
65.	AC Sial Kot	5804	2/II	Defective recovery system	0
66.	Commissioner Multan	5813	1/II	Non utilization of Funds	30,913,020
67.	Commissioner Multan	5813	2/II	Comments on internal controls of entity	0
68.	Commissioner Multan	5813	3/II	Unauthorized payment of special allowance	18,537
69.	Commissioner Multan	5813	4/II	Defective maintenance of cash book	0
70.	Commissioner Multan	5813	5/II	Non maintenance of fixed assets register	0
71.	Commissioner Multan	5813	6/II	Internal audit not conducted	0
72.	Commissioner Multan	5813	7/II	Non verification of qualification certificates from concerned institution/boards of the officials/officers	0
73.	Commissioner Multan	5813	8/II	Physical verification not conducted	0
74.	Commissioner Multan	5813	9/II	Defective maintenance of history sheet	0
75.	Commissioner Multan	5813	10/II	Schedule of payments not obtained	0
76.	Commissioner Multan	5813	11/II	Non maintenance of electricity and sui gas registers	6,114,649
77.	Commissioner Multan	5813	12/II	Non maintenance of telephone register	0
78.	Commissioner Multan	5813	13/II	Defective maintenance of service books	0
79.	Commissioner Rawalpindi	5819	1/II	Doubtful Expenditure as actual payee Receipts not obtained	62,896
80.	Commissioner Rawalpindi	5819	2/II	Non deduction of mandatory deduction	17,179
81.	Commissioner Rawalpindi	5819	3/II	Non disposal of old news paper	6,480
82.	Commissioner	5819	4/II	Non deducted 5% house rent	5,556

	Rawalpindi			charges	
83.	Commissioner Rawalpindi	5819	5/II	Non conducting of internal audit for the period 2014-15	0
84.	Commissioner Rawalpindi	5819	6/II	Annual physical verification of store and stock not carried out	0
85.	Commissioner Rawalpindi	5819	7/II	Defective maintenance of service books	0
86.	Commissioner Gujranwala	5820	1/II	Non disposal of waste newspapers and other dead items	0
87.	Commissioner Gujranwala	5820	2/II	Non maintenance of fixed assets register	0
88.	Commissioner Gujranwala	5820	3/II	Non existence of internal control	0
89.	Commissioner Gujranwala	5820	4/II	Non completion of service books and leave accounts	0
90.	Commissioner Gujranwala	5820	5/II	Non maintenance of TA/DA appropriation register on the prescribed format	0
91.	SMBOR Lahore	5873	1/II	Non auction of unserviceable dead articles	20,650
92.	SMBOR Lahore	5873	2/II	Doubt consumption of Stationary	2,999,974
93.	SMBOR Lahore	5873	3/II	Irregular purchase of tyres	84,073
94.	SMBOR Lahore	5873	4/II	Physical Verification Of Store And Stock Not Carried Out	0
95.	SMBOR Lahore	5873	5/II	Laps of Funds	5,368,922
96.	SMBOR Lahore	5873	6/II	Non auction of newspapers (Approx) & Non Maintenance of Newspapers Register	10,000
97.	SMBOR Lahore	5873	7/II	Service Books Not Properly Maintained/ Verified From AG Office.	0
98.	Commissioner, Rawalpindi	5969	1/II	Non verification of General Sales tax Rs 262,922	262,922
99.	Commissioner, Rawalpindi	5969	2/II	Irregular expenditure on printing charges without obtaining NOC from Government Printing Press- Rs 95,986	95,986
100.	Commissioner, Rawalpindi	5969	3/II	Misclassification of expenditure amounting Rs. 274,996	274,996
101.	Commissioner, Rawalpindi	5969	4/II	Irregular Payment of Pay & Allowances due to Shifting of Headquarter – Rs. 1,232,648	1,232,648

				(Approx)	
102.	Commissioner, Rawalpindi	5969	5/II	Non deduction of conveyance allowance amounting to Rs 22,123	22,123
103.	Commissioner, Rawalpindi	5969	6/II	Irregular drawl of house rent allowance - Rs. 21,816	21,816
104.	Commissioner, Rawalpindi	5969	7/II	Loss of revenue due to less deduction of Income Tax—Rs 7,158	7,158
105.	Commissioner, Rawalpindi	5969	8/II	Non disposal of condemned / Unserviceable items	0
106.	Commissioner, Rawalpindi	5969	9/II	Non verification of educational certificates from respective BISE /University	0
107.	Commissioner, Rawalpindi	5969	10/II	Defective Maintenance of Cash Book	0
108.	Commissioner, Rawalpindi	5969	11/II	Improper maintenance of Store & Stock Registers	0
109.	Commissioner, Rawalpindi	5969	12/II	Non Maintenance of Fixed Assets Register	0
110.	Commissioner, Rawalpindi	5969	13/II	Non obtaining of Schedule of Payments	0
111.	Commissioner, Rawalpindi	5969	14/II	Non Existence of internal controls	0

BOARD OF REVENUE (Tehsildar)

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Model Town, Lahore	19165		Loss due to non levying of 10% surcharge on late payment of abiana	24,408
2.	Kasur	19170		Loss due to non levying of 10% surcharge on late payment of abiana	50,599
3.	Dunyapur	19257		Loss due to non levying of 10% surcharge on late payment of abiana	34,248
4.	Sharqpur	19333		Loss due to non levying of 10% surcharge on late payment of abiana	40,448
5.	Alipur	19489		Loss due to non levying of 10% surcharge on late payment of	117,788

				abiana	
6.	Jand	19527		Loss due to non levying of 10% surcharge on late payment of abiana	21,297
7.	Saddar, Multan	19694		Loss due to non levying of 10% surcharge on late payment of abiana	44,600
8.	Saddar, Gujranwala	19820		Loss due to non levying of 10% surcharge on late payment of abiana	27,822
9.	Khanewal	19844		Loss due to non levying of 10% surcharge on late payment of abiana	57,371
10.	Ferozewala	20132		Loss due to non levying of 10% surcharge on late payment of abiana	76,660
11.	Muzaffar Garh	20226		Loss due to non levying of 10% surcharge on late payment of abiana	316,898
12.	City, Lahore	19112		Loss due to non-payment of mutation fee on oral sale of rural land	600
13.	Kasur	19171		Loss due to non-payment of mutation fee on oral sale of rural land	2,100
14.	Model Town, Lahore	19164		Loss of Government revenue due to irregular payment of lambardari fee	27,720
15.	Alipur	19490		Loss of Government revenue due to irregular payment of lambardari fee	150,604
16.	Saddar, Gujranwala	19822		Loss of Government revenue due to irregular payment of lambardari fee	13,393
17.	Sheikhupura	19939		Loss of Government revenue due to irregular payment of lambardari fee	25,470
18.	Ferozewala	20133		Loss of Government revenue due to irregular payment of lambardari fee	52,649
19.	Okara	20112		Non maintenance of demand register of agricultural income tax	0
20.	Assistant Commissioner, (colonies) Kasur	19146		Non reporting of state land	0

21.	Assistant Commissioner, (colonies) Sialkot	19216		Blockage of government revenue due to non finalization of cases of tawan for illicit cultivators	0
22.	Assistant Commissioner, (colonies) Gujrat	19313		Blockage of government revenue due to non finalization of cases of tawan for illicit cultivators	0
23.	Tehsildar Model Town LHR	5756	1/II	Non Realization of Mutation fees on inheritance	10,200
24.	Tehsildar Kallar Kahar	5781	1/II	Non realization of 10% surcharge on late deposit of abiana	5,305
25.	Tehsildar Texla	5817	1/II	Non realization of 10% surcharge on late deposit of abiana	9,499
26.	Tehsildar Arif Wala	5823	1/II	Short realization of oral mutation fee	2,500
27.	Teh.Jand	5839	1/II		
28.	Tehsildar Mianwali	5979	1/II	Non-Reconciliation of Revenue Figure with the Treasury Office	0
29.	Tehsildar Sheikhpura	5916	1/II	Non-Reconciliation of Revenue Figure with the Treasury Office	0
30.	Tehsildar Khanewal	5902	1/II	Non- Realization of Gain Tax on Sale & Transfer of immoveable Property	3,000
31.	Tehsildar Khanewal	5902	2/II	Non/Short Realization of Mutation Fee.	3,300
32.	Tehsildar, Rawalpindi	5958	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
33.	Tehsildar, Chakwal	5997	1/II	Non/Short-Realization of Mutation Fee –	7,936
34.	Tehsildar, Chakwal	5997	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
35.	Teh. Gujrat	5868	1/II	Non-realization of Mutation fee on Inheritance and mortgage of rural land	12,600
36.	Teh. Gujranwala Saddar	5897	1/II	Non/Short-realization of capital value tax on oral sale through decree, rule of court-	7,940
37.	Teh. Feroz wala	5953	1/II	Non-realization of Mutation fee on Inheritance and mortgage of rural land	8,400

BOARD OF REVENUE (Assistant Director Land Record)*(Amount in Rupees)*

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Chishtian	19809		Distribution of mutation fee	60,500
2.	Sargodha	20004		Likely loss due to non realized withholding tax and mutation fee	29,662,500
3.	Multan	19591		Loss of Govt. due to the non operations of ten revenue estates	0
4.	Multan	19592		Loss of Govt. due to non finalization of mutation cases within stipulated time.	0
5.	Assistant Land Record Khushab	5955	1/II	Non Finalization of mutations involving blockade of Govt Revenue-	383,780
6.	Assistant Land Record Khushab	5955	2/II	Non Maintenance/ provision of Mutation Share distribution Register-	83,400
7.	Assistant Land Record Khushab	5955	3/II	Discrepancies in Maintenance of record	0
8.	Assistant Land Record Khushab	5955	4/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
9.	Assistant Land Record Mianwali	5980	1/II	Non distribution of mutation share-	51,300
10.	Assistant Land Record Mianwali	5980	2/II	Discrepancies in Maintenance of record	0
11.	Assistant Land Record Mianwali	5980	3/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
12.	Assistant Land Record Sargodha	5925	1/II	Non Finalization of mutations involving blockade of Govt Revenue-	1,348,621
13.	Assistant Land Record	5925	2/II	Discrepancies in Maintenance of record	0

