



**AUDIT REPORT
ON
THE ACCOUNTS OF
REVENUE RECEIPTS OF
GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2017-18**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AWB	Area Water Boards
ADLR	Assistant Director Land Records
CCA	Cultureable Command Area
CVT	Capital Value Tax
DAC	Departmental Accounts Committee
DCO	Divisional Canal Officer
DG	Director General
DP	Draft Para
DRTA	District Regional Transport Authority
GARV	Gross Annual Rental Value
ITP	Income Tax Payee
MFDAC	Memorandum for Departmental Accounts Committee
MRA	Motor Registration Authority
PAO	Principal Accounting Officer
PDP	Proposed Draft Para
PFR	Punjab Financial Rules
PIDA	Punjab Irrigation and Drainage Authority
PRAL	Pakistan Revenue Automation Ltd.
PT-8	Property Tax-8
RF	Registration Fee
UCC	Upper Chenab Canal

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 2016-17 and receipts of some formations for previous years. The Directorate General of Audit Punjab conducted audit during July to November 2017 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.



(Javaid Jehangir)

Auditor General of Pakistan

Dated:20th Feb. 2018

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 2016-17, these Departments collected revenue receipts of Rs. 154.855 billion which was 6.61 percent less than the budgeted targets of Rs. 165.813 billion.

This Audit Report presents mainly, audit results of receipts of Government of the Punjab for the Financial Year 2016-17 and receipts of some formations from 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 2016-17, auditable receipts in the ambit of Directorate General Audit Punjab were Rs. 166 billion, covering seven PAOs and 743 formations. Out of this, an amount to the tune of Rs. 143.416 billion in respect of 302 formations was audited on test check basis.

b. Recoveries at the instance of audit

Recovery of Rs. 56,734.767 million was pointed out by audit. Recovery effected from January to December 2017 was Rs 144.84 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

- Embezzlement of collected amount of taxes – Rs.15.493 million.¹
- Non-production of auditable record in two para.²
- Blockage of government revenue due to stay orders in two paras - Rs. 29,334.415 million.³
- Non realization of Punjab sales tax on services in four paras - Rs. 25,826.268 million⁴
- Non realization of excise duty from distilleries in one para - Rs. 308.950 million.⁵
- Non/short realization of property tax in fifteen paras - Rs. 259.119 million⁶
- Non-realization of luxury house tax in one para - Rs. 134.709 million⁷
- Non/short realization of *tawan/abiana* in three paras– Rs. 101.159 million⁸
- Non-realization of motor vehicle tax in two paras - Rs. 32.948 million.⁹
- Non-realization of sugarcane (Development) cess and penalty in one para - Rs. 26.578 million.¹⁰

1. Para 1.4.1,

¹. Para 2.4.1, 4.4.1

3. Para 1.4.5, 6.4.1

4. Para 6.4.2, 6.4.3, 6.4.4, 6.4.5

5. Para 1.4.2

6. Para 1.4.4, 1.4.6, 1.4.7, 1.4.8, 1.4.9, 1.4.12, 1.4.13, 1.4.15, 1.4.16, 1.4.17,1.4.18, 1.4.19,1.4.21, 1.4.22 1.4.24,

7. Para 1.4.3

6. Para 2.4.4, 2.4.10, 2.4.21

9. Para 1.4.10, 1.4.11

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.
- Persistent efforts should be made for strengthening the recovery mechanism of sale tax on services for reducing the gap between actual collection and targets given by government.
- 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	165,825
2	Total Formations in Audit Jurisdiction	743	165,825
3	Total Entities Audited	06	154,855
4	Total Formations Audited	302	143,416
5	Audit & Inspection Reports	302	143,416
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports	Nil	Nil

* Receipts figures Sr. No. 1 to 3 for the financial year 2016-17 only.

Table 2: Audit Observations classified by Categories

(Rs in millions)

Sr. No	Description	Monetary value of audit observations
1	Embezzlement of collected amount of taxes	15.493
2	Non-recovery of government revenue on expiry of stay orders	29,334.415
3	Non recovery of Punjab sales tax on services	25,826.268
4	Non realization of excise duty from distilleries	308.950
5	Non realization of withholding tax from purchaser & seller	264.376
6	Non/short recovery of property tax	259.119
7	Non/short recovery of stamp duty, registration, TMA fee & capital value Tax	171.221
8	Non/short realization of mutation fee	141.108
9	Non realization of luxury house tax	134.709
10	Non/short recovery of <i>abiana/tawan</i>	101.159
11	Non/short recovery of motor vehicle tax	32.948
12	Non-recovery of water charges	31.384
13	Non/short realization of payment of sugarcane (dev.) cess.	26.578

Sr. No	Description	Monetary value of audit observations
14	Non/short realization of agriculture income tax	23.985
15	Non-realization of renewal fee on account of route permits, bus stands	1.720
16	Misc	61.334

Table 3: Outcome Statistics

(Rs in millions)

Sr. No	Description	Total Receipts Current Year	Total Receipts Last Year
1	Outlays Audited	143,415.860	98,215.86
2	Monetary value of audit observations	56,734.767	6,972.743
3	Recoveries pointed out at the instance of Audit	734.547	417.063
4	Recoveries Accepted/ Established at the instance of Audit	734.547	417.063
5	Recoveries Realized at the instance of Audit	144.84	141.35

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	55,998.203
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	15.493
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.	11.761
4	Recoveries and non/short realization of public money pointed out by Audit	664.469
5	Non production of record	17 cases
6	Others, including cases of accidents, negligence etc.	44.840

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)	611,876.64	143,415.86	755,292.50	290,982.62
2	Expenditure on audit	-	-	290.84	253.07
3	Recoveries realized at the instance of Audit	343.80	144.84	488.64	621.93
4	Cost benefit ratio			1:1.68	1:2.45

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

CHAPTER 1

EXCISE AND TAXATION DEPARTMENT

1.1 Introduction`

The Excise & Taxation Department was established as an independent entity in 1974 after its separation from Board of Revenue. This Department provides services for collection of various taxes and duties and suggests ways and means for additional resource mobilization in the Province. Building up of taxpayer's confidence, creation of taxpaying culture and providing facilities to the general public in payment of taxes are the top most priorities. The Excise & Taxation Department consists of 61 auditable locations/ formations.

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

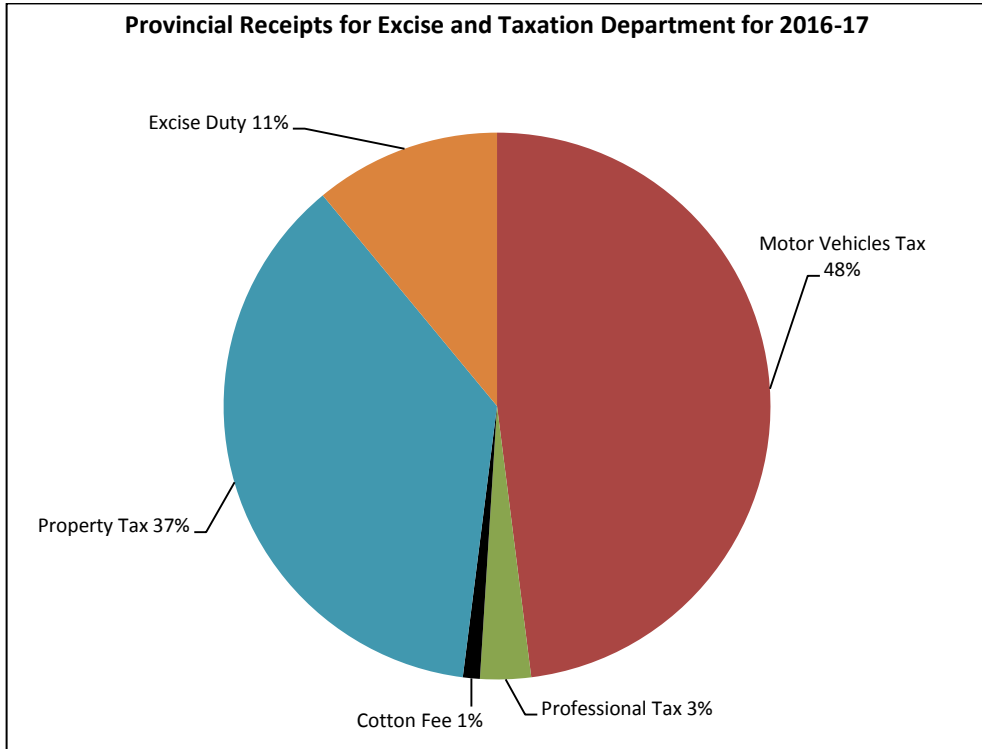
1. Cotton Fee
2. Motor Vehicles Tax
3. Entertainment Duty
4. Professional Tax
5. Property Tax
6. Luxury House Tax
7. Excise Duty (Duty on manufacturing, import, export of liquor, vend fee on retail sale of liquor and fees on grant and renewal of licenses/permits for liquor).
8. Farm House Tax

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 2016-17, the Excise and Taxation Department collected an amount of Rs. 25.260 billion (in major heads) against the revised estimates of Rs. 26.206 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 2016-17, the major portion of Rs. 12.251 billion (48%) and Rs.9.325 billion (37%) 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 2016-17 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 2016-17							
S #	Category	Head of Account	Budgeted Estimates 2016-17	Revised Estimates 2016-17	Actual receipts as per Financial Statement 2016-17	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	12,724	12,431	12,251	(180)	(1.45)
2	Urban Immoveable P. Tax	B01301 B01303 B01304	12,345	9,952	9,325	(627)	(6.30)
3	Professional Tax	B01601 B01603	810	720	678	(42.000)	(5.83)
4	Cotton fee	B03055	575	303	301	(2)	(0.66)
5	Provincial Excise Duty	B02601,B 02602, B02603, B02604, B02611, B02612, B02613,B 02621,B0	2,920	2,800	2,705	(95.000)	(3.39)

		2622, B02623, B02625 & B02628					
Total			29,374	26,206	25,260	(946)	(3.6)

These figures highlight that the actual receipts were 3.61 percent below than the revised estimates. The variation between the originally budgeted receipts (Rs. 29.374 billion) and actual receipts collected (Rs. 25.260 billion) was of Rs. 4.114 billion which was 14 percent of original budget estimates. The receipt targets during the year were reduced from Rs. 29.374 billion to Rs. 26.206 billion, showing a decrease of 10.79 percent of original budget estimate. Thus, the receipt targets of the department were reduced during the financial year which shows deficiency in fiscal planning. This issue needs to be looked into by the provincial tax/duties collecting agencies.