	Sargodha				
14.	Assistant Director Land Record Sargodha	5925	3/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
15.	Assistant Director Land Record Sheikhu Pura	5914	1/II	Blockade of Revenue due to Non Finalization of oral Mutations -	392,450
16.	Assistant Director Land Record Sheikhu Pura	5914	2/II	Discrepancies in Maintenance of record	0
17.	Assistant Director Land Record Sheikhu Pura	5914	3/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
18.	Director Land Record	5872	1/II	Non conducting Physical Verification of Stores and Stock	0
19.	Director Land Record	5872	2/II	Improper maintenance of Store & Stock Registers	0
20.	Director Land Record	5872	3/II	Non maintenance of fixed asset register	0
21.	Director Land Record	5872	4/II	Servicebooks not properly maintained and verified from DAO/AG office.	0
22.	Director Land Record	5872	5/II	Schedule Of Payments Not Obtained	0
23.	Director Land Record	5872	6/II	Non Deduction of professional Tax or Obtaining Requisite Certificate, Loss to Government.	35,000
24.	Director Land Record	5872	7/II	Less recovery of receiving of printing Material from Printing Press-	1,302,660
25.	Director Land Record	5872	8/II	Cash Security Deposit Was Not Received From Cashier.	0
26.	Director Land Record	5872	9/II	Irregular Expenditure on A/C of TA/DA	73,800
27.	Director Land Record	5872	10/II	Irregular expenditure on repair of Transport-	72,856
28.	ADLR Fasil Abad City	5939	1/II	Non-reconciliation of revenue figure with the district accounts/treasury office	1,881,548

29.	ADLR Fasil Abad City	5939	2/II	Discrepancies in maintenance of record	0
30.	ADLR Fasil Abad City	5939	3/II	Poor Performance Of Computerization Of Data Of Land Record	0
31.	ADLR Fasil Abad City	5939	4/II	Non distribution of mutation share to Arazi Record Center FSD-	65,477
32.	ADLR Fasil Abad City	5939	5/II	Irregular Distribution Of Mutation Share-	416,800
33.	ADLR Jhang	5984	1/II	Mutation Fee Paid Bu T Non Finalization Of Mutation Cases At Assistant Director (Lrmis) Console Box	0
34.	ADLR Jhang	5984	2/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	111,068,065
35.	ADLR Jhang	5984	3/II	Discrepancies in maintenance of record	0
36.	ADLR Jhang	5984	4/II	Non distribution of mutation share-	111,900
37.	ADLR ShorKot	5992	1/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office regarding mutation fee	114,690,275
38.	ADLR Multan City	5858	1/II	Discrepancies in maintenance of record	0
39.	ADLR Multan City	5858	2/II	Undue Retention/Late Deposit of Govt Revenue	0
40.	ADLR Sahiwal	5928	3/II	Loss of Government due to the Non Operations of Nine Revenue Estates	0
41.	ADLR Sahiwal	5928	4/II	Loss of Government due to Non Finalization of Mutation Cases within stipulated time	0
42.	ADLR Sahiwal	5928	5/II	Discrepancies in maintenance of record	0
43.	ADLR Sahiwal	5928	6/II	Non verification of Challans of Treasury /DAO	3,639,285
44.	ADLR Okara	5948	1/II	Undue Retention/Late Deposit of Govt Revenue	0

45.	ADLR Okara	5948	2/II	Non verification of Challans of Treasury regarding Mutation Fee	106,173,000
46.	ADLR Bhawal Nagar	5886	1/II	Non reconciliation of revenue figure	0
47.	ADLR Bhawal Nagar	5886	2/II	Discrepancies found in record	0
48.	ADLR Bhawal Nagar	5886	3/II	Unsold waste engine oil	1,280
49.	ADLR Bhawal Nagar	5886	4/II	Non maintenance of cash book	0
50.	ADLR Chishtian	5895	1/II	Un sold waste oil	2,160
51.	ADLR Chishtian	5895	2/II	Non reconciliation of revenue figure	0
52.	ADLR Chishtian	5895	3/II	Discrepancies found in record	0
53.	ADLR BWP	5909	1/II	Unsold waste oil	33,125
54.	ADLR BWP	5909	2/II	Discrepancies in maintenance of record	0
55.	ADLR DG Khan	5977	1/II	Unsold waste oil (engine)	1,920
56.	ADLR DG Khan	5977	2/II	Discrepancies in maintenance of record	0
57.	ADLR, Saddar, Rawalpindi	5931	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
58.	ADLR, Murree	5975	1/II	Non-realization of capital value tax on sale of urban land Rs 6,500	6,500
59.	ADLR, Murree	5975	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
60.	ADLR Gujranwala City	5894	1/II	Temporary Embezzlement of government revenue due to late deposit of government revenue in Treasury	490,100
61.	ADLR Gujranwala City	5894	2/II	Non-reconciliation of revenue figure with the District Accounts Officer	0
62.	ADLR Sial kot	5919	1/II	Non-reconciliation of revenue figure with the District Accounts Officer	0
63.	ADLR Feroz wala	5951	2/II	Non-reconciliation of revenue figure with the District Accounts	0

				Officer	
64.	ADLR Lahore City	6001	1/II	Temporary Embezzlement of government revenue due to late deposit of government revenue in Treasury	342,600
65.	ADLR Lahore City	6001	2/II	Non-reconciliation of revenue figure with the District Accounts Officer	0

BOARD OF REVENUE (Sub Registrar)

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Data Ganj Bukhsh Town, Lahore	19129		Loss due to non- recovery of capital value tax on power of attorney	36,030
2.	Sargodha	19198		Loss due to non- recovery of capital value tax on power of attorney	719,075
3.	Aziz Bhatti Town, Lahore	19588		Loss due to non- recovery of capital value tax on power of attorney	1,246,100
4.	Bahawal Nagar	19743		Loss due to non- recovery of capital value tax on power of attorney	1,003,300
5.	Additional District Collectors, Lahore	19106		Inadmissible refund of stamp papers allowed on time-barred claims	132,696
6.	Sub Registrar, Shah Kot	19352		Non realization of Govt. revenue due to issuance of stay orders by court	633,440
7.	Faisalabad (city)	20076		Non realization of mutation fee	6,192,500
8.	Sub Registrar Chova Sadan Shah	5768	1/II	Short realization of stamp duty and CVT due to under valuation of urban land	8,240
9.	Sub Registrar Chova Sadan Shah	5768	2/II	Short realization of stamp duty on conveyance of immovable property	3,000
10.	Sub Registrar Kallar Kahar	5782	1/II	Non realization of withholding tax from seller	6,000
11.	Sub Registrar Jand	5838	1/II	Short-realization of Stamp Duty on conveyance of immovable	7,200

				property-Rs7,200	
12.	Sub Registrar Kahota	5841	1/II	Short realization of stamp duty and capital value tax due to under valuation of urban land	14,304
13.	Sub Registrar Kahota	5841	2/II	Short realization of stamp duty on conveyance of immovable property	6,900
14.	Sub Registrar Sargodha	5926	1/II	Non-Reconciliation of Revenue Figure with the Treasury Office	0
15.	Sub Registrar City Fasilabad	5940	1/II	Short-realization of Stamp Duty-	1,484
16.	Sub Registrar Urban F.Abad	5942	1/II	Missing documents of registration of deeds	0
17.	Sub Registrar Urban F.Abad	5942	2/II	Non-reconciliation of revenue figure with the district accounts/treasury office	0
18.	Sub Registrar City Multan	5861	1/II	Non- Realization of Advance Tax on Purchase/Transfer of immoveable Property	726,000
19.	Sub Registrar City Multan	5861	2/II	Non-Maintenance of Books I to IV for the Year 2015-16	0
20.	Sub Registrar Sahiwal	5927	1/II	Non verification of Treasury challan	396,376,440
21.	Sub Registrar Kasoor	5964	1/II	Non- Realization of Gain Tax on Sale & Transfer of immoveable property	5,250
22.	Sub Registrar Chishtian	5900	1/II	Short realization of registration fees	8,175
23.	SR, Attock	5905	1/II	Non realization of withholding tax (capital gain tax) on the sale of immoveable property	9,000
24.	SR, Attock	5905	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
25.	SR, Saddar Rawalpindi	5946	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
26.	SR, City Rawalpindi	5947	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
27.	SR, Cantt Rawalpindi	5968	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
28.	SR, Murree	5974	1/II	Short realization of withholding tax (capital gain tax) on the sale of immoveable property	5,437
29.	SR, Murree	5974	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0

30.	SR. Chakwal	5998	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
31.	SR Jhelum	6000	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
32.	Sub Registrar Gujranwala Rural	5898	1/II	<i>Non-realization of withholding tax from seller-</i>	1,500
33.	Sub Registrar Nishtar Town LHR	6002	1/II	Non-realization of Stamp duty and registration fee on mortgage secured by the banking companies.	2,400
34.	Sub Registrar Bhakkar	5985	1/II	Non-Reconciliation of Revenue Figure with the Treasury Office	0
35.	Sub Registrar Gulberg LHR	5888	1/II	Non-Reconciliation of Revenue Figure with the Treasury Office	0
36.	Sub Registrar Gulberg LHR	5888	2/II	Less realization of Gain Tax from Seller of Immoveable Property –	2,750
37.	Sub Registrar Gulberg LHR	5888	3/II	Registering and attestation of documents without mentioning the value of structure/malba	0
38.	Sub Registrar Khushab	5957	1/II	Non-Reconciliation of Revenue Figure with the Treasury Office	0
39.	Sub Registrar Layyah	5999	1/II	Non-Reconciliation of Revenue Figure with the Treasury Office	0
40.	Sub Registrar Mian Wali	5978	1/II	Non-Reconciliation of Revenue Figure with the Treasury Office	0
41.	Sub Registrar Sargodha	5926	1/II	Non-Reconciliation of Revenue Figure with the Treasury Office	0
42.	Sub Registrar Sheikhpura	5915	1/II	Non-Reconciliation of Revenue Figure with the Treasury Office	0

IRRIGATION DEPARTMENT

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Okara	19193		Non-Realization of Professional Tax from Contractors	41,500
2.	Multan	19382		Non-Realization of Professional Tax from Contractors	103,000
3.	Shujabad	19388		Non-Realization of Professional Tax from Contractors	35,500
4.	Pakpattan	19557		Non-Realization of Professional	20,000

				Tax from Contractors	
5.	LBDC Lahore	19096		Non-Realization of Professional Tax from Contractors	97,500
6.	Hakra (Bahawal Nagar)	19700		Non-realization of special charges on decided tawan cases through farmers organization	309,784
7.	Shujabad	19387		Non-Realization of Stamp Duty from Contractors	40,250
8.	LBDC Okara	19197		Non-Realization of Stamp Duty from Contractors	13,284
9.	DCO Pakpattan	19558		Non-Production of Auditable Record	0
10.	DCO Lahore CBDC	F-5740	1/II	Short realization of stamp duty from contractors	2,700
11.	DCO Lahore CBDC	F-5740	2/II	Misuse of canal water sanctioned for irrigation purposes	0
12.	Divisional Canal officer D.G Khan	F-5833	1/II	Non realization of stamp duty from contractors	5,400
13.	Divisional Canal officer D.G Khan	F-5833	2/II	Non realization of professional tax from contractors	3,000

TRANSPORT DEPARTMENT

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	T.T.Singh	19259		Short-realization of renewal fee of fitness certificates to vehicles	79,200
2.	Sargodha	19453		Short-realization of renewal fee of fitness certificates to vehicles	10,100
3.	Kasur (2015-16)	20176		Short-realization of renewal fee of fitness certificates to vehicles	60,000
4.	Kasur (2014-15)	19172		Short-realization of renewal fee of fitness certificates to vehicles	10,400
5.	Sargodha	19452		Loss of Government revenue due to non production of documentary evidence of last	25,800

				fitness certificates of vehicles involving	
6.	Khushab	19450		Loss of Government revenue due to non production of documentary evidence of last fitness certificates of vehicles involving	21800
7.	Khushab	19449		Non achievement of Revenue Receipts Targets	0
8.	Sheikhupura	19242		Doubtful revenue stamps	1,466,800
9.	Sargodha	19451		Doubtful revenue stamps	1,464,700
10.	Sec. Transport	19748		Non production of auditable record regarding SDA account and amount Rs 1307 million paid under the Head AQ-5270 for the period 2015-16	1307 million
11.	Sec. Transport	19749		Irregular expenditure on account of payments for security system in LTC buses under the head 52700	5,301,665
12.	Punjab Road Transport Corporation, Lahore	19624		Blockage of Govt. Revenue Rs 367.450 million due to non auction of fixed assets	367.450 million
13.	Punjab Road Transport Corporation, Lahore	19626		Excess drawl of pension Rs 62,195	41,471
14.	MVE Kasur	F-5758	1/II	Fitness Certificate un approved/unsigned by MVE concerned	0
15.	MVE Okara	F-5772	1/II	Short realization of renewal fees of fitness certificate of vehicles	5,300
16.	DRTA,M.B.D	F-5776	1/II	Non Reconciliation of revenue figure with district accounts office	0
17.	MVE Khushab	F-5826	1/II	Short realization of fitness fee and penalty of fitness certificates to vehicles	2,650
18.	DRTA,Pakpattan	F-5851	1/II	Non realization of renewal fee from goods forwarding agencies	3,000
19.	DRTA Qasoor	F-5963	1/II	Non-Reconciliation of Revenue Figures	4,520,450
20.	Sec. Transport Lahore	F-5863	1/II	Defective Maintenance of Cash Book	0

21.	Sec. Transport Lahore	F-5863	2/II	Non disposal of condemned / Unserviceable items	0
22.	Sec. Transport Lahore	F-5863	3/II	Non Existence of internal controls	0
23.	Sec. Transport Lahore	F-5863	4/II	Non obtaining of Schedule of Payments	0
24.	Sec. Transport Lahore	F-5863	5/II	Non Maintenance of Fixed Assets Register	0
25.	Sec. PTA, Lahore	F-5864	1/II	Non deduction of conveyance allowance amounting to Rs 10,948	10,948
26.	Sec. PTA, Lahore	F-5864	2/II	Excess drawl of Travelling Allowance & Daily Allowance amounting to Rs 8,050	8,050
27.	Sec. PTA, Lahore	F-5864	3/II	Defective Maintenance of Cash Book	0
28.	Sec. PTA, Lahore	F-5864	4/II	Non Maintenance of Fixed Assets Register	0
29.	Sec. PTA, Lahore	F-5864	5/II	Improper Maintenance of Service Books /Personal Files	0
30.	Sec. PTA, Lahore	F-5864	6/II	Non obtaining of Schedule of Payments	0
31.	Sec. PTA, Lahore	F-5864	7/II	Non disposal of condemned / Unserviceable items	0
32.	PRTC Lahore	F-5865	1/II	Internal Audit not carried out	0
33.	PRTC Lahore	F-5865	2/II	Fix assets register not accordance with PIFRA	0
34.	PRTC Lahore	F-5865	3/II	Irregular hiring of consultancy charges	528,053
35.	PRTC Lahore	F-5865	4/II	Non accountable of store items	167,413
36.	PRTC Lahore	F-5865	5/II	Non maintenance of history sheet	49,575
37.	PRTC Lahore	F-5865	6/II	Irregular expenditure etc	47,000
38.	PRTC Lahore	F-5865	7/II	Un justified advance payment	20,000
39.	PRTC Lahore	F-5865	8/II	Non recovery of professional tax	10,600
40.	PRTC Lahore	F-5865	9/II	Non deduction of sales tax	7,600
41.	PRTC Lahore	F-5865	10/II	Non auction of new paper(Raddi)	976
42.	PRTC Lahore	F-5865	11/II	Life certificate of pensioners	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	20370		Non realization/transfer of sales tax conflicted with FBR– Rs. 6,287 million	6,287,000,000
2		20374		Difference of Revenue Figures Given by PRAL and Treasury–Rs. 2,696 million	2,696,316,888
3		5996	22/II	Non-conducting Physical Verification of Stores and Stock	0
4		5996	23/II	Non-maintenance of fixed asset register	0
5		5996	24/II	Non-Maintenance of Cash Book of Special Drawing Account	0
6		5996	25/II	Non-recording of pay particulars in audit register and scale audit register	0
7		5996	26/II	Non-maintenance of Cheque Register	0
8		5996	27/II	Non-execution of internal audit and Pre-Audit	0
9		5996	28/II	Irregular Expenditure on A/C AO 13701 Repair of Hardware	42,354
10		5996	29/II	Misclassification of expenditure amounting to Rs. 91, 143	91,143
11		5996	30/II	Irregular Drawl TA/DA (Transfer Grant)	45,370
12		5996	31/II	Irregular Drawl on A/C of POL	99,713
13		5996	32/II	Irregular Drawl Audit & Accounts Allowance	29,685

ANNEXURES (2 to 32)

[Annex-2]

1.4.2 Non-realization of luxury house tax – Rs. 133.646 million

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone--VII, Lahore	14	9,770,000	0	9,770,000	19098
2.	Sargodha	7	1,750,000	0	1,750,000	19152
3.	Khushab	1	300,000	0	300,000	19461
4.	MB Din	2	600,000	0	600,000	19543
5.	Gujrat	8	3,263,750	0	3,263,750	19600
6.	Multan-I	6	2,362,500	0	2,362,500	19712
7.	ETO-II/MRA, Gujranwala	3	1,800,000	0	1,800,000	19731
8.	Sahiwal	3	945,000	615,000	330,000	19877
9.	ETO-II, Faisalabad	18	8,783,760	4,433,760	4,350,000	19913
10.	Zone-III, Lahore	2	1,600,000	0	1,600,000	19968
11.	ETO (Excise) Rawalpindi	122	72,829,470	0	72,829,470	19984
12.	Rahim Yar Khan	4	5,000,000	0	5,000,000	20064
13.	Mianwali	4	4,000,000	0	4,000,000	20,179
14.	Zone VII Lahore	41	25,690,000	0	25,690,000	20425
Total		235	138,694,480	5,048,760	133,645,720	

[Annex-3]

**1.4.3 Non/short realization of arrears of property tax-
Rs. 110.110 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone-X, Lahore	303	3,168,575	1,885,309	1,283,266	19071
2.	Zone--VII, Lahore	186	3,863,438	2,111,291	1,752,147	19097
3.	Zone-XI, Lahore	197	2,687,226	1,175,211	1,512,015	19117
4.	Vehari	303	912,160	883,307	28,853	19136
5.	Sargodha	350	1,219,514	1,161,443	58,071	19153
6.	Chakwal	83	800,307	620,659	179,648	19271
7.	Hafizabad	119	487,150	462,485	24,665	19293
8.	Nankana Sahib	127	697,796	129,837	567,959	19389
9.	Rajanpur	142	783,718	284,562	499,156	19471
10.	Pakpattan	108	301,592	236,966	64,626	19507
11.	Mandi Bahauddin	278	5,419,762	737,933	4,681,829	19534
12.	Chiniot	208	2,945,849	1,024,331	1,921,518	19561
13.	Narowal	152	849,972	417,770	432,202	19578
14.	Zone-1, Lahore	160	3,898,114	1,852,306	2,045,806	19594
15.	Gujrat	253	3,314,859	2,236,590	1,078,269	19599
16.	Zone-II, Lahore	279	5,863,084	1,627,397	4,235,687	19619
17.	Zone-V, Lahore	100	7,013,797	3,806,693	3,207,104	19646
18.	Zone-IX, Lahore	99	2,715,160	2,119,462	595,698	19652
19.	Gujranwala-1	265	3,539,667	3,155,732	383,935	19670
20.	Zone-VI, Lahore	135	21,373,418	2,695,045	18,678,373	19678
21.	Zone-X, Lahore	176	2,367,452	1,251,481	1,115,971	19685
22.	Multan-1	406	18,350,868	3,298,862	15,052,006	19711
23.	ETO-II/MRA, Gujranwala	224	1,989,730	1,212,962	776,768	19730
24.	Nankana	126	829,795	667,878	161,917	19778