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

Comparison of receipts, disclosed no major changes during 2015-16 and 2016-17. The comparison of both years is depicted in the table below:

(Rs. in million)

Year	Budgeted Estimates	Revised Estimates	Actual receipts as per Financial Statement
2015-16	24,850	23,189	22,500
2016-17	29,374	26,206	25,260

The above figures show that actual receipts in 2016-17 were more than the previous year i.e. 2015-16. However, the revised estimates

in 2015-16 were only 6.68 percent less than original estimates whereas in 2016-17 revised estimates were 10.79 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	2009-2010	20	14	6	70
18	2010-2011	18	10	8	56
19	2011-2012	16	12	4	75
20	2012-2013	23	16	7	70
21	2013-2014	16	10	4	62
Total		354	146	206	41

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, 2012-13 & 2013-14 is satisfactory. However, the compliance for the years 1992-93, 1997-98, 2000-01 and 2003-04 is comparatively low.

1.4 AUDIT PARAS

1.4.1 Embezzlement of collected amount of taxes – Rs.15.493 million

According to rule 2.33 of The Punjab Financial Rules (PFR) Vol-1, every Government servant should realize fully and clearly that he will be held 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. Further Rule 4.1 state that the departmental controlling officers should accordingly see that all sums due to Government are regularly received and checked against demands, and that they are paid into the treasury.

During examination of record of Excise & Taxation Officer, Bahawalpur for the year 2016-17 it came into notice that as per Order of Inquiry issued by the Director-General, E&T Punjab, Lahore vide No.3-248/E(E&T)-1 dated 19th September, 2016 an embezzlement of Rs. 15,492,678 had been detected in Motor Registration Branch, Bahawalpur during the period from 1st July 2013 to 12th July 2014. The MTC/Data Entry Operators collected all the taxes in cash from the owner of the vehicles as per laid down procedure. The collected amount of taxes was required to be deposited into Government Treasury on daily basis but it was not done properly as all the collected amount of taxes by three officials was either not deposited or deposited less than the actual collected amount. This resulted in embazlement amounting to Rs 15.493 million on account of lifetime token tax, registration fee, other misc fee, income tax and withholding tax.

The matter was reported to the respective formation as well as to the Principal Accounting Officer in August 2017, it was replied that the competent authority is taking appropriate remedial steps, however embezzlement is being established as inquiry is under process with Inquiry Officer. Corrective steps would be taken on due course of time.

Audit recommends that department should expedite the inquiry proceedings and take appropriate remedial and positive measures besides recovering the embezzled amount.

[PDPs No. 21377]

1.4.2 Non realization of excise duty from distilleries – Rs. 308.950 million

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

During audit of the Excise & Taxation Department for the period 2016-17, it was noticed that Excise & Taxation Officers did not realize excise duty from five distilleries on account of production of spirit in contravention to the above provision of the act.

(Amount in Rupees)

S #	ETO	PDP	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Muzaffar Garh	20490	1	112,190,406	0	112,190,406
2	Chiniot	20673	1	61,216,772	0	61,216,772
3	Sargodah	21405	2	55,520,564	0	55,520,564
4	Muzaffar Garh	21425	1	80,022,310	0	80,022,310
Total			5	308,950,052	0	308,950,052

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. 308,950,052.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2017. The department replied that the case is subjudice.

DAC, in its meetings held in September 2017 and January 2018, 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.

1.4.3 Non-realization of luxury house tax – Rs. 134.709 million

According to Punjab Finance Act, 2014, the Government of the Punjab has levied luxury house tax w.e.f 01.07.2014 one 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 204 cases during 2016-17.

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.170,064,802.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, reduced the para to Rs. 134,709,057 after verification of recovery/settlement of

Rs. 35,355,745. 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]

1.4.4 Non/short realization of arrears of property tax- Rs. 88.975 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 amounting to Rs. 200,987,114 against 10863 cases till 30.06.2017.

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

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in September 2017 and January 2018, reduced the para to Rs. 88,975,527 after verification of recovery/settlement of Rs. 112,011,587. 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 along with late payment surcharge at the earliest.

[PDPs in Annex-3]

1.4.5 Non-realization of property tax despite expiry of stay orders- Rs. 72.415 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 2016-17, it was noticed that the management did not initiate recovery proceedings in 43 cases where stay orders had expired.

Audit was of the view that laxity on part of management resulted in non-recovery of property tax to the tune of Rs. 72,449,484.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, reduced the para to Rs. 72,415,484 after verification of recovery/settlement of Rs. 34,000. The Committee directed the department to recover the balance amount at the earliest.

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

[PDPs in Annex-4]

1.4.6 Non-recovery of property tax from state owned organizations-Rs. 58.733 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 2016-17, 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 255 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. 64,749,241.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, reduced the para to Rs. 58,732,773 after verification of recovery/settlement of Rs. 6,016,468. 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]

1.4.7 Non-realization of property tax due to inadmissible exemptions-Rs. 32.254 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.

a) 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. 39,586,962 up to 2016-17(Annex-6).

b) During audit of Excise & Taxation Department, it was observed that Excise & Taxation Officers had allowed wrong exemption, in 82 cases, by mis-feeding the type of property i.e. regular property unit as religious property.

Audit was of the view that the wrong exemptions by management resulted in non-realization of government revenue to the tune of Rs. 4,992,485 up to 2016-17 as detail below:

(Amount in Rupees)

S #	ETO	PDP	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Zone XII Lahore	21269	14	47,911	2,142	45,769
2	Zone II Lahore	21350	8	480,570	0	480,570
3	Zone III Lahore	21481	2	35,252	0	35,252
4	Gujranwal-II	21603	7	224,139	136,481	87,658
5	Zone XIII LHR	21811	11	245,683	146,652	99,031
6	Zone VI Lahore	21889	2	1,435,405	15,000	1,420,405
7	Rawalpindi-I	21372	5	452,677	118,029	334,648
8	ETO-I Gujranwala	21690	11	362,253	175,176	187,077
9	Zone IV Lahore	21832	22	1,708,595	239,788	1,468,807
Total			82	4,992,485	833,268	4,159,217

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 January 2018, reduced the para to Rs. 32,254,181 after verification of recovery/settlement of Rs. 1,2325,266. 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-6]

1.4.8 Non-realization of property tax due to incorrect effect of orders passed under section 9-(C) – Rs. 24.864 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.

a) During audit of Excise & Taxation Department, it was noticed that in violation of above provision of law, Excise & Taxation Officers had not given effect of orders passed by the assessing authority in 253 cases.

Audit was of the view that the above action of management resulted in non-realization of government revenue to the tune of Rs 31,242,248 (Annex-7).

b) During audit of Excise & Taxation Department, it was noticed that in violation of above provision of law, Excise & Taxation Officers had given incorrect/less effect of orders passed by the assessing authority in 616 cases.

Audit was of the view that the above action of management resulted in non-realization of government revenue to the tune of Rs 6,180,124 (Annex-8).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, reduced the para to Rs. 24,863,936 after verification of recovery/settlement of Rs. 12,558,436. 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-7 & 8]

1.4.9 Non-realization of 15 per cent provincial government share of property tax - Rs. 19.819 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 2016-17, it was noticed that Provincial Government's share of house tax from following Cantonment Boards was not realized.

(Amount in Rupees)

S #	ETO	PDP	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Entt & Luxury House Tax Lahore	21248	2	16,380,000	0	16,380,000
2	Rawalpindi	21485	9	112,368,000	108,929,400	3,438,600
Total			11	128,748,000	108,929,400	19,818,600

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. 128,748,000.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, reduced the para to Rs. 19,818,600 after verification of recovery/settlement of Rs. 108,929,400. 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.

1.4.10 Non-realization of income tax on commercial vehicles - Rs. 17.983 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 3953 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.37,898,626 up to 2016-17.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in September 2017 and January 2018, reduced the para to Rs. 17,983,394 after verification of

recovery/settlement of amount to the tune of Rs. 19,915,232 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-9]

1.4.11 Non-realization of token tax from motor vehicle owners- Rs. 14.964 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 2016-17, it was noticed that Motor Registration Authorities did not recover token tax in 3969 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. 18,689,673.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in September 2017 and January 2018, reduced the para to Rs. 14,964,158 after verification of recovery/settlement of amount to the tune of Rs. 3,725,515 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-10]

1.4.12 Non/short realization of property tax on vacant plots- Rs. 10.640 million

According to Section 2 of the Punjab Urban Immovable Property Tax Act, 1958, as Amended through Section 3 of the Punjab Finance Act 2016, there shall be charged and levied property tax on vacant plots from Ist August 2016 onward. Section 16 of The Punjab Urban Immoveable Property Tax Act, 1958 read with Rule 19 of The Punjab Urban Immoveable Property Tax Rules, 1958, requires the assessing authority to recover property Tax as arrears of Land Revenue.

During audit of Excise & Taxation Department, it was noticed that Excise & Taxation Officers did not recover the property tax on vacant plots in 1964 cases till 30.06.2017.

Audit was of the view that ineffective recovery mechanism and weak management controls resulted in non/short recovery of arrears of property tax on vacant plots to the tune of Rs. 19,164,663.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, reduced the para to Rs. 10,639,683 after verification of recovery/settlement of Rs. 8,524,980. 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 on vacant plots along with late payment surcharge at the earliest.

[PDPs in Annex-11]

1.4.13 Loss of government revenue due to non-carrying forward of arrears of property tax-Rs. 6.195 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 2016-17, it was noticed that Excise & Taxation Officers did not carry forward the amount of property tax from previous years in 444 cases.