25.	Khanewal	243	1,916,422	1,050,019	866,403	19795
26.	Sheikhupura	302	1,071,219	608144	463,073	19828
27.	Sahiwal	181	903,897	370,506	533,391	19873
28.	Bahawalpur	266	1,489,950	1,170,585	319,361	19882
29.	ETO-I, Faisalabad	1261	4,485,202	2,784,620	1,700,582	19902
30.	ETO-I, Faisalabad	222	645,668	160,881	484,787	19903
31.	ETO-II, Faisalabad	1144	5,599,021	1,703,576	3,895,445	19910
32.	ETO-II, Faisalabad	177	740,505	443,569	296,936	19911
33.	Sialkot	215	2,201,558	1,472,665	728,893	19940
34.	Zone-III, Lahore	281	5,998,099	1,197,191	4,800,908	19965
35.	ETO, Property Tax, Rawalpindi	341	11,411,541	7,506,857	3,904,684	19972
36.	ETO (Excise) Rawalpindi	106	1,164,520	1,148,671	15,849	19985
37.	Sargodha	347	1,459,075	1,401,745	57,330	19996
38.	Okara	184	2,007,040	323,498	1,683,542	20042
39.	Rahimyar Khan	329	1,215,907	990,422	225,485	20066
40.	Lodhran	90	314,761	163,105	151,656	20089
41.	Kasur	377	4,882,451	529,862	4,352,589	20118
42.	Mianwali	345	1,301,336	47,294	1,254,042	20180
43.	Jhang	132	1,015,634	959,965	55,669	20201
44.	Zone-XI, Lahore	167	3,950,356	1,033,989	2,916,367	20211
45.	DG Khan	119	780,155	307,942	472,203	20228
46.	Zone-XII, Lahore	191	2,667,642	1,453,137	1,214,505	20240
47.	Bhakkar	100	313,919	203,831	110,088	20287
48.	Zone-XIII, Lahore	174	4,932,123	776,825	4,155,298	20299
49.	Layyah	263	626,240	59,991	566,249	20337
50.	Zone-XIV, Lahore	152	4,792,796	1,395,619	3,397,177	20346
51.	Jehlum	125	1,273,870	764,447	509,423	20409
52.	Zone VII, Lahore	197	6,963,624	1,837,435	5,126,189	20421
53.	Zone VIII, Lahore	356	7,380,248	1,865,468	5,514,780	20429
Total		13166	178,897,782	68,787,371	110,110,393	

[Annex-4]

**1.4.4 Non-realization of income tax on commercial vehicles -
Rs. 64.431 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Vehari	48	619,738	221,558	398,180	19138
2.	Chakwal	35	195,180	56,382	138,798	19277
3.	Hafizabad	39	275,493	266,557	8,936	19298
4.	ETO Non Tie-Up	2500	23,731,200	0	23,731,200	19304
5.	ETO Tie Up Lahore	1284	29,327,733	0	29,327,733	19309
6.	Nankana Sahib	19	377,800	0	377,800	19390
7.	Rajanpur	13	135,000	0	135,000	19473
8.	Pakpattan	54	15,560	5,100	10,460	19513
9.	MB Din	246	2,400,436	591,310	1,809,126	19545
10.	Chiniot	21	264,350	196,650	67,700	19572
11.	Narowal	105	83,784	76,816	6,968	19584
12.	Gujrat	245	1,999,800	0	1,999,800	19603
13.	Multan-III	296	2,025,546	573,497	1,452,049	19718
14.	ETO-II/MRA, Gujranwala	217	800,046	527,796	272,200	19734
15.	Nankana Sahib	27	244,860	171,072	73,788	19783
16.	Khanewal	108	601,644	252,544	349,100	19801
17.	Sheikhupura	10	83,750	0	83,750	19835
18.	Attock	46	591,520	403,560	187,960	19858
19.	Bahawalpur	48	227,120	100,600	126,520	19889
20.	Sialkot	43	204,911	195,211	9,700	19945
21.	ETO/MRA Rawalpindi	131	6,863,786	3,267,918	3,595,868	19992
22.	Kasur	82	68,550	13,350	55,200	20123
23.	Mianwali	28	94,235	42,525	51,710	20185

24.	DG Khan	19	161,978	36,230	125,748	20232
25.	Layyah	14	44,999	8,925	36,075	20343
Total		5678	71,439,019	7,007,601	64,431,369	

[Annex-5]

1.4.5 Non-recovery of property tax from state owned organizations - Rs. 52.738 million

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone-X, Lahore	3	110,205	0	110,205	19077
2.	Zone--VII, Lahore	5	424,597	0	424,597	19100
3.	Zone-XI, Lahore	3	45,034	17,411	27,623	19123
4.	Vehari	6	644,038	0	644,038	19141
5.	Sargodha	5	1,871,149	0	1,871,149	19154
6.	Chakwal	3	569,892	21,963	547,929	19273
7.	Hafizabad	1	13,970	0	13,970	19295
8.	TT Singh	2	234,251	0	234,251	19338
9.	Nankana Sahib	8	58,613	0	58,613	19396
10.	Khushab	2	154,013	20,291	133,722	19464
11.	Rajapur	2	204,747	0	204,747	19476
12.	Rahimyar Khan	4	105,497	0	105,497	19510
13.	M. B. Din	2	64,131	0	64,131	19538
14.	Chiniot	2	298,981	0	298,981	19565
15.	Narowal	2	57,196	0	57,196	19581
16.	Zone-I, Lahore	2	113,515	0	113,515	19598
17.	Gujrat	4	806,111	0	806,111	19605
18.	Zone-II, Lahore	3	281,481	0	281,481	19622
19.	Zone-V, Lahore	9	1,411,560	0	1,411,560	19649

20.	Zone-IX Lahore	5	934,199	172,438	761,761	19653
21.	Gujranwala-1	12	3,925,388	0	3,925,388	19669
22.	Zone-VI, Lahore	3	10,727,097	0	10,727,097	19681
23.	Zone-X, Lahore	3	25,873	0	25,873	19690
24.	Multan-1	12	792,218	0	792,218	19715
25.	ETO-II/MRA, Gujranwala	4	5,702,159	0	5,702,159	19729
26.	Nankana Sahib	7	37,764	1,945	35,819	19786
27.	Khanewal	11	709,179	583,467	125,712	19797
28.	Sheikhupura	6	82,886	0	82,886	19836
29.	Attock	3	136,823	13,714	123,110	19862
30.	Sahiwal	3	277,687	0	277,687	19874
31.	Bahawalpur	1	172,790	0	172,790	19890
32.	ETO-I, Faisalabad	9	1,774,184	111,357	1,662,827	19907
33.	ETO-II, Faisalabad	11	823,149	0	823,149	19917
34.	Sialkot	24	276,925	0	276,925	19943
35.	Zone-III, Lahore	130	6,513,658	1,825,128	4,688,530	19966
36.	ETO, Property Tax, Rawalpindi	4	1,888,443	0	1,888,443	19976
37.	ETO (Excise) Rawalpindi	6	446,976	0	446,976	19987
38.	Okara	15	1,454,150	518,880	935,270	20043
39.	Khushab	2	724,635	0	724,635	20056
40.	Rahimyar Khan	6	1,246,930	0	1,246,930	20065
41.	Lodhran	6	287,792	0	287,792	20090
42.	Kasur	15	791,678	0	791,678	20119
43.	Toba Tek Singh	3	302,397	0	302,397	20167
44.	Jhang	2	360,616	0	360,616	20203
45.	Zone-XI, Lahore	2	71,334	0	71,334	20212
46.	DG Khan	6	84,821	0	84,821	20235
47.	Zone-XII, Lahore	4	123,755	82,881	40,874	20246
48.	Zone-XIII, Lahore	26	2,656,552	0	2,656,552	20300
49.	Chakwal	4	756,746	76,787	679,959	20311

50.	Layyah	1	16,404	0	16,404	20345
51.	Zone XIV, Lahore	4	1,281,221	0	1,281,221	20348
52.	Jehlum	2	2,731,111	0	2,731,111	20411
53.	Zone VII, Lahore	2	64,804	0	64,804	20422
54.	Zone VIII, Lahore	3	512,830	0	512,830	20430
Total		425	56,184,155	3,446,262	52,737,894	

[Annex-6]

**1.4.6 Non-realization of token tax from motor vehicle owners-
Rs. 50.651 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Vehari	56	263,500	151,490	112,010	19137
2.	Hafizabad	39	147,245	140,045	7,200	19299
3.	ETO Non Tie Up Lahore	2500	33,939,200	0	33,939,200	19303
4.	ETO Tie Up Lahore	1284	11,833,535	0	11,833,535	19308
5.	Nankana Sahib	25	230,900	0	230,900	19391
6.	Rajanpur	64	363,700	0	363,700	19472
7.	Pakpattan	54	259,835	234,530	25,305	19508
8.	MB Din	246	743,700	80,718	662,982	19544
9.	Chiniot	21	85,050	59,250	25,800	19571
10.	Narowal	105	186,320	119,200	67,120	19583
11.	Gujrat	245	909,000	174,635	734,365	19604
12.	Multan-III	296	405,570	206,316	199,254	19719
13.	ETO-II/MRA, Gujranwala	274	1,525,405	917,790	607,615	19732
14.	Nankana Sahib	50	222,550	155,571	66,679	19784
15.	Khanewal	156	328,750	145,700	183,050	19802
16.	Sheikhupura	17	98,900	0	98,900	19834
17.	Attock	80	305,655	202,095	103,560	19860

18.	Sahiwal	43	166,070	85,595	80,475	19879
19.	Bahawalpur	65	275,405	111,265	164,140	19888
20.	ETO/MRA Rawalpindi	164	1,310,265	711,961	598,304	19993
21.	Okara	34	430,025	282,600	147,425	20048
22.	Lodhran	26	117,260	8,340	108,920	20091
23.	Kasur	82	246,722	144,552	102,170	20124
24.	Mianwali	37	83,420	31,770	51,650	20186
25.	DG Khan	66	107,775	30,765	77,010	20234
26.	Bhakkar	29	66,350	51,700	14,650	20292
27.	Layyah	37	101,625	56,505	45,120	20340
Total		6095	54,753,732	4,102,393	50,651,039	

[Annex-7]

1.4.7 Non-realization of property tax due to inadmissible exemptions-Rs. 27.116 million

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone-X, Lahore	8	2,161,227	279,688	1,881,539	19073
2.	Zone--VII, Lahore	8	2,710,164	0	2,710,164	19099
3.	Zone-XI, Lahore	2	1,247,580	0	1,247,580	19118
4.	Vehari	5	153,483	0	153,483	19144
5.	Nankana Sahib	2	119,873	82,068	37,805	19393
6.	Chiniot	3	39,496	0	39,496	19566
7.	Zone-1, Lahore	9	2,124,065	0	2,124,065	19595
8.	Zone-II, Lahore	8	470,120	33,909	436,211	19621
9.	Zone-V, Lahore	8	2,190,747	47,626	2,143,121	19650
10.	Zone-IX, Lahore	7	209,598	0	209,598	19655
11.	Zone-X, Lahore	8	1,237,808	0	1,237,808	19686

12.	Bahawalpur	1	523,325	0	523,325	19885
13.	Zone-III, Lahore	44	5,471,009	103,447	5,367,562	19967
14.	ETO, Property Tax, Rawalpindi	6	3,875,694	0	3,875,694	19973
15.	Zone-XII, Lahore	1	251,432	0	251,432	20242
16.	Bhakkar	4	213,161	0	213,161	20289
17.	Zone VII, Lahore	9	4,198,332	0	4,198,332	20427
18.	Zone-VIII, Lahore	4	466,029	0	466,029	20432
Total		137	27,663,143	546,738	27,116,405	

[Annex-8]

**1.4.8 Loss of revenue due to non-realization of professional tax-
Rs. 13.262 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Sargodha	39	239,000	169,000	70,000	19156
2.	Chakwal	41	580,517	281,451	299,066	19272
3.	Hafizabad	68	131,000	68,500	62,500	19297
4.	ETO Non Tie-Up, Lahore	2500	1,273,800	0	1,273,800	19305
5.	ETO Tie-Up, Lahore	1284	592,650	0	592,650	19310
6.	Nankana Sahib	84	191,000	108,000	83,000	19392
7.	Nankana Sahib	19	12400	0	12,400	19398
8.	Rajanpur	67	120,100	35,000	85,100	19475
9.	Rajanpur	13	17000	0	17,000	19478
10.	Pakpattan	50	77,000	60,000	17,000	19511
11.	MB Din	346	1,158,660	0	1,158,660	19541
12.	MB Din	246	49000	14200	34,800	19546
13.	Chiniot	186	280,000	151,500	128,500	19568
14.	Narowal	32	17,600	14,600	3,000	19582
15.	Gujrat	228	2,136,680	178,000	1,958,080	19601

16.	Gujrat	245	182400	0	182,400	19609
17.	ETO Professional Tax	472	12,785,600	9,093,600	3,692,000	19704
18.	Multan-III	296	35000	17,000	18,000	19720
19.	Multan-II	119	800,600	247,000	553,600	19721
20.	ETO-II/MRA Gujranwala	215	144800	36,800	108,000	19739
21.	Nankana	37	274,000	231,000	43,000	19782
22.	Khanewal	83	235,000	127,500	107,500	19800
23.	Khanewal	106	26800	12,000	14,800	19803
24.	Sahiwal	57	378,000	22,000	356,000	19878
25.	Bahawalpur	103	282,500	195,500	87,000	19887
26.	Bahawalpur	48	9600	3,400	6,200	19895
27.	ETO-II, Faisalabad	287	1,849,000	1,670,000	179,000	19912
28.	Sialkot	119	301,000	194,000	107,000	19942
29.	ETO (Excise) Rawalpindi	120	786,000	650,000	136,000	19986
30.	ETO/MRA Rawalpindi	131	44100	20,500	23,600	19995
31.	Sargodha	153	736,500	325,000	411,500	19997
32.	Okara	37	335,000	297,000	38,000	20046
33.	Rahimyar Khan	106	159,100	140,100	19,000	20069
34.	Lodhran	26	47,800	42,000	5,800	20094
35.	Kasur	47	357,000	11,000	346,000	20122
36.	Kasur	25	5000	2,000	3,000	20125
37.	Mianwali	185	494,600	38,000	456,600	20182
38.	Jhang	34	144,000	89,000	55,000	20204
39.	DG Khan	49	87,000	52,000	35,000	20233
40.	Bhakkar	124	777,000	388,000	389,000	20286
41.	Bhakkar	43	255,000	203,000	52,000	20288
42.	Layyah	35	49,000	8,000	41,000	20342
Total		8505	28,457,807	15,195,651	13,261,556	

[Annex-9]

1.4.12 Loss of government revenue due to non-carrying forward of arrears of property tax-Rs. 7.802 million

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone-X, Lahore	23	120,477	0	120,477	19076
2.	Zone-VII, Lahore	11	200,366	59,438	140,928	19103
3.	Zone-XI, Lahore	15	168,969	24,036	144,933	19120
4.	Nankana Sahib	13	70,159	37,774	32,385	19395
5.	Chiniot	4	39,616	0	39,616	19570
6.	Zone-1, Lahore	10	141,323	0	141,323	19597
7.	Gujrat	21	233,831	58,006	175,825	19608
8.	Zone-IX, Lahore	12	192,204	63,048	129,156	19656
9.	Zone-X, Lahore	10	195,464	57,029	138,435	19689
10.	Multan-1	60	363,618	15,389	348,229	19717
11.	ETO-II/MRA, Gujranwala	17	378,767	40,839	337,928	19735
12.	Khanewal	6	36,378	25,914	10,464	19799
13.	Sahiwal	25	306,944	64,782	242,162	19876
14.	Bahawalpur	12	51,134	43,444	7,690	19891
15.	ETO, Property Tax, Rawalpindi	28	1,108,716	490,119	618,597	19978
16.	Okara	6	61,353	11,910	49,443	20045
17.	Rahimyar Khan	26	294,796	186,630	108,166	20067
18.	Lodhran	25	60,495	24,532	35,963	20093
19.	Mianwali	12	110,872	0	110,872	20184
20.	Zone-XI, Lahore	17	434,144	0	434,144	20213
21.	DG Khan	18	162,450	0	162,450	20231
22.	Zone-XII, Lahore	14	1,424,507	78,319	1,346,188	20241
23.	Zone XIII, Lahore	33	1,815,982	0	1,815,982	20301

24.	Zone XIV, Lahore	20	902,110	10,988	891,122	20350
25.	Jehlum	13	124,171	24,148	100,023	20416
26.	Zone VII, Lahore	8	135,382	15,917	119,465	20424
Total		459	9,134,228	1,332,262	7,801,966	

[Annex-10]

**1.4.15 Short-realization of property tax due to miscalculation-
Rs. 3.596 million**

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone-X, Lahore	7	395,317	35,091	360,226	19075
2.	Chakwal	16	509,081	497,783	11,298	19274
3.	Chakwal	15	300,628	40,824	259,804	19275
4.	M B Din	7	226,667	112,095	114,572	19542
5.	Chiniot	3	74,003	0	74,003	19569
6.	Gujrat	21	345,164	73,049	272,115	19607
7.	ETO-II/ MRA Gujranwala	14	140,118	0	140,118	19740
8.	ETO-II/ MRA Gujranwala	6	61,397	2,110	59,287	19741
9.	ETO, Property Tax, Rawalpindi	4	204,088	0	204,088	19979
10.	Lodhran	8	12,044	8,606	3,438	20095
11.	Zone-XI, Lahore	20	446,107	0	446,107	20215
12.	Zone XII, Lahore	13	249,772	0	249,772	20243
13.	Zone XII, Lahore	7	85,845	0	85,845	20248
14.	Zone XIII, Lahore	7	412,366	0	412,366	20302
15.	Zone XIII, Lahore	13	312,936	0	312,936	20303
16.	Zone XIV, Lahore	15	473,952	53,505	420,447	20351
17.	Zone- XIV, Lahore	15	184,380	24,394	159,986	20353
18.	Jehlum	4	33,662	23,878	9,785	20418
Total		195	4,467,527	871,335	3,596,193	

[Annex-11]

1.4.16 Non-realization of property tax due to incorrect effect of orders passed under section 9-(C) – Rs. 3.154 million

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone-VII, Lahore	23	158,737	22,633	136,104	19104
2.	Zone- XI, Lahore	12	51,306	22,454	28,852	19122
3.	Nankana Sahib	26	86,295	12,208	74,087	19394
4.	Rajanpur	5	227,651	0	227,651	19477
5.	Gujrat	5	53,865	22,890	30,975	19614
6.	Zone- V, Lahore	29	772,752	245,684	527,068	19647
7.	Zone-IX, Lahore	30	464,538	342,084	122,454	19654
8.	Zone-VI, Lahore	25	699,746	506,034	193,712	19679
9.	Zone-X, Lahore	15	385,009	85,838	299,171	19687
10.	ETO-II/MRA, Gujranwala	2	214,675	0	214,675	19736
11.	Bahawalpur	31	312,731	269,959	42,772	19886
12.	ETO-I, Faisalabad	89	746,591	238,547	508,047	19906
13.	ETO-II, Faisalabad	49	227,351	177,852	49,499	19914
14.	ETO, Property Tax, Rawalpindi	22	109,154	63,282	45,872	19982
15.	Rahimyar Khan	59	279,527	172,874	106,653	20068
16.	Lodhran	8	81,598	19,859	61,739	20092
17.	DG Khan	23	181,006	2,608	178,398	20230
18.	Zone XIII, Lahore	1	27,723	0	27,723	20309
19.	Layyah	11	35,695	9,651	26,044	20344
20.	Zone XIV, Lahore	5	440,603	188,453	252,150	20352
Total		470	5,556,553	2,402,910	3,153,646	

[Annex-12]

1.4.17 Non-realization of arrears of property tax from five marla houses - Rs. 2.118 million

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone-VII, Lahore	44	51,696	2,280	49,416	19105
2.	Zone- XI, Lahore	76	167,516	2,810	164,706	19121
3.	Nankana Sahib	26	18,073	0	18,073	19397
4.	Mandi Bahauddin	30	186,754	0	186,754	19535
5.	Chiniot	51	204,290	0	204,290	19562
6.	Zone-II, Lahore	74	72,287	15,226	57,061	19623
7.	Zone-VI, Lahore	29	59,284	14,344	44,940	19684
8.	Zone-X, Lahore	22	25,711	3,881	21,830	19691
9.	Multan-1	73	121,626	6,045	115,581	19714
10.	Khanewal	20	20,282	12,725	7,557	19796
11.	Attock	13	31,102	0	31,102	19867
12.	ETO-I, Faisalabad	60	140,152	107,755	32,397	19905
13.	ETO-II, Faisalabad	32	14,025	8,206	5,819	19920
14.	Zone-III, Lahore	64	97,871	6,450	91,421	19971
15.	ETO, Property Tax, Rawalpindi	99	1,506,194	525,210	980,984	19977
16.	Rahim yar Khan	29	82,769	71,081	11,688	20071
17.	Zone VII, Lahore	27	73,546	4,375	69,171	20426
18.	Zone VIII, Lahore	6	25,208	0	25,208	20431
Total		775	2,898,386	780,388	2,117,998	

[Annex-13]

1.4.19 Irregular exemption to five marla houses- Rs. 1.733 million

(Amount in Rupees)