Audit was of the view that negligence on part of management resulted in loss of government revenue to the tune of Rs. 7,841,272.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in September 2017 and January 2018, reduced the para to Rs. 6,194,661 after verification of recovery/settlement of amount to the tune of Rs. 1,646,611 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-12]

1.4.14 Loss of revenue due to non-realization of professional tax-Rs. 4.728 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 2016-17, it was noticed that Excise & Taxation Officers did not recover professional tax in 1943 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. 23,200,100.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in September 2017 and January 2018, reduced the para to Rs. 4,727,800 after verification of recovery/settlement of amount to the tune of Rs. 18,472,300 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-13]

1.4.15 Irregular/excess exemptions granted to widows for property tax - Rs. 4.169 million

Section 4(g) of the Urban Immoveable Property Tax Act, 1958 states that the buildings and lands, the annual rental value of which does not exceed rupees 243000, belonging to a widow, a disabled person or a minor orphan are exempt from payment of property tax.

a) During audit of the Excise & Taxation Department for the period 2016-17, it was noticed that Excise & Taxation Officers allowed exemptions to widows in 243 cases without obtaining requisite documents in the absence which Audit was not in a position to authenticate the exemption.

Audit was of the view that the above action of the management resulted in short realization of property tax amounting to Rs. 5,180,193 (Annex-14).

b) During audit of the Excise & Taxation Department for the period 2016-17, it was noticed that Excise & Taxation Officers allowed excess exemptions to widows than prescribed limit in 85 cases.

Audit was of the view that inaction on part of Excise & Taxation Department resulted in non-recovery of property tax amounting to Rs. 3,143,786.

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone XII Lahore	21272	7	77,324	16,081	61,243
2.	Zone I Lahore	21291	6	135,904	113,513	22,391
3.	Zone II Lahore	21356	12	165,074	131,187	33,887
4.	Rawalpindi-I	21365	24	1,261,705	525,012	736,692
5.	Zone III, Lahroe	21476	6	41,946	24,312	17,634
6.	ETO-II Rawalpindi	21492	5	121,497	16,926	104,571
7.	Zone IV Lahore	21827	8	152,527	100,329	52,198
8.	Zone VI Lahore	21891	17	1,187,809	946,091	241,718
Total			85	3,143,786	1,873,451	1,270,334

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, reduced the para to Rs. 4,168,713 after verification of recovery/settlement of Rs. 4,155,265. The Committee directed the department to recover the balance amount at the earliest.

Audit requires taking effective steps for the recovery of government revenue and streamlining the procedure of granting exemptions.

[PDPs in Annex- 14]

1.4.16 Irregular exemption to five marla houses- Rs. 3.862 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 2016-17, it was noticed that the exemptions from the payment of property tax were granted to 663 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. 5,160,993.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017.

DAC, in its meetings held in January 2018, reduced the para to Rs. 3,862,114 after verification of recovery/settlement of Rs. 1,298,879. 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-15]

1.4.17 Short assessment of property tax -Rs. 2.603 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 117 property units during the period 2016-17.

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. 3,971,692.

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Pak Pattan	20861	32	672,817	0	672,817
2.	Rawalpindi-I	21370	7	739,369	9,766	729,603
3.	Zone III Lahore	21470	2	369,760	0	369,760
4.	Gujranwala-II	21592	15	452,239	105,300	346,939
5.	Gujranwala-I	21679	36	946,080	680,727	265,357
6.	Okara	21697	8	214,686	155,775	58,911
7.	Zone IV Lahore	21821	5	172,109	69,199	102,910
8.	Gujrat	22228	12	404,632	347,932	56,700
Total			117	3,971,692	1,368,699	2,602,997

Audit reported the matter to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, reduced the para to Rs. 2,602,997 after verification of recovery/settlement of Rs. 1,368,699. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends to make necessary correction in the record and recovery of government dues without further delay.

1.4.18 Non-realization of Property Tax due changing the status of property (commercial properties treated as residential properties) -Rs. 1.796 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. The rates in valuation table for calculation of annual rental value are different depends upon the usage of property i.e commercial or residential and self or rented.

During audit of the Excise & Taxation Department, it was noticed that Excise & Taxation Officers had not followed the above provisions of law in feeding data in the system as the status of properties was changed from commercial to residential. Resultantly the Gross Annual Rental Value (GARV) of these properties was reduced.

Audit was of the view that negligence on part of management resulted in short realization of property tax due to under valuation of property units amounting to Rs. 3,419,190 in 483 cases during the period 2016-17.

(Amount in Rupees)

S #	ETO	PDP	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Zone I Lahore	21282	59	417,645	43,945	373,700
2	Zone II Lahore	21347	92	604,602	165,906	438,696
3	Zone III Lahore	21467	70	570,798	78,495	492,303
4	Gujranwala-II	21589	112	686,370	416,091	270,279
5	Gujranwala-I	21676	115	758,808	746,644	12,164
6	Zone IV Lahore	21818	35	380,967	171,792	209,175
Total			483	3,419,190	1,622,873	1,796,317

Audit reported the matter to the respective formations as well as to the Principal Accounting Officer from July to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, reduced the para to Rs. 1,796,317 after verification of recovery/settlement of Rs. 1,622,873. 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.

1.4.19 Short-realization of property tax due to miscalculation- Rs. 1.717 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 2016-17, it was noticed that property tax was short realized due to miscalculations by the Excise & Taxation officers in 77 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 1,983,138.

(Amount in Rupees)

S #	ETO	PDP	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Zone IX Lahore	21298	12	329,000	69,396	259,604
2	Rawalpindi-I	21369	10	754,722	128,990	625,732
3	Muzaffar Garh	21426	10	773,435	46,028	727,407
4	Okara	21699	4	35,012	0	35,012
5	Bahawalnagar	22097	41	90,969	21,363	69,606
Total			77	1,983,138	265,777	1,717,361

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, reduced the para to Rs. 1,717,361 after verification of recovery/settlement of Rs. 265,777. 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.

1.4.20 Non-realization of Farm House Tax - Rs 1.666 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 Excise & Taxation Officer Gujranwala did not recover the farm house tax in five cases during 2016-17.

(Amount in Rupees)

S #	ETO	PDP	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Gujranwala-II	21591	4	1,258,000	0	1,258,000
2	Gujranwala-II	21598	1	408,000	0	408,000
Total			5	1,666,000	0	1,666,000

Audit was of the view that the inaction of management resulted into non realization of government revenue amounting to Rs 1,666,000.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, 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-realization of Property tax due to non activation of tax calculation command in the system -Rs. 1.476 million

According to rules 5(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 units 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(1) for making assessment of property tax and recovery by issuing demand notice.

During audit of the Excise & Taxation Department, it was noticed that the payment of property tax of 399 property units was abandoned (discontinued), by non activation of “*tax calculation command*” in the system by various Excise & Taxation Officers during the period 2016-17.

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. 3,326,379 as detailed below:

(Amount in Rupees)

S #	ETO	PDP	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Zone I Lahore	21283	118	369,494	20,110	349,384
2	Zone II Lahore	21348	32	246,818	25,746	221,072
3	Zone III Lahore	21468	27	1,343,571	836,758	506,813
4	Gujranwala-II	21590	70	634,981	386,664	248,317
5	Gujranwala-I	21677	146	611,699	567,015	44,684
6	Zone IV Lahore	21819	6	119,816	14,122	105,694
Total			399	3,326,379	1,850,415	1,475,964

Audit reported the matter to the respective formations as well as to the Principal Accounting Officer from July to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, reduced the para to Rs. 1,475,964 after verification of recovery/settlement of Rs. 1,850,415. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends to make necessary changes in the system and recovery of government dues without further delay.

1.4.22 Non-realization of arrears of property tax from five marla houses - Rs. 1.440 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 till 01.07.2004 in the case of 1066 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. 2,281,808.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, reduced the para to Rs. 1,439,648 after verification of recovery/settlement of Rs. 842,160. 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-16]

1.4.23 Loss of revenue due to non-creation of demand of professional tax against business units and professionals - Rs 1.432 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 2016-17, it was noticed that Excise & Taxation Officers did not create demand of professional tax against 791 industrial/business units and persons engaged in different professions like real estate and lawyers.

(Amount in Rupees)

S #	ETO	PDP	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Faisalabad II& III	21637	57	420,000	155,000	265,000
2	Rahim Yar Khan	21644	734	1,167,000	0	1,167,000
Total			791	1,587,000	155,000	1,432,000

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. 1,587,000.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, reduced the para to Rs. 1,432,000 after verification of recovery/settlement of Rs. 155,000. 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.

1.4.24 Short/non-carrying forward of annual rented value from PT-I to PT-8-Rs. 0.576 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 101 cases.

Audit was of the view that negligence on part of management resulted in loss of government revenue to the tune of Rs. 754,819.

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone-I Lahore	21285	14	133,592	0	133,592
2.	Zone-II Lahore	21355	8	111,013	63,109	47,904
3.	Zone-III Lahore	21475	10	252,776	77,952	174,824
4.	Rawalpindi-II	21495	3	37,974	9,195	28,779
5.	Zone IV Lahore	21826	5	39,668	20,953	18,715
6.	Jhelum	21906	61	179,796	7,197	172,599
Total			101	754,819	178,406	576,413

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in January 2018, reduced the para to Rs. 576,413 after verification of recovery/settlement of Rs. 178,406. 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.

1.4.25 Non recovery of Professional Tax from the Owners of the vehicles- Rs. 0.563 million

According to Section 03 of the Punjab Finance Act, 1977, Govt. of the Punjab levied, w.e.f 1st July 1977, and professional tax on different persons engaged in any profession, trade, calling or employment of different categories, at prescribed rates. The outstanding amount is recoverable as arrears of land revenue under Section 11 of the Act *ibid*.

During audit of the Excise & Taxation Department, it was noticed that Excise & Taxation Officers did not recover professional tax income tax from the owners of 3187 vehicles.

Audit was of the view that inaction on part of Excise & Taxation Department resulted in non-recovery of professional tax to the tune of Rs. 782,800 up to 2016-17.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in September 2017 and January 2018, reduced the para to Rs. 562,800 after verification of recovery/settlement of amount to the tune of Rs. 220,000 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-17]

CHAPTER 2

BOARD OF REVENUE

2.1 *Introduction*

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

The Board is the controlling authority in all matters connected with the administration of land, collection of government dues including land taxes, land revenue, preparation of land records and other matters relating thereto. Senior Member Board of Revenue is incharge of the Board.

The Board is the custodian of the rights of the land holders and is the highest revenue court in the province with Appellate/Provisional jurisdiction against orders of subordinate Revenue Officers/Courts including Commissioners and Collectors. All Revenue Officers and Revenue Courts are subject to the general control of the Board of Revenue. The Board itself is subject to the administrative control of the Provincial Government. It consists of the following departments/functional units:

a) *Revenue Department*

Functions of the Revenue department are listed below.