Sr. No	ETO	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Zone-X, Lahore	4	22,451	0	22,451	19078
2.	Gujrat	24	130,582	22,852	107,730	19611
3.	Zone-VI, Lahore	10	72,637	50,662	21,975	19683
4.	ETO-II/MRA Gujranwala	22	203,353	7,892	195,461	19738
5.	Bahawalpur	11	18,575	5,461	13,114	19893
6.	ETO-II, Faisalabad	21	90344	39,507	50,837	19919
7.	Sialkot	22	47,712	0	47,712	19950
8.	Zone-III, Lahore	5	125,275	0	125,275	19970
9.	ETO, Property Tax, Rawalpindi	22	203,022	70,965	132,057	19981
10.	Lodhran	3	11,194	0	11,194	20096
11.	Zone-XI, Lahore	49	318,193	0	318,193	20214
12.	Zone-XI, Lahore	8	137,410	0	137,410	20217
13.	Zone XII, Lahore	28	244,266	13,590	230,676	20244
14.	Zone XII, Lahore	5	94,825	0	94,825	20247
15.	Zone XIII, Lahore	17	99,364	0	99,364	20306
16.	Zone XIII, Lahore	5	58,573	0	58,573	20308
17.	Zone XIV, Lahore	100	1,730,706	1,664,376	66,330	20347
Total		356	3,608,482	1,875,305	1,733,177	

[Annex-14]

2.4.2 Non/short-recovery of tawan of abiana - Rs. 101.616 million

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Cannt, Lahore	18	9,380,891	0	9,380,891	19113
2.	Model Town, Lahore	23	4,610,590	0	4,610,590	19161
3.	Kasur	10	612,349	211,187	401,160	19167
4.	Vehari	24	2,418,683	0	2,418,683	19179
5.	Jahanian	1	10,200	0	10,200	19222
6.	Dunyapur	48	14,024,949	314,068	13,710,881	19253
7.	Sharqpur	22	2,517,584	0	2,517,584	19329
8.	Sargodha	7	123,472	0	123,472	19458
9.	Alipur	37	28,712,652	0	28,712,652	19492
10.	Kallorkot	5	1,758,051	0	1,758,051	19502
11.	Saddar, Multan	51	17,143,385	0	17,143,385	19692
12.	Saddar, Gujranwala	19	1,706,892	57,060	1,649,832	19816
13.	Sheikhupura	12	2,228,327	0	2,228,327	19936
14.	Bahawalpur (Sadder)	14	9,427,607	0	9,427,607	19960
15.	Muzaffar Garh	6	7,124,931	0	7,124,931	20221
16.	Jhang	24	335,366	0	335,366	20266
17.	Shorkot	13	111,085	49,091	61,994	20324
Total		334	102,247,014	631,406	101,615,606	

[Annex-15]

2.4.3 Non/short-recovery of arrears of abiana - Rs. 76.457 million

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Model Town, Lahore	9	319,358	84,268	235,090	19162
2.	Model Town, Lahore	3	32,099	0	32,099	19163
3.	Kasur	8	601,775	96,465	505,290	19168
4.	Vehari	10	254,926	219,648	35,278	19182
5.	Jahanian	4	182,185	0	182,185	19220
6.	Dunyapur	25	758,392	631,850	126,542	19254
7.	Sharqpur	18	359,344	0	359,344	19331
8.	Taxlia	43	495,920	0	495,920	19401
9.	Arifwala	9	149,782	113,302	36,480	19439
10.	Sargodha	67	5,635,541	4,791,904	843,637	19454
11.	Alipur	6	443,718	307,472	136,246	19488
12.	Kallurkot	33	60,762,113	5,023,964	55,738,149	19500
13.	Jand	9	129,251	0	129,251	19522
14.	Pakpattan	15	192,196	181,660	10,536	19553
15.	Gujrat	1	29,032	0	29,032	19638
16.	Saddar, Multan	71	4,460,066	988,439	3,471,627	19693
17.	Saddar, Gujranwala	57	2,884,991	405,003	2,479,988	19815
18.	Khanewal	13	220,999	0	220,999	19843
19.	Sheikhupura	39	4,094,187	0	4,094,187	19935

20.	Bahawalpur (Sadder)	12	970,857	374,330	596,527	19961
21.	Ferozewala	41	1,497,009	0	1,497,009	20126
22.	Ferozewala	2	52,420	0	52,420	20134
23.	Rawalpindi	36	403,282	0	403,282	20157
24.	Muzafar Garh	27	2,373,384	0	2,373,384	20223
25.	Mianwali	11	1,719,629	0	1,719,629	20257
26.	Jhang	26	600,901	0	600,901	20265
27.	Shorkot	21	182,385	130,431	51,954	20323
	Total	616	89,805,742	13,348,736	76,456,986	

[Annex-16]

2.4.4(a) Non- realization of withholding tax on purchase/ transfer of immoveable property -Rs. 33.276 million

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Wahga Town, Lahore	39	3,753,638	0	3,753,638	19109
2.	Data Ganj Bukhash Lahore	36	4,051,195	0	4,051,195	19125
3.	Muridkey	17	3,525,172	2,787,974	737,198	19131
4.	Kasur	11	1,325,500	0	1,325,500	19147
5.	Sargodha	7	524,660	0	524,660	19199
6.	Choa Saidan Shah	1	100,000	50,000	50,000	19207
7.	Kallar Kahar	3	640,856	0	640,856	19234
8.	Dunyapur	1	160,000	0	160,000	19248
9.	Sharqpur	6	382,750	207,750	175,000	19282

10.	GulbergTown, Lahore	43	6,076,580	0	6,076,580	19285
11.	Samanabad Town, Lahore	19	1,493,342	0	1,493,342	19288
12.	Kamalia	6	267,550	0	267,550	19346
13.	Taxila	9	542,600	0	542,600	19405
14.	Alipur	2	1,160,000	540,000	620,000	19479
15.	Jand	3	210,000	140,000	70,000	19518
16.	Chiniot	2	76,365	0	76,365	19574
17.	Aziz Bhatti Town, Lahore	15	1,092,409	0	1,092,409	19587
18.	City, Multan	4	491,220	0	491,220	19615
19.	Cantt, Multan	5	2,079,365	1,947,365	132,000	19628
20.	Gulberg Town, Lahore	9	387,584	0	387,584	19726
21.	Bahawal Nagar	4	437,500	57,700	379,800	19744
22.	Chishtian	5	624,000	491,000	133,000	19837
23.	Attock	6	549,000	0	549,000	19853
24.	Sheikhupura	8	986,607	0	986,607	19930
25.	Sargodha	2	932,700	0	932,700	20009
26.	Sahiwal	5	265,167	0	265,167	20017
27.	Urban Sialkot	3	292,800	222,400	70,400	20027
28.	Saddar Bahawalpur	2	112,000	0	112,000	20034
29.	Saddar, Rawalpindi	3	433,000	335,000	98,000	20097
30.	City, Rawalpindi	7	488,412	287,712	200,700	20100
31.	Lodhran	5	683,700	211,500	472,200	20135
32.	Ferozewala	5	270,250	0	270,250	20145
33.	Khushab	74	2,919,858	556,060	2,363,798	20148
34.	Toba Tek Singh	8	622,000	494,000	128,000	20159

35.	Muzaffar Garh	4	326,000	0	326,000	20163
36.	Cantt, Rawalpindi	12	767,260	194,150	573,110	20192
37.	Murree	3	139,713	0	139,713	20237
38.	Mianwali	9	668,330	0	668,330	20253
39.	Jhang	15	1,026,850	547,250	479,600	20270
40.	Bhakhar	9	595,725	283,750	311,975	20284
41.	Chakwal	7	797,900	345,400	452,500	20379
42.	Jhelum	4	187,880	0	187,880	20393
43.	Ravi Town, Lahore	6	508,000	0	508,000	20401
Total		444	42,975,438	9,699,011	33,276,427	

[Annex-17]

2.4.4(b) Non- realization of withholding tax on purchase/ transfer of immoveable property -Rs. 32.448 million

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Vehari	10	752,690	423,190	329,500	19180
2.	Choa Saidan Shah	2	214,000	0	214,000	19204
3.	Jahanian	7	936,000	0	936,000	19218
4.	Kallar Kahar	17	1,390,826	398,000	992,826	19243
5.	Dunyapur	1	41,000	0	41,000	19258
6.	Toba Tek Singh	7	686,000	630,266	55,734	19261
7.	Kamalia	11	802,850	257,000	545,850	19349
8.	Taxila	4	259,600	0	259,600	19403
9.	Arifwala	24	3,348,493	678,256	2,670,237	19436

10.	Sargodha	13	823,041	0	823,041	19456
11.	Alipur	8	796,320	0	796,320	19487
12.	Kahuta	3	119,500	0	119,500	19495
13.	Kallurkot	28	2,356,690	343,500	2,013,190	19501
14.	Pakpattan	9	1,349,204	0	1,349,204	19550
15.	Chiniot	9	1,096,200	50,000	1,046,200	19576
16.	Gujrat	6	676,000	0	676,000	19635
17.	Bahawal Nagar	10	1,024,800	0	1,024,800	19774
18.	Saddar, Gujranwala	1	80,000	0	80,000	19819
19.	Khanewal	9	747,350	0	747,350	19847
20.	Chishtian	4	345,312	282,240	63,072	19849
21.	Sahiwal	2	254,000	0	254,000	20024
22.	Sialkot	9	1,405,000	0	1,405,000	20051
23.	Saddar, Faisalabad	1	465,500	0	465,500	20080
24.	Ferozewala	2	182,000	0	182,000	20131
25.	Rawalpindi	41	5,628,987	552,000	5,076,987	20153
26.	Muzafar Garh	29	3,053,965	0	3,053,965	20224
27.	Mianwali	24	2,454,288	0	2,454,288	20256
28.	Jhang	12	1,058,240	0	1,058,240	20264
29.	D.G. Khan	6	705,967	0	705,967	20296
30.	Shorkot	29	2,925,100	0	2,925,100	20321
31.	Chakwal	3	508,000	424,000	84,000	20376
Total		341	36,486,923	4,038,452	32,448,471	

[Annex-18]

2.4.4(c) Non- realization of withholding tax on purchase/ transfer of immoveable property -Rs. 7.129 million

(Amount in Rupees)

Sr. No	Assistant Director Land Record	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Mandi Bahudin	6	645,630	0	645,630	19585
2.	City, Multan	1	214,500	0	214,500	19593
3.	Gujrat	5	280,610	150,610	130,000	19632
4.	Chishtian	5	586,000	224,000	362,000	19806
5.	Attock	5	339,160	0	339,160	19852
6.	City, Bahawalpur	7	1,069,340	632,240	437,100	19880
7.	Sheikhupura	28	1,070,540	754,000	316,540	19922
8.	Sargodha	25	196,626	127,201	69,425	20007
9.	Saddar Rawalpindi	4	343,806	0	343,806	20030
10.	Okara	1	122,300	0	122,300	20103
11.	Ferozewala	3	871,250	0	871,250	20115
12.	Murree	1	192,000	0	192,000	20239
13.	D.G. Khan	3	259,700	0	259,700	20249
14.	Mianwali	3	137,400	0	137,400	20261
15.	Jhang	20	2,237,410	0	2,237,410	20275
16.	Shorkot	6	450,750	0	450,750	20332
Total		123	9,017,022	1,888,051	7,128,971	