- i Supervises revenue work in the province.
- ii Member (Revenue) is the highest court of appeal and revision in revenue cases in the province.
- iii Is responsible for recovery of government dues including Agricultural Income Tax, Land Revenue, Water Rate, Usher, Mutation Fees, Stamp Duty, Registration Fee etc.

- iv Frames Laws/Rules/Policies relating to the revenue matters.

b) Colonies Department

Functions of the Colonies department are:

- i Administration and management of State Land.
- ii Disposal of State Land through sale, lease and exchange.
- iii Transfer of State Land to provincial government departments free of cost for public purposes.

c) Consolidation Department

Functions of the Consolidation department are listed below:-

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

Other functional units are:-

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

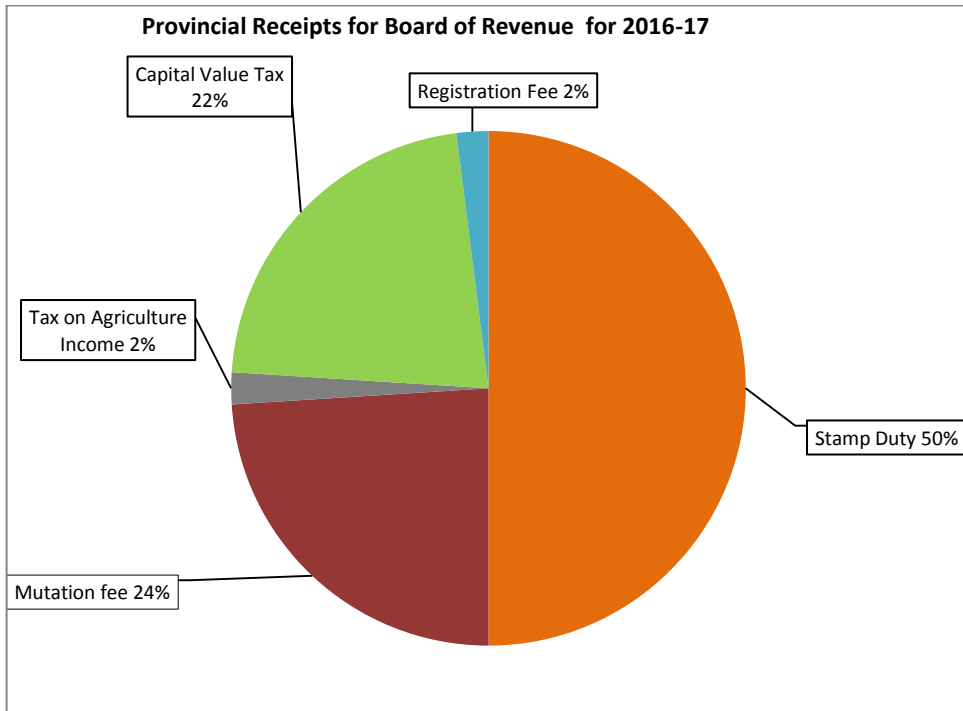
d) *Project Management Unit*

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

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

2.2 Comments on Budgeted Receipts (Variance Analysis)

During the Financial Year 2016-17, the Board of Revenue, Government of Punjab, collected an amount of Rs. 46.740 billion against the revised estimates of Rs. 50.180 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 2016-17, the major portion of Rs. 45.119 billion (96%) 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 2016-17 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 2016-17							
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	775	725	745	20.00	2.76
2	Stamp duty	B02701	22,650	23,496	23,267	(229.00)	(1)
3	Mutation fee	B01417 B01418	13,700	12,910.4	11,397	(1513.4)	(11.72)
4	Tax on agricultural Income	B01173	2,300	1,280	876	(404)	(31.56)
5	Capital Value Tax	B01701 To 1709 &1770	12,274	11,768.4	10,455	(1313.4)	(11.16)
Total			51,699	50,179.8	46,740	(3,439.8)	(6.85)

The above figures highlight that the overall actual receipts of Board of Revenue were 6.85 percent less than the revised estimates of the receipts. The department could only achieved the target of registration fee.

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

Comparison of taxes/ duties disclosed no major changes in their rates during 2013-14, 2014-15, 2015-16 and 2016-17. An in-depth

analysis of taxes/duties of last two years showed increase in the coverage of stamp duty and CVT.

The revised receipt estimates of 2013-14, 2014-15 and 2016-17 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
2013-14	31,262	29,438	29,329
2014-15	39,790	39,790	39,958
2015-16	39,581	40,883	41,729
2016-17	51,699	50,180	46,740

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
13	2012-2013	22	3	19	14
Total		216	44	172	20

The compliance with PAC Directives by the Board of Revenue needs to be improved.

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, 16 Revenue Officers failed to produce the record of mutation fee and stamp duty etc for audit.

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 2017, but there was no convincing reply from them.

DAC, in its meeting held in November 2017 and January 2018, directed the department to produce the record at the earliest.

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

[PDPs in Annex-18]

2.4.2 Non- realization of withholding tax on purchase/ transfer of immoveable property -Rs. 171.985 million

According to Section 236-K of the Income Tax Ordinance 2001 as amended by Federal Finance Act, 2016, every person responsible for registering or attesting transfer of immovable property of value exceeding Rs. 4 million, shall at the time of registering or attesting the transfer, collect from the purchaser, withholding tax at the rate of 2% from filer and 4% from non-filer of the gross value of immovable property.

(a) During audit it was noticed that 63 Registering Authorities had either charged/levied less withholding Tax from purchaser or did not levy the tax at all in 354 cases, for the period up to 2016-17.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 61,769,252 (Annex-19)

(b) During audit of Revenue Department, it was noticed that contrary to above provision of law, 28 Revenue Officers attested 296 cases of oral mutation 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. 54,558,293 (Annex-20).

(c) Similarly contrary to above provision of law, 56 Land Record Officers attested 499 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. 73,711,438 (Annex-21).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 171,984,520 after verification of recovery/settlement of amount to the tune of Rs. 18,054,463 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-19,20&21]

2.4.3 Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land - Rs. 105.508 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 59 Registering Authorities, it was noticed that the value of 673 properties was accepted at lesser rate than notified by the District Collectors for the period 2016-17.

Audit was of the view that oversight on the part of management resulted in non/short recovery of government revenue amounting to Rs. 108,573,126.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 105,507,952 after verification of recovery/settlement of amount to the tune of Rs. 3,065,174 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

[PDPs in Annex-22]

2.4.4 Non/short-recovery of tawan of abiana - Rs. 72.905 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 12 Revenue Officers in 277 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. 73,333,539.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 72,905,160 after verification of recovery/settlement of amount to the tune of Rs. 428,379 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-23]

2.4.5 Non assessment of withholding tax on registration of immovable property by splitting the property into two or more deeds- Rs. 67.780 million

According to section 236-K of the Income Tax Ordinance 2001, amended by Federal Finance Act, 2016, every person responsible for registering or attesting transfer of immovable property valuing above Rs. 4 million, shall at the time of registering or attesting the transfer, collect from the purchaser, withholding tax at the rate of 2% from filer and 4% from non-filer of the gross value of immovable property.

(a) Contrary to above during audit of Revenue Department, it was noticed that 25 Registering Authorities in 132 deeds of urban land were not charged withholding tax at all by splitting the property into more than one deed just to avoid the leviable amount of tax for the period up to 2016-17.

Audit was of the view that laxity on the part of management resulted in non-realization of government revenue amounting to Rs. 26,838,467 (Annex-24).

(b) During audit of Revenue Department, it was noticed that 10 Revenue Officers did not charge withholding tax from purchasers in 81 cases of mutations at all by splitting the property into two or more deeds for the period up to 2016-17.

Audit was of the view that weak management controls resulted in non-realization of government revenue amounting to Rs. 8,797,480 (Annex-25).

(c) During audit of 42 Land Record Officer, it was noticed that withholding tax from purchasers in 326 cases of mutation was not charged at all by splitting the property into two or more deeds for the period up to 2016-17.

Audit was of the view that weak management controls resulted in non-realization of government revenue amounting to Rs. 35,804,385 (Annex-26).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 67,779,846 after verification of recovery/settlement of amount to the tune of Rs. 3,660,486 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 Annexes-24,25&26]

2.4.6 Short realization of mutation fee due to under valuation of rural land - Rs. 63.560 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 37 Revenue Officers in 2447 cases accepted the value of land at lower rates than the one notified by the District Collector concerned during 2016-17.

Audit was of the view that negligence on the part of management resulted into short recovery of mutation fee amounting to Rs. 49,859,186 due to under valuation of land (Annex-27).

(b) During audit of Revenue Department, it was noticed that 36 Land Record Officers, in 1329 cases, accepted the value of land at lower rates than the one notified by the District Collector during 2016-17.

Audit was of the view that negligence on the part of management resulted into short recovery of mutation fee amounting to Rs. 14,558,902 due to under valuation of land (Annex-28).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 63,560,301 after verification of recovery/settlement of amount to the tune of Rs. 857,750 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.

[PDPs in Annex-27 & 28]

2.4.7 Non/short recovery of capital value tax on transfer of urban immovable properties-Rs. 46.822 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 78 Registering Authorities charged /levied less Capital Value Tax or did not levy the tax at all in 1418 conveyance deeds for the period up to 2016-17.

Audit was of the view that weak supervisory and management controls resulted in non/short realization of government revenue amounting to Rs. 38,947,348 (Annex-29).

(b) During audit of 14 Revenue Officers, it was noticed that capital value tax in 190 oral mutation of notified khasrajat were not charged at all by splitting the property into two or more oral mutation for the period up to 2016-17.

Audit was of the view that weak management controls resulted in non realization of government revenue amounting to Rs. 3,308,296 (Annex-30).

(c) During audit, it was noticed that contrary to above provision of law, the 18 Land Record Officers attested 183 cases of oral mutation of notified khasrajat of immovable properties falling under urban area either by charging less Capital Value Tax or not levying the tax at all.

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. 5,600,422 (Annex-31).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

(d) During audit, it was noticed that seven Registering Authorities did not charged /levied Capital Value Tax at all in 33 power of attorney deeds for the period up to 2013-14.