[Annex-19]

2.4.5 Non-recovery of lease rent of state land allotted under temporary cultivation schemes-Rs. 48.441 million

(Amount in Rupees)

Sr. No	Assistant Commissioner (Colonies)	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1	Vehari	20	10,652,409	0	10,652,409	19210
2	Vehari	20	3,413,509	0	3,413,509	19211
3	Vehari	16	3,760,920	0	3,760,920	19212
4	Sialkot	3	633,028	0	633,028	19215
5	Lodhran	12	11,786,468	0	11,786,468	19249
6	Lodhran	14	2,443,096	0	2,443,096	19250
7	Lodhran	6	2,328,161	0	2,328,161	19251
8	Gujrat	10	380,797	0	380,797	19311
9	Gujrat	21	422,858	0	422,858	19312
10	Toba Tek Singh	25	3,045,979	0	3,045,979	19317
11	Toba Tek Singh	22	4,171,743	0	4,171,743	19318
12	Toba Tek Singh	20	472,259	0	472,259	19319
13	Toba Tek Singh	18	1,683,000	0	1,683,000	19320
14	Toba Tek Singh	11	826,334	0	826,334	19322
15	Jhelum	22	2,420,740	0	2,420,740	19327
Total		240	48,441,301	0	48,441,301	

[Annex -20]

**2.4.6 Non-recovery of agricultural income tax on income base-
Rs. 34.898 million**

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Vehari	135	3,348,430	0	3,348,430	19178
2.	Summundri	11	5,942,971	0	5,942,971	19235
3.	Dunyapur	36	2,771,125	0	2,771,125	19256
4.	Sharqpur	239	1,015,855	0	1,015,855	19330
5.	Taxila	19	791,050	0	791,050	19399
6.	Arifwala	44	476,249	0	476,249	19438
7.	Hazroo	11	694,250	0	694,250	19441
8.	Sargodha	154	1,958,210	0	1,958,210	19455
9.	Alipur	49	5,414,320	21,000	5,393,320	19486
10.	Kallurkot	58	1,424,830	924,264	500,566	19503
11.	Jand	23	32,000	0	32,000	19526
12.	Zafarwal	12	660,463	44,200	616,263	19533
13.	Saddar, Multan	35	3,355,641	0	3,355,641	19696
14.	Khanewal	93	1,151,491	22,950	1,128,541	19846
15.	Sahiwal	123	670,814	0	670,814	20023
16.	Saddar, Faisalabad	10	298,991	10,000	288,991	20083
17.	Muzaffar Garh	155	3,994,750	0	3,994,750	20222
18.	Jhang	12	719,939	0	719,939	20267

19.	D.G.Khan	30	1,146,002	0	1,146,002	20295
20.	Shorkot	10	91,660	38,413	53,247	20326
Total		1259	35,959,041	1,060,827	34,898,214	

[Annex-21]

2.4.7 Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land - Rs. 32.596 million

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Wahga Town, Lahore	7	132,105	0	132,105	19111
2.	Data Ganj Bukash Town, Lahore	3	1,413,566	0	1,413,566	19126
3.	Muridkey	9	6,033,799	0	6,033,799	19130
4.	Kasur	3	22,518	0	22,518	19150
5.	Sargodha	4	157,835	0	157,835	19201
6.	Kamalia	9	61,680	26,880	34,800	19347
7.	Taxila	6	344,376	0	344,376	19407
8.	Alipur	2	19,000	0	19,000	19482
9.	Jand	1	28,750	0	28,750	19521
10.	Zafarwal	4	23,400	16,000	7,400	19530
11.	Pakpattan	2	42,417	0	42,417	19548
12.	Aziz Bhatti Town, Lahore	13	878,272	0	878,272	19589
13.	City, Multan	10	49,188	0	49,188	19616
14.	Cantt, Multan	2	29,374	14,998	14,376	19631
15.	Gujrat	8	2,154,500	108,500	2,046,000	19639

16.	Bahawal Nagar	3	14,197	0	14,197	19746
17.	Attock	14	126,737	0	126,737	19854
18.	Sheikhupura	21	1,208,939	0	1,208,939	19929
19.	Sheikhupura	2	292,800	0	292,800	19932
20.	Bahawalpur (City)	11	93,060	68,500	24,560	19954
21.	Sargodha	26	1,209,633	0	1,209,633	20008
22.	Sargodha	5	169,487	0	169,487	20013
23.	Urban, Faisalabad (I & II)	16	1,304,918	0	1,304,918	20085
24.	Saddar, Rawalpindi	16	143,914	87,509	56,405	20098
25.	City, Rawalpindi	18	142,627	68,169	74,458	20102
26.	Lodhran	10	56,833	43,483	13,350	20138
27.	Ferozewala	1	73,700	0	73,700	20146
28.	Ferozewala	4	44,990	11,250	33,740	20147
29.	Muzaffar Garh	19	54,500	0	54,500	20165
30.	Cantt, Rawalpindi	13	129,572	24,265	105,307	20191
31.	Murree	5	36,847	0	36,847	20238
32.	Mianwali	47	3,767,979	0	3,767,979	20251
33.	Bhakhar	18	1,532,370	96,540	1,435,830	20282
34.	Chakwal	5	89,310	77,490	11,820	20380
35.	Layyah	114	6,671,550	0	6,671,550	20382
36.	Layyah	76	2,199,980	0	2,199,980	20383
37.	Layyah	86	1,964,010	0	1,964,010	20384
38.	Jhelum	6	166,009	0	166,009	20394
39.	Nishtar Town, Lahore	3	1,076,500	721,500	355,000	20397
Total		622	33,961,242	1,365,084	32,596,158	

[Annex -22]

2.4.8(a) Non/short recovery of capital value tax on transfer of urban immovable properties-Rs. 24.921 million

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Wahga Town, Lahore	12	170,700	0	170,700	19110
2.	Data Ganj Bukhash Town, Lahore	20	1,364,720	0	1,364,720	19127
3.	Kasur	7	407,000	0	407,000	19149
4.	Sargodha	2	24,420	0	24,420	19202
5.	Choa Saidan Shah	9	320,630	208,600	112,030	19206
6.	Gulberg Town, Lahore	8	260,900	0	260,900	19286
7.	Samnabad Town, Lahore	35	1,084,862	0	1,084,862	19289
8.	Kamalia	7	320,740	102,000	218,740	19345
9.	Taxila	2	340,700	0	340,700	19408
10.	Alipur	6	204,500	0	204,500	19480
11.	Kahuta	2	54,080	0	54,080	19498
12.	Jand	20	582,540	126,200	456,340	19516
13.	Zafarwal	3	35,800	31,200	4,600	19529
14.	Pakpattan	3	52,200	0	52,200	19549
15.	Aziz Bhatti Town, Lahore	133	1,950,657	0	1,950,657	19586
16.	City, Multan	23	476,300	0	476,300	19617
17.	Cantt, Multan	8	225,244	0	225,244	19630

18.	Shalimar Town, Lahore	14	218,990	63,010	155,980	19698
19.	Gulberg Town, Lahore	37	839,881	802,631	37,250	19725
20.	Gulberg Town, Lahore	10	173,490	0	173,490	19727
21.	Gulberg Town, Lahore	5	97,060	13,230	83,830	19728
22.	Bahawal Nagar	11	269,644	131,020	138,624	19745
23.	Chishtian	21	129,040	44,600	84,440	19838
24.	Khanewal	5	65,200	0	65,200	19841
25.	Attock	10	72,063	0	72,063	19855
26.	Sheikhupura	30	907,361	0	907,361	19931
27.	Bahawalpur	22	161,115	128,795	32,320	19953
28.	Sargodha	38	771,613	0	771,613	20010
29.	Sargodha	13	242,869	0	242,869	20012
30.	Sargodha	5	38,380	0	38,380	20016
31.	Sahiwal	4	153,934	0	153,934	20019
32.	Saddar Bahawalpur	21	173,080	159,880	13,200	20033
33.	Rural, Sialkot	2	39,000	15,000	24,000	20039
34.	City, Faisalabad	51	191,071	0	191,071	20075
35.	Urban Faisalabad	208	7,216,728	0	7,216,728	20086
36.	Saddar Rawalpindi	11	99,050	43,053	55,997	20099
37.	City, Rawalpindi	26	338,469	149,052	189,417	20101
38.	Lodhran	13	305,211	252,231	52,980	20137
39.	Ferozewala	31	275,460	218,300	57,160	20144
40.	Khushab	25	406,260	180,000	226,260	20149
41.	Khshab	5	207,223	201,923	5,300	20151
42.	Muzaffar Garh	25	390,200	0	390,200	20162

43.	Cantt Rawalpindi	29	1,238,135	424,300	813,835	20190
44.	Murree	15	587,623	0	587,623	20236
45.	Mianwali	72	1,050,702	0	1,050,702	20252
46.	Jhang	55	2,011,890	391,950	1,619,940	20269
47.	Bhakhar	33	626,706	131,420	495,286	20283
48.	Chakwal	10	471,500	318,400	153,100	20378
49.	Layyah	0	377,581	0	377,581	20386
50.	Jhelum	11	1,035,600	0	1,035,600	20392
Total		1168	29,058,122	4,136,795	24,921,327	

[Annex -23]

2.4.9(a) Loss due to non-payment of mutation fee on oral sale of rural land - Rs. 12.073 million

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Jahanian	2	291,000	0	291,000	19221
2.	Dunyapur	100	1,194,550	448,360	746,190	19244
3.	Kallar Kahar	144	43,200	13,200	30,000	19246
4.	Sharqpur	15	99,326	9,367	89,959	19332
5.	Shahkot	5	40,500	1,500	39,000	19360
6.	Taxila	4	215,100	0	215,100	19404
7.	Sargodha	29	304,630	0	304,630	19457
8.	Alipur	3	1,434,410	0	1,434,410	19491
9.	Kallurkot	16	296,760	6,252	290,508	19505

10.	Jand	33	67,620	0	67,620	19524
11.	Pakpattan	6	123,838	82,500	41,338	19552
12.	Gujrat	14	179,700	0	179,700	19636
13.	Bahawal Nagar		242,458	0	242,458	19775
14.	Chishtian	22	79,428	0	79,428	19851
15.	Bahawalpur	14	94,997	0	94,997	19963
16.	Ferozewala	27	708,559	0	708,559	20127
17.	Rawalpindi	12	942,670	227,550	715,120	20155
18.	Muzaffar Garh	158	1,580,291	0	1,580,291	20225
19.	Mianwali	2	283,400	0	283,400	20258
20.	D.G. Khan	79	635,625	0	635,625	20297
21.	Shorkot	64	812,640	0	812,640	20322
22.	Muzaffar Garh	109	3,165,810	0	3,165,810	20335
23.	Chakwal	34	286,392	260,712	25,680	20434
Total		521	13,122,904	1,049,441	12,073,463	

[Annex -24]

2.4.9(b) Loss due to non-payment of mutation fee on oral sale of rural land - Rs. 14.787 million

(Amount in Rupees)

Sr. No	Assistant Director Land Record	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1	Mandi Bahudin	21	651,786	0	651,786	19290
2	Sheikhupura	37	599,556	0	599,556	19925
3	Saddar Rawalpindi	9	115,179	0	115,179	20032

4	Okara	2	207,187	0	207,187	20107
5	Ferozewala	2	28,200	21,000	7,200	20117
6	Mianwali	4	28,263	0	28,263	20263
7	Jhang	2	11,940,313	0	11,940,313	20278
9	Shorkot	15	74,700	0	74,700	20333
10	City, Lahore	1	1,163,250	0	1,163,250	20395
Total		93	14,808,434	21,000	14,787,434	

[Annex-25]

2.4.11(a) Non assessment of withholding tax on registration of urban land by splitting the property into two or more deeds- Rs. 4.199 million

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Choa Saidan Shah	2	50,000	0	50,000	19208
2.	Taxila	5	456,126	0	456,126	19406
3.	Hazroo	5	383,500	0	383,500	19444
4.	Alipur	8	192,000	0	192,000	19481
5.	Jand	3	211,600	0	211,600	19517
6.	Gujrat	4	374,000	304,000	70,000	19641
7.	Urban I & II, Gujranwala	7	644,904	505,540	139,364	19810
8.	Rural Gujranwala	8	1,021,490	479,000	542,490	19824
9.	Sahiwal	3	289,400	0	289,400	20020
10.	Saddar, Faisalabad	7	738,790	0	738,790	20079

11.	Okara	2	175,000	100,000	75,000	20109
12.	Ferozewala	5	468,740	394,320	74,420	20143
13.	Kasur	14	1,553,340	1,236,400	316,940	20178
14.	Layyah	1	78,000	0	78,000	20389
15.	Nishtar Town, Lahore	6	784,000	202,000	582,000	20398
Total		80	7,420,890	3,221,260	4,199,630	

[Annex-26]

2.4.11(b) Non assessment of withholding tax on registration of urban land by splitting the property into two or more deeds- Rs. 7.880 million

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Summundri	6	264,000	29,000	235,000	19236
2.	Taxila	4	267,250	0	267,250	19402
3.	Arifwala	16	775,928	0	775,928	19437
4.	Kahuta	4	427,050	0	427,050	19493
5.	Pakpattan	5	349,500	107,500	242,000	19551
6.	Gujrat	17	1,657,100	0	1,657,100	19634
7.	Saddar, Gujranwala	8	786,740	0	786,740	19817
8.	Khanewal	1	100,000	0	100,000	19848
9.	Sahiwal	2	206,000	0	206,000	20025
10.	Sialkot	25	2,275,800	0	2,275,800	20050
11.	Saddar, Faisalabad	2	230,000	0	230,000	20081

12.	Okara	1	96,000	0	96,000	20113
13.	Ferozewala	5	581,207	0	581,207	20128
Total		96	8,016,575	136,500	7,880,075	

[Annex -27]

**2.4.13 Non-recovery of agricultural income tax (on land base)-
Rs. 8.246 million**

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	DP No
1.	Kasur	26	164,650	0	164,650	19169
2.	Jahanian	49	503,936	0	503,936	19219
3.	Dunyapur	80	480,125	186,500	293,625	19255
4.	Arifwala	29	99,238	7,087	92,151	19440
5.	Gujrat	12	32,854	0	32,854	19637
6.	Saddar, Multan	171	1,530,700	160,600	1,370,100	19695
7.	Saddar, Gujranwala	45	245,735	114,850	130,885	19818
8.	Khanewal	120	484,600	41,650	442,950	19845
9.	Chishtian	34	229,550	153,250	76,300	19850
10.	Bahwalpur	51	397,810	132,513	265,297	19962
11.	Sahiwal	123	467,831	0	467,831	20022
12.	Sialkot	79	620,418	0	620,418	20052
13.	Saddar, Faisalabad	32	145,461	78,217	67,244	20082
14.	Okara	100	3,208,649	0	3,208,649	20111

15.	Ferozewala	107	451,698	0	451,698	20129
16.	Mianwali	23	57,750	0	57,750	20260
Total		1081	9,121,005	874,667	8,246,338	

[Annex-28]

2.4.15(a) Loss due to non/short recovery of withholding tax from seller on transfer of urban immovable properties-Rs. 3.779 million

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Muridkey	13	275,550	197,675	77,877	19132
2.	Kasur	45	477,700	0	477,700	19148
3.	Sargodha	17	366,525	0	366,525	19200
4.	GulbergTown, Lahore	1	45,000	0	45,000	19287
5.	Kamalia	9	44,650	0	44,650	19348
6.	Kahuta	16	43,075	0	43,075	19499
7.	Kallurkot	8	15,685	10,685	5,000	19515
8.	Jand	23	115,175	15,400	99,775	19520
9.	Zafarwal	4	62,500	52,500	10,000	19528
10.	Aziz Bhatti Town, Lahore	13	128,950	0	128,950	19590
11.	City, Multan	13	150,470	0	150,470	19618
12.	Cantt, Multan	18	122,200	74,750	47,450	19629
13.	Khanewal	2	12,100	0	12,100	19842
14.	Sheikhupura	15	132,800	0	132,800	19933

15.	Sargodha	7	142,665	0	142,665	20015
16.	Urban, Sialkot	4	216,000	56,000	160,000	20029
17.	Ferozewala	46	1,328,199	6,350	1,321,849	20142
18.	Khushab	4	19,950	0	19,950	20152
19.	Muzaffar Garh	13	81,458	0	81,458	20164
20.	Mianwali	10	271,040	0	271,040	20254
21.	Bhakhar	30	183,810	149,050	34,760	20285
22.	Chakwal	16	158,800	58,000	100,800	20381
23.	Ravi Town, Lahore	3	15,750	10,750	5,000	20404
Total		330	4,410,052	631,160	3,778,894	

[Annex-29]

2.4.15(b) Loss due to non/short recovery of withholding tax from seller on transfer of urban immovable properties-Rs. 2.118 million

(Amount in Rupees)

Sr. No	Tehsildar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Kasur	26	672,175	541,775	130,400	19166
2.	Kallar Kahar	1	50,000	0	50,000	19245
3.	Sharqpur	6	36,000	2,000	34,000	19334
4.	Shahkot	13	50,785	0	50,785	19359
5.	Sargodha	16	98,960	0	98,960	19459
6.	Kahuta	48	154,875	0	154,875	19494
7.	Kallurkot	53	331,138	56,000	275,138	19504

8.	Jand	23	32,350	0	32,350	19525
9.	Saddar, Gujranwala	2	24,000	0	24,000	19821
10.	Sialkot	8	91,000	0	91,000	20053
11.	Ferozewala	18	290,786	0	290,786	20130
12.	Rawalpindi	8	576,512	0	576,512	20156
13.	Muzaffar Garh	76	217,087	0	217,087	20227
14.	D. G. Khan	43	92,600	0	92,600	20298
Total		341	2,718,268	599,775	2,118,493	

[Annex-30]

**2.4.17 Short-realization of stamp duty on conveyance deeds-
Rs 1.454 million**

(Amount in Rupees)

Sr. No	Sub Registrar	No of Cases	Amount Pointed Out	Amount Verified	Balance	PDP No
1.	Data Bux Town, LHR	10	80,312	0	80,312	19128
2.	Vehari	1	127,650	0	127,650	19176
3.	Sargodha	1	16,505	0	16,505	19203
4.	Bahawal Nagar	4	12,255	8,475	3,780	19747
5.	Sargodha	17	328,362	0	328,362	20011
6.	Sargodha	15	147,144	0	147,144	20014
7.	Sahiwal	6	233,790	0	233,790	20018
8.	Khushab	9	211,556	202,350	9,206	20150
9.	Mianwali	3	50,000	0	50,000	20255
10.	Jhang	14	39,120	20,500	18,620	20271

11.	Jhang	8	23,770	6,220	17,550	20272
12.	Shorkot	2	281,750	750	281,000	20327
13.	Shorkot	3	144,050	4,050	140,000	20328
Total		93	1,696,264	242,345	1,453,919	

[Annex-31]

4.4.1 Non-realization of government revenue due to non surrender/renewal of expired route permits-Rs. 1.10 million

(Amount in Rupees)

Sr No	Secretary PTA/DRTA	No of cases	Amount pointed out	Amount Verified	Balance	PDP No.
1.	Sheikhupura	55	228050	0	228050	19241
2.	T.T.Singh	28	66800	0	66800	19269
3.	M.B.Din	09	34600	0	34600	19291
4.	Gujrat	16	59850	0	59850	19316
5.	Jhelum	50	204900	0	204900	19324
6.	Sargodha	54	242900	0	242900	19383
7.	Narrowal	34	106400	0	106400	19531
8.	Pakpattan	18	50500	0	50500	19560
9.	Kasur	29	106250	0	106250	19173
Total		293	1100250	0	1100250	

[Annex-32]

**4.4.2 Non-realization of renewal fee from owners of bus stands-
Rs. 0.861 million**

(Amount in Rupees)

Sr No	Secretary DRTA	No of cases	Amount pointed out	Amount Verified	Balance	PDP No.
1.	Mandi Bahaudin	06	36000	0	36000	19292
2.	Gujrat	04	120000	0	120000	19315
3.	Jhelum	08	253000	0	253000	19323
4.	Sargodha	02	70000	0	70000	19384
5.	Narrowal	05	50000	0	50000	19532
6.	Pakpattan	13	156000	0	156000	19559
7.	Kasur	11	88000	35000	53000	20175
8.	Kasur	08	123000	0	123000	19174
Total		57	896000	35000	861000	