Audit was of the view that weak supervisory and management controls resulted in non realization of government revenue amounting to Rs. 5,763,154 as detailed below:-

(Amount in Rupees)

S #	Sub Registrar	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1	Bahalwal	20773	3	1,088,000	0	1,088,000
2	Sargodha	20775	6	968,740	0	968,740
3	Kharian	20844	2	449,380	0	449,380
4	Gujar Khan	20998	9	631,040	0	631,040
5	Taxila	21046	10	2,327,994	0	2,327,994
6	Talagang	21161	2	272,000	0	272,000
7	Aziz Bhatti Town, Lahore	21796	1	26,000	0	26,000
Total			33	5,763,154	0	5,763,154

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 46,821,961 after verification of recovery/settlement of amount to the tune of Rs. 6,797,259 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-29,30&31]

2.4.8 Loss due to non-payment of mutation fee on oral sale of rural land - Rs.41.106 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 cases has been prescribed.

(a) During audit of Revenue Department, it was noticed that 42 Revenue Officers did not charge and recover the mutation fee in 3067 cases while attesting oral transfer of immovable property during 2016-17.

Audit was of the view that oversight on the part of management resulted in non-realization of mutation fee amounting to Rs. 32,268,123 (Annex-32).

(b) During audit of Revenue Department, it was noticed that 17 Land Record Officers did not charge and recover the mutation fee in 339 cases while attesting oral transfer of immovable property, during 2016-17.

Audit was of the view that the above action of management resulted in non-realization of mutation fee amounting to Rs. 9,974,774 (Annex-33).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 41,105,774 after verification of recovery/settlement of amount to the tune of Rs. 1,137,123 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-32 & 33]

2.4.9 Non-realization of registration fee, capital value tax and mutation fee -Rs. 29.371 million

Registration fee leviable under section 78 of Registration Act, 1908 on transfer of the immovable property @ Rs 1% of the value of the property and Capital value tax, Mutation Fee also leviable at the prescribed rate

During audit it was noticed that three Registering Authorities did not maintain and provide any record, of registration fee, CVT and mutation fee (register and challans etc), to audit in 58,292 cases, for the period up to 2013-14.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 29,370,644 as detailed below:-

(Amount in Rupees)

S #	Sub Registrar	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1	Sargodha	20774	731	12,102,344	0	12,102,344
2	Urban-I & II Faisalabad	21225	46952	14,085,600	0	14,085,600
3	City Faisalabad	21975	10609	3,182,700	0	3,182,700
Total			58292	29,370,644	0	29,370,644

The matter was reported to the respective formations as well as to the Principal Accounting Officer from March to November, 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, directed the department to recover the amount at the earliest.

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

2.4.10 Non/short-recovery of arrears of abiana - Rs. 27.445 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 19 Revenue Officers in 472 cases did not make efforts to recover *abiana* pertaining to crops of *rabi* and *kharif* (2016).

Audit was of the view that weak supervisory controls and ineffective recovery mechanism resulted in non/short recovery of government revenue amounting to Rs. 30,035,595.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 27,445,613 after verification of recovery/settlement of amount to the tune of Rs. 2,589,973 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-34]

2.4.11 Non-recovery of agricultural income tax Rs.23.985 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 25 Revenue Officers were failed to recover agricultural income tax from 4577 cultivators during the period up to 2016-17.

Audit was of the view that laxity on the part of management resulted in loss of government revenue amounting to Rs. 24,169,412.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 23,985,480 after verification of recovery/settlement of amount to the tune of Rs. 183,932 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-35]

2.4.12 Loss to Government Revenue due to award of proprietary rights to housing development societies – Rs.23.576 million

Section 70-B(b(ii)) of the Land Revenue Act 1967 shows determination of ownership of land that states land owned by a land-owner shall include all land owned by him except share in *Shamlat* (common land) of a village. Furthermore, rights of occupancy for a person (Tenant) are provided under Section 5 of the Punjab Tenancy Act, 1887.

During audit of Revenue Officer, Cantt, Lahore did not realize mutation fee and transferred the proprietary rights of *Shamlat Dah* 537K-3M valuing Rs.718.41 million without any price to three housing societies of Lahore (DHA Lahore, EDEN Developers and Lahore Cantt Park View Society) by violating the above mentioned rules, and Board of Revenue (Notification No. 477-2012/207/LR-IV dated 07-03-2012) and without charging mutation fee and other taxes during 2013-14.

Audit was of the view that negligence on the part of management resulted in short realization of mutation fee Rs. 23,575,779 as detailed below:-

(Amount in Rupees)

S #	Tehsildar	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1	Cantt Lahore	20473	12	21,553,498	0	21,553,498
2		20475	2	2,022,281	0	2,022,281
Total			14	23,575,779	0	23,575,779

The matter was reported to the respective formations as well as to the Principal Accounting Officer February 2017 but no satisfactory reply was furnished.

DAC, in its meetings held in November 2017 and January 2018, directed the department to recover the amount at the earliest.

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

2.4.13 Loss due to non/short recovery of withholding tax from seller on transfer of immovable properties-Rs. 19.467 million

According to Section 236-C of the Income Tax Ordinance, 2001 every person responsible for registering or attesting transfer of any immovable property shall at the time of registering or attesting the transfer collect from the seller advance tax at the rate of 1% from filer and 2% from non-filer, except in the case of Federation, Provincial or Local Government on capital gain on the sale of immovable property purchase during previous three years.

(a) During audit, it was noticed that 49 Registering Authorities charged /levied less withholding Tax or did not levy the tax at all in 658 conveyance deeds for the period up to 2016-17.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 12,076,263 (Annex-36).

(b) During audit, it was noticed that 34 Revenue Officers charged/levied less withholding Tax or did not levy the tax at all in 1216 oral mutations for the period up to 2016-17.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 7,129,249 (Annex-37).

(c) During audit, it was noticed that 15 Land Record Officers charged /levied less withholding Tax or did not levy the tax at all in 78 of oral mutation for the period up to 2016-17.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 2,292,110 (Annex-38).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 19,466,610 after verification of recovery/settlement of amount to the tune of Rs. 2,030,012 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 Annexes- 36,37 &38]

2.4.14 Short-realization of mutation fee on gift of rural land-Rs.19.042 million

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

a) During audit of 22 Revenue Officer, it was observed that, mutation fee on gift of rural land in favour of other than legal heirs and gift in favour of legal heirs above 25 acres of agricultural land in rural area was charged in 151 cases, at less than the prescribed rate during 2016-17.

Audit was of the view that negligence on the part of management

resulted in short realization of mutation fee amounting to Rs. 12,460,079 due to application of incorrect rate of mutation fee (Annex-39).

b) During audit of seven Land Record Officers it was observed that mutation fee on gift of rural land in favour of other than legal heirs and gift in favour of legal heirs above 25 acres of agricultural land in rural area was charged in 61 cases, at less than the prescribed rate during 2016-17 as detailed below:-

(Amount in Rupees)

S #	Assistant Director Land Record	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Khanewal	20749	6	248,918	0	248,918
2.	Sadiqabad	21090	2	540,000	0	540,000
3.	Jhelum	21315	3	55,830	0	55,830
4.	Haifzabad	21664	4	652,481	0	652,481
5.	Pindi Bhattian	21761	42	1,195,050	0	1,195,050
6.	Khushab	22058	3	893,092	0	893,092
7.	Lodhran	22260	1	3,163,463	0	3,163,463
Total			61	6,748,834	0	6,748,834

Audit was of the view that negligence on the part of management resulted in short realization of mutation fee of Rs. 6,748,834 due to application of incorrect rate of mutation fee.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017. No satisfactory reply was furnished.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 19,042,413 after verification of recovery/settlement of amount to the tune of Rs. 166,500 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 the recovery of government revenue involved.

[PDPs in Annex-39]

2.4.15 Non-realization of tehsil municipal committee fee on oral sale of rural land -Rs.17.893 million

According to amendment in Rule 4 of the Punjab Local Government Ordinance, 2001 vide No.SOR (LG) S-20/2001 dated 18th December, 2012, Tehsil Municipal Committee fee on oral sale and exchange of rural land @ Rs1/- per hundred or part thereof value of the property is also leviable.

a) During audit of 24 Revenue Officer, it was observed that, oral sale of rural land are passed without realization of Tehsil Municipal Committee fee in 1880 cases, during 2016-17.

Audit was of the view that negligence on the part of management resulted in non assessment/realization of Tehsil Municipal Committee fee amounting to Rs. 19,478,826 (Annex-40).

b) During audit of three Land Record Officers it was observed that oral sale of rural land are passed without realization of Tehsil Municipal Committee fee in 19 cases, during 2016-17 as detailed below:-.

(Amount in Rupees)

S #	Assistant Director Land Record	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Saddar Bahawalpur	21511	1	133,200	0	133,200

2.	Sadiqabad	21246	2	180,000	0	180,000
3.	Toba Tek Singh	22107	16	113,891	36,773	77,118
Total			19	427,091	36,773	390,318

Audit was of the view that negligence on the part of management resulted in non realization of Tehsil Municipal Committee fee Rs. 427,091.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but no satisfactory reply was furnished.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 17,893,219 after verification of recovery/settlement of amount to the tune of Rs. 2,012,698 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.

[PDPs in Annex-40]

2.4.16 Loss due to short-payment of mutation fee on Decree Cases due to application of incorrect rate-Rs. 13.763 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.

(a) During audit of Revenue Department, it was noticed that six Land Record Officers, either did not charge at all or recovered less mutation fee in 30 decree cases of oral mutation at the time of attesting oral transfer of immovable property. This resulted into short recovery of Rs. 3,201,624 during 2016-17 due to application of incorrect rate of mutation fee as detailed below:-

(Amount in Rupees)

S #	Assistant Director Land Record	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Raiwind	20460	1	84,550	0	84,550
2.	Daska	20627	1	17,050	0	17,050
3.	Pasrur	20667	19	2,704,955	0	2,704,955
4.	Wazirabad	20832	4	120,181	0	120,181
5.	Saddar Faisalabad	21397	3	107,400	20,775	86,625
6.	Summundri	21484	2	167,488	0	167,488
Total			30	3,201,624	20,775	3,180,849

(b) During audit of Revenue Department, it was noticed that 20 Revenue Officers, in 83 cases, accepted the value of land at lower rates than the one notified by the District Collector during 2016-17.

Audit was of the view that negligence on the part of management resulted into short recovery of mutation fee amounting to Rs. 10,582,163 due to application of incorrect rate of mutation fee as detailed in Annex-41.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 13,763,012 after verification of recovery/settlement of amount to the tune of Rs. 20,775 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.

[PDPs in Annex-41]

2.4.17 Non assessment of withholding tax under section 236-W on transfer of immoveable property –Rs. 5.145 million

According to Section 236-W of the Income Tax Ordinance, 2001 amended upto date , tax @3% from purchaser of immovable property on amount of difference between District Collector and FBR valuation should be realized on registration or attesting transfer of immovable property.

During audit it was noticed that nine Registering Authorities did not charged/levied withholding tax at all in 294 cases, for the period up to 2016-17.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 5,293,730.

(Amount in Rupees)

Sr. No	Sub Registrar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Samanabad Town Lahore	21276	7	427,458	0	427,458
2.	Gulberg Town Lahore	21309	9	807,004	21,095	785,909
3.	Aziz Bhatti Town Lahore	21794	10	107,420	0	107,420
4.	Nishtar Town Lahore	21858	14	189,585	0	189,585
5.	Jhelum	21924	43	367,399	127,313	240,086

6.	Urban-I & II Faisalabad	21930	112	2,369,037	0	2,369,037
7.	Allama Iqbal Town Lahore	21969	24	415,535	0	415,535
8.	Sahiwal	22088	45	483,309	0	483,309
9.	City Multan	22175	30	126,983	0	126,983
Total			294	5,293,730	148,408	5,145,322

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November, 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 5,145,322 after verification of recovery/settlement of amount to the tune of Rs. 148,408 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.

2.4.18 Blockade of Government revenue due to non-finalization of oral mutation -Rs. 2.803 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 four Land Record Officers, it was noticed that, mutation fees pertaining to oral mutations were not recovered due to non-finalization of 173 mutations during 2016-17.

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. 2,802,921 as detailed below:-

(Amount in Rupees)

S #	Assistant Director Land Record	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1	Malikwal	20802	26	41,020	0	41,020
2	Talagang	21171	10	35,308	0	35,308
3	Bhakhar	21466	110	2,061,450	0	2,061,450
4	Khushab	22061	27	665,143	0	665,143
Total			173	2,802,921	0	2,802,921

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, directed the department to recover the amount at the earliest.

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

2.4.19 Short-realization of stamp duty on power of attorney due to under valuation of immovable property -Rs. 0.997 million

According to Finance Act, 2016, stamp duty on power of attorney @ Rs 2% of the value of immovable property and the value of property is also required to be calculated according to valuation table notified by the District Collector concerned, according to section 27-A(i) of the Stamp Act, 1899.

During audit it was noticed that six Registering Authorities had either not charged the stamp duty or assessed at the lower rate than applicable. Further deeds of power of attorney are registered without

observing the valuation notified by the District Collector in 28 cases, for the period up to 2016-17.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 1,353,690 as detailed below:-

(Amount in Rupees)

S #	Sub Registrar	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1	Mianwali	21730	6	710,985	0	710,985
2	Allama Iqbal Town Lahore	21973	3	208,960	148,580	60,380
3	Rural Gujranwala	22010	6	51,812	34,725	17,087
4	D.G. Khan	22054	4	167,588	166,266	1,322
5	Bahawal Nagar	22165	4	91,028	0	91,028
6	Murree	22212	5	123,317	6,699	116,618
Total			28	1,353,690	356,270	997,420

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November, 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 997,420 after verification of recovery/settlement of amount to the tune of Rs. 356,270 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.

2.4.20 Non assessment of mutation fee due to misclassification of oral sale as transfer of proprietary rights on occupancy tenants -Rs. 0.833 million

According to Section 10 of the Punjab Tenancy Act, 1887, no one of several joint owners of land shall acquire a right of occupancy under this chapter in a land jointly owned by them.

During audit it was noticed that three Revenue Officers did not realize mutation fee as per current valuation rate due to misclassification of oral sale as transfer of proprietary rights without any price and transferred the proprietary rights of joint owners in Khana Kasht column of Register Haqdaran Zamin to different Societies by violating the above mentioned law without charging mutation fee and other taxes, for the period up to 2013-14.

Audit was of the view that weak supervisory and management controls resulted in non realization of government revenue amounting to Rs. 1,003,968 as detailed below:-

(Amount in Rupees)

S #	Thesildar	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1	Chakwal	20732	34	291,024	170,534	120,490
2	City, Faisalabad	21206	2	658,044	0	658,044
3	Saddar Faisalabad	21221	1	54,900	0	54,900
Total			37	1,003,968	170,534	833,434

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to May, 2017, but there was no convincing reply from them.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 833,434 after verification of recovery/settlement of amount to the tune of Rs. 170,534 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.

2.4.21 Loss due to non levy of 10% surcharge on late payment of abiana -Rs. 0.808 million

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

During audit of 11 Revenue Officers, it was observed that surcharge on late payment of *abiana* were neither levied nor recovered in 180 cases for the period up to 2016-17.

Audit was of the view that negligence on the part of management, resulted in non recovery of surcharge amounting to Rs. 863,990.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2017 but no satisfactory reply was furnished.

DAC, in its meetings held in November 2017 and January 2018, reduced the para to Rs. 807,878 after verification of recovery/settlement of amount to the tune of Rs. 56,112 by Audit. The Committee directed the department to recover the balance amount at the earliest.

The department needs to review the remaining cases of similar nature and ensure the levy of surcharge on late deposit of *abiana* besides effective recovery of amount pointed out at the earliest.

[PDPs in Annex-42]

CHAPTER 3

IRRIGATION DEPARTMENT

3.1 *Introduction*

The Irrigation System of Punjab consists of about 23,184 miles, which commands Culturable Command 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 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 Irrigation & Power Secretariat. There is no mechanism for rapid monitoring of water

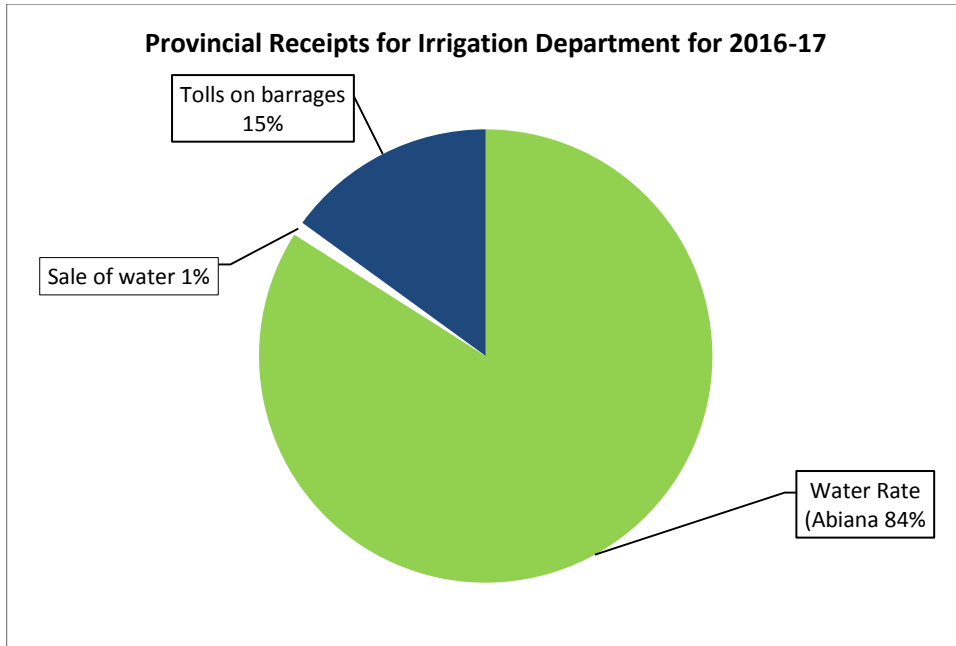
distribution in a canal system i.e. between the head works and tail off takes / outlets

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 2016-17, the Irrigation department, Government of Punjab, collected an amount of Rs. 1.374 billion against the revised estimates of Rs. 1.383 billion.



A comparison of budget estimates, revised estimates and actual receipts for the Year 2016-17 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	1,716	1185.5	1,152	(33.5)	(2.83)
2	Sale of water	C03432	342	12	10	(2)	(16.67)
3	Tolls on barrages	C03435	397	185	212	27	14.59
Total			2,455	1382.5	1,374	(8.5)	(0.61)

The figures highlight that variation between the original budgeted receipts (Rs. 2.455 billion) and actual receipts collected (Rs. 1.374 billion) was Rs. 1.081 billion. The receipts targets were reduced from Rs. 2.455 billion to Rs. 1.383 billion showing a decrease of 43.69 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 above table also shows that even revised revenue targets were not achieved in case of water rate charges and sale of water.

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 issue of compliance with PAC Directives in Irrigation Department needs to be addressed.

3.4 AUDIT PARAS

3.4.1 Loss of Government revenue due to non-recovery of water charges for non irrigation purposes-Rs. 28.675 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 Divisional Canal Officer Ahmedpur East, it was noticed that canal water was supplied to H.H Agriculture Farm Saluwali for non-irrigation use, but water charges were not recovered pertaining to the period 2014-16.

Audit was of the view that negligence on part of the management resulted in non recovery/realization of water charges amounting to Rs 28,674,728.

The matter was reported to the respective formations as well as to the Principal Accounting Officer in May, 2017, but no compliance was shown.

DAC, in its meetings held in January 2018, directed the department to recover the amount at the earliest.

Audit requires that immediate steps needs to be taken to pursue the matter and affect the recovery as per rules/regulations notified by Government.

[PDP No. 20785]

3.4.2 Non recovery of Government revenue from effluent discharge into drain Rs.2.709 Million

According to Notification No SO (REV) (I&P) (2-19) 97 (R&M) dated 26.10.1997 drainage charges on industrial unit on account of effluent charges into drain maintained by the Irrigation and Power Department shall be recoverable @ Rs 11,000 per annum.

During audit of two Divisional Canal Officers, it was noticed that in five cases drainage charges were not recovered during the period 2015-16 which resulted in loss of government revenue amounting to Rs 2,709,000 as detailed below:

Sr. No	DCO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Shuja Abad	20574	1	910,000	0	910,000
2	Multan	20577	4	1,799,000	0	1,799,000
Total			5	2,709,000	0	2,709,000

Audit reported the matter to the respective formation as well as to the principal accounting officer during May and June 2017 but no satisfactory reply was received.

DAC, in its meetings held in January 2018, directed the department to recover the amount at the earliest.

Audit recommends that effective steps are required to be taken by the department to expedite the recovery of Government dues as per rules & regulation notified by the Government.

CHAPTER 4

TRANSPORT DEPARTMENT

4.1 Introduction

Transport Department was established in the year 1987, whereas 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 certificates. The revenue from these two sources is collected under the heads of account “B-02812” and “B-02811” respectively.

Route permit fee is levied under Motor Vehicle Ordinance, 1965 and rules made there under. Route permits to the owners of commercial vehicles are issued under the said law for a specific period. On expiry, these are renewed on payment of prescribed fee. The fee is charged in shape of route permit’s adhesive stamps made available by the postal authorities 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 2016-17, the Transport Department of the Government of Punjab collected an amount of Rs. 661 million against the revised estimates of Rs. 680 million.

A comparison of budget estimates, revised estimates and actual receipts for the Year 2016-17 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 2016-17							
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	205.5	258.5	238	(20.5)	(7.93)
2	Route Permit Fee	B02812	595	421.5	423	1.5	0.35
Total			800.5	680	661	(19)	(2.79)

The above figures highlight that the actual receipts against Fitness Fee & Route Permit Fee of the Transport Department was 2.79% percent less than the revised estimates of the receipts. The variation between the original budgeted receipts (Rs. 800.5 million) and actual receipts (Rs. 661 million) collected was Rs. 139.5 million.

The above table also 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
2015-16	551	660	679
2016-17	800.5	680	661

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 and take appropriate steps to improve the revenue collection.

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
15	2013-2014	2	2	0	100
Total		22	12	10	55

The compliance with PAC Directives in Transport Department is 100 percent for Audit years 1998-99, 1999-2000, 2001-02, 2011-12 & 2013-14. For other years, department needs to be more proactive.

4.4 AUDIT PARAS

4.4.1 Non production of auditable record

According to Section 12 of the Auditor General, (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, read with Section 14 of the said Ordinance, the Auditor General shall audit all receipts which are payable into the Consolidated Fund or Public Account of the Federal Government and of each Province and of the accounts of each district. The officers maintaining such record shall be responsible to provide record to Audit on demand failing which they shall be liable to disciplinary action under the Rules.

In violation of above provisions, Secretary, DRTA Jhang failed to produce the record for scrutiny regarding route permit fee and bus stand license fee.

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 formation as well as to the Principal Accounting Officer in November 2017. No satisfactory reply was received.

DAC, in its meeting held in January 2018, 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.

[PDP No. 22287]

4.4.2 Non-realization of renewal fee from owners of bus stands-Rs. 0.969 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 ten District Regional Transport Authorities for the period 2015-17, it was observed that renewal fee from owners of bus stands was not recovered in 68 cases.

Audit was of the view that negligence on part of management resulted in non-realization of Renewal Fee to the tune of Rs. 1,386,000.

(Amount in Rupees)

Sr. No	DRTA	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	D.G Khan	20457	1	25,000	0	25,000
2.	MuzafarGarh	20484	2	40,000	0	40,000
3.	Bahawalpur	20663	14	208,000	65,000	143,000
4.	Sahiwal	20720	7	106,000	28,000	78,000
5.	Khaniwal	20752	9	69,000	44,000	25,000
6.	Sheikhupura	21052	4	144,000	0	144,000
7.	Layyah	21145	5	108,000	0	108,000
8.	Rawalpindi	21552	4	225,000	175,000	50,000
9.	Faisalabad	22039	10	200,000	105,000	95,000
10.	Bahawalpur	22070	12	261,000	0	261,000
Total			68	1,386,000	417,000	969,000

The matter was reported to the respective formations as well as Principal Accounting Officer from February to November, 2017. No satisfactory reply was received.

DAC, in its meetings held in January 2018, reduced the para to Rs 969,000 after verification of recovery/ settlement of amount to the tune of Rs 417,000 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

4.4.3 Non-realization of government revenue due to non surrender/renewal of expired route permits-Rs. 0.751 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 six District Regional Transport Authorities for the period 2015-17, it was observed that route permit renewal fee was not recovered from 251 route permit holders who had neither surrendered their expired route permits nor got them renewed.

Audit was of the view that this negligence on the part of the management resulted in non realization of potential revenue to the tune of Rs.897,600.

(Amount in Rupees)

Sr. No	DRTA	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	D.G Khan	20458	66	241,000	0	241,000
2.	Khaniwal	20751	27	114,200	109,400	4,800
3.	Sheikhupura	21051	24	164,000	24,150	139,850
4.	Layyah	21144	18	38,400	0	38,400
5.	Sargodha	21917	71	234,750	13,150	221,600
6.	Bahawalpur	22071	45	105,250	0	105,250
Total			251	897,600	146,700	750,900

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November, 2017. No satisfactory reply was received.

DAC, in its meetings held in January 2018, reduced the para to Rs 750,900 after verification of recovery/ settlement of amount to the tune of Rs 146,700 by Audit. The Committee directed the department to recover the balance amount at the earliest.

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

CHAPTER 5

FOOD DEPARTMENT

5.1 *Introduction*

As per Rules of business, 1974, 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 also 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 per maund 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.

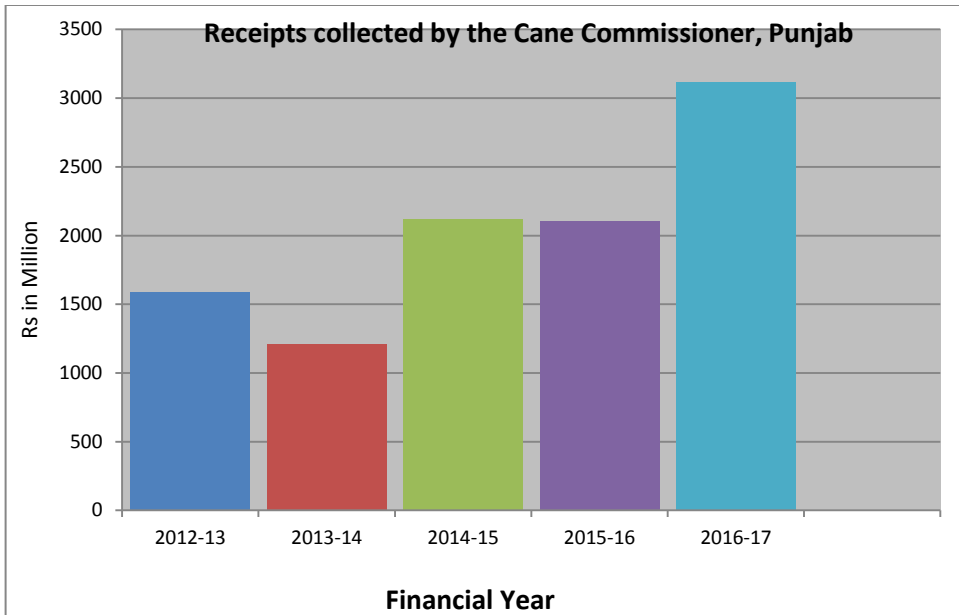
5.2 *Comments on Budgeted Receipts (Variance Analysis)*

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

(Rs. in million)

Year	2012-13	2013-14	2014-15	2015-16	2016-17
Receipts (G-11212)	1,587.51	1,207.23	2121	2104	3115
Percentage changes	(0.3%)	(24%)	76%	(.08%)	32.45%

The above figures highlight that the receipts collection for the years 2012-13 & 2013-14 show decrease of 0.3% and 24% respectively. However, in 2014-15 the receipts collection increased significantly by 76%. The cess collection is dependent upon the sugar cane supply to mills which in turn is related with sugar cane production in the relevant year. The comparison of above stated figures is also shown in following column graph.



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

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

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

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

The issue of compliance with PAC Directives in food department needs to be addressed by the department.

5.4 AUDIT PARAS

5.4.1 Non-realization of sugarcane (Development) cess and penalty-Rs. 26.578 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 M/s Haseeb Waqas sugar mill under Cane Commissioner Punjab revealed that sugarcane (dev) cess along with penalty was not paid during 2016-17.

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 26,577,924.

Audit reported the matter to the respective formation as well as Principal Accounting Officer in November, 2017, but no satisfactory reply was received.

DAC was also not convened till finalization of this report despite written requests in October and November 2017.

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

[PDP No.22028 & 22029]

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 to manage 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 Punjab Revenue Authority (PRA), as an autonomous organization under the administrative control of Finance Department, 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 2016-17, the Punjab Revenue Authority collected an amount of Rs. 77.705 billion against the revised targets of Rs. 84.250 billion.

A comparison of original budget estimates, revised estimates and actual receipts for the year 2016-17 is tabulated below. The variation between the revenue target and actual receipts is depicted both in absolute and percentage terms:

(Rs. in billion)

Variance Analysis for Punjab Revenue Authority 2016-17							
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	Punjab Sales Tax on Services	B0-2382,85	85.000	84.250	77.705	(6.545)	(7.77)

The above figures highlight that the budgeted receipts target during the year was not revised. Actual receipts, however, were 7.77% lower than the 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 Non Recovery of Punjab Sales Tax due to expiry of six months period of stay orders-Rs. 29,262.00 million

According to the Clause 4A of Article 199 of the Constitution of Islamic Republic of Pakistan, read with Law Department's 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 Punjab Revenue Authority, it was noticed that recovery proceedings of Punjab Sales Tax on services in 41 cases were not initiated during 2016-17 besides lapse of six months from the day on which the stay order were issued.

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. 29,262.00 million.

The matter was reported to the Authority in October 2017 but no satisfactory reply was received.

DAC, in its meeting held in January 2018, the committee directed the department to make better efforts to vacate the stay orders.

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

[PDP No.21860]

6.4.2 Non withholding of the Punjab Sales Tax by Public Sector Organizations from Persons on account of Services Rendered –Rs. 16,931.493 million

According to Section 52 of the Punjab Sales Tax (PST) on Services Act, 2012, Recovery of tax not levied or short-levied.– (1) Where by reason of inadvertence, error, misconstruction or for any other reason,

any tax or charge has not been levied or has been short levied, the person liable to pay such amount of the tax or charge shall be served with a notice, within five years of the relevant tax period requiring him to show cause for payment of the amount specified in the notice.

(2) Where by reason of some collusion, abetment, deliberate attempt, misstatement, fraud, forgery, false or fake documents—

(a) any tax or charge has not been paid or is, short paid, the person liable to pay such tax shall be served with a notice within five years of relevant tax period, requiring him to show cause for non-payment of such tax;.

During audit of Punjab Revenue Authority, Lahore, it was noticed that 14 public sector departments did not withhold the PST from the suppliers on account of services rendered during 2016-17. PRA has passed the assessment orders for recovery of tax along with penalty but the same was not yet recovered.

Audit was of the view that inaction on part of management resulted into non-realization of government revenue to the tune of Rs 24,985,832,319.

The matter was reported to the Authority in October 2017, but no satisfactory reply was received.

DAC, in its meeting held in January 2018, reduced the para to Rs. 16,931,493,458 after verification of recovery/settlement of Rs. 8,054,338,861. The Committee directed the department to recover the balance amount at the earliest.

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

[PDP No.21856]

6.4.3 Non-recovery of Punjab sales tax from assesseees -Rs. 5,236.319 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, it was noticed that the department did not realize Sales Tax from 111 defaulters during 2016-17 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 11,706,653,650.

The matter was reported to the Authority in October 2017, but no satisfactory reply was received.

DAC, in its meeting held in January 2018, reduced the para to Rs. 5,236,319,911 after verification of recovery/settlement of Rs. 6,470,333,739. The Committee directed the department to recover the balance amount at the earliest.

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

[PDP No.21857]

6.4.4 Non Realization of Punjab Sales tax on services and default surcharge– Rs. 369.398 million

According to section 49 of the Punjab Sales Tax on Services Act, 2012, “if a registered person does not pay the tax due or any part thereof, whether willfully or otherwise, on time or in the manner as specified under the Act, rules or notification or procedures issued there under, he shall in addition to the tax due and any penalty under section 48 pay the default surcharge at the specified rate.

During audit of the Punjab Revenue Authority, it was noticed that the sales tax and surcharge were not recovered from 550 defaulters during 2016-17.

Audit was of the view that inaction on part of management resulted into non-realization of government revenue to the tune of Rs 906,462,813 as detailed below:-

(Amount in Rupees)

S #	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1	21858	109	885,202,813	537,065,203	348,137,610
2	21861	441	21,260,000	0	21,260,000
Total		550	906,462,813	537,065,203	369,397,610

The matter was reported to the Authority in October 2017, but no satisfactory reply was received.

DAC, in its meetings held in January 2018, reduced the para to Rs. 369,397,610 after verification of recovery/settlement of Rs. 537,065,203. The Committee directed the department to recover the balance amount at the earliest.

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

6.4.5 Non-realization/transfer of sales tax on services conflicted with FBR due to input adjustment of goods against services -Rs. 3,289.056 million

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

During audit of the Punjab Revenue Authority, it was noticed that the sales tax on services collected by FBR was not being transferred to PRA during 2016-17.

Audit was of the view that inaction on part of management resulted into non-realization of government revenue to the tune of Rs. 3,289,056,801.

The matter was reported to the Authority in October 2017, but no satisfactory reply was received.

DAC, in its meetings held in January 2018, the Committee directed the department to expedite the proceeding for realization of claims from FBR.

Audit recommends that strenuous efforts be made for collection of revenue from FBR without further delay.

[PDP No.21859]

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.	Entertainment LHR	20464		Non realization of entertainment duty on musical shows	0
2.	Entertainment LHR	20465		Non realization of entertainment duty from organizers of fashion shows	0
3.	Non Tie Up, Lahore	20524		Short realization of registration fee on non tie up vehicles	158,905
4.	ETO, Excis Lahore	20990		Non realization of vend fee	147,825
5.	ETO, Excis Lahore	20991		Non realization of permit renewal fee	30,000
6.	Sargodha	21409		Non-realization of property tax due to incorrect effect of orders passed under section 9-C	2,516
7.	Sargodha	21410		Non realization of I-17 License	25,000
8.	Mianwali	21620		Non realization of I-17 License	50,000
9.	Zone-XI, Lahore	21888		Non realization of property tax on vaan plots	0
10.	Entertainment & Luxury House Tax, Lahore	21247	1/I	Non-realization of Punjab Luxury House Tax	20,000,000
11.	MRA Multan	21674		Non realization of advance tax on auction money of registration marks	80,150
12.	Khanewal	21776		Non realization of advance tax on auction money of registration marks	19,420
13.	Kasur	21327	7/I	Non-assessment of Professional Tax from ITPs	0
14.	Toba Tek Singh	22254	9/I	Non realization of professional tax from owner of vehicle	7,600
15.	Chinot	F-6052	1/II	Non-realization of Professional Tax on commercial vehicle.	5,800
16.	Chinot	F-6052	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

17.	Chinot	F-6052	3/II	Non-Reconciliation of Revenue Figure With The Treasury Office.	0
18.	MRA Tie up Lahore	F-6018	1/II	Non-reconciliation of revenue figure with the treasury office.	0
19.	Bahawalnagar (Ph-II)	F-6023	7/II	Un-authorized exemption from Property Tax to widows allowed under Section 4(g).	161,249
20.	Bahawalnagar (Ph-II)	F-6023	8/II	Non-realization of Professional Tax on motor vehicles.	3,000
21.	Narowal	F-6032	7/II	Exemption to widows without documentary evidence.	32,913
22.	M.B.Din	F-6113	8/II	Non-realization of professional tax from vehicles.	3,000
23.	Hafiz Abad	F-6127	1/II	Non-realization of professional tax from vehicle	4,200
24.	Okara	F-6239	1/II	Non-realization of professional tax from vehicle	6,800
25.	Okara	F-6239	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
26.	VI Lahore	F-6269	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
27.	Sahiwal	F-6290	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
28.	Rahim Yar Khan	F-6233	16/II	Un justified refund amount of	533,334
29.	Rahim Yar Khan	F-6233	17/II	Short assessment of professional tax with reference to paid up capital	160,000
30.	Rahim Yar Khan	F-6233	18/II	In-admissible exemption granted to widows from property tax	111,021
31.	Rahim Yar Khan	F-6233	19/II	Non-Renewal of L-17 License involving amount of	40,000
32.	Rahim Yar Khan	F-6233	20/II	Non-Realization of property tax for open plots/Land.	14,819
33.	Rahim Yar Khan	F-6233	21/II	Non- reconciliation of figures of revenue heads under Motor registration Branch.	0
34.	BahawalPur	F-6200	18/II	Non-realization of Professional Tax form ITPs.	24,200
35.	BahawalPur	F-6200	19/II	Non-Renewal of L-42-D/J License involving amount of	50,000

36.	BahawalPur	F-6200	20/II	Non-assessment/recovery of luxury house tax and professional tax from cantonment area.	0
37.	BahawalPur	F-6200	21/II	Non-Assessment of property tax for open plots/Land	0
38.	BahawalPur	F-6200	22/II	In-admissible exemption granted to widows from property tax.	2,39,561
39.	BahawalPur	F-6200	23/II	Non- reconciliation of revenue figures with Treasury	0
40.	BahawalPur	F-6200	24/II	Non- reconciliation of figures of revenue heads under Motor registration Branch.	0
41.	Zone-XIV, Lahore	F-6185	8/II	In-admissible exemption from property tax to widows 4(g)	132,227
42.	Zone-XIV, Lahore	F-6185	9/II	Non reconciliation of revenue figures with treasury	0
43.	Zone-XIV, Lahore	F-6185	10/II	Improper survey of open plots/land	0
44.	Bhakkar	F-6309	11/II	Non- creation of demand of Professional Tax from ITPs	0
45.	Bhakkar	F-6309	12/II	Loss due to non- creation of demand and non- recovery of Professional Tax from Lawyers	0
46.	Khushub	F-6286	12/II	Non-realization of Professional Tax on motor vehicles – Rs.9400	9,400
47.	Khushub	F-6286	13/II	Non- creation of demand of Professional Tax from ITPs	0
48.	Khushub	F-6286	14/II	Loss due to non- creation of demand and non- recovery of Professional Tax from Lawyers	0
49.	Khushub	F-6286	15/II	Improper survey on open plot/Land	0
50.	Khushub	F-6286	16/II	Internal audit not conducted	0
51.	Khushub	F-6286	17/II	Non achievement of Revenue Targets Rs.12.239 Million	0
52.	Zone XIII	F-6258	13/II	Improper survey on open plot/Land	0

53.	Zone XIII	F-6258	14/II	Non-Reconciliation Of Revenue Figures With The Treasury Office Rs. 161.360 Million	0
54.	Mianwali	F-6235	10/II	Non-realization of property tax due to short/non transfer annual rented value of taxable units from property register (PT-I) to demand register (PT-8)-Rs.15128	15,128
55.	Mianwali	F-6235	11/II	Non - realization of Cotton Fee	25,196
56.	Mianwali	F-6235	12/II	Non- creation of demand of Professional Tax from ITPs	0
57.	Mianwali	F-6235	13/II	Loss due to non- creation of demand and non- recovery of Professional Tax from Lawyers	0
58.	Mianwali	F-6235	14/II	Improper survey on open plot/Land	0
59.	Mianwali	F-6235	15/II	Non assessment of property tax on open plot/Land	0
60.	Mianwali	F-6235	16/II	Non-Reconciliation Of Revenue Figures under the heads motor registration Brach	0
61.	Mianwali	F-6235	17/II	Internal audit not conducted	0
62.	Mianwali	F-6235	18/II	Variation between Department figure and Accounts officer/Treasury office+Pot office figure Rs.23.065 Million	0
63.	Mianwali	F-6235	19/II	Non achievement of Revenue Targets Rs.22.888 Million	0
64.	Sargodha	F-6203	16/II & 22/II	Improper survey on open plot/Land	0
65.	Sargodha	F-6203	17/II	Internal audit not conducted	0
66.	Sargodha	F-6203	18/II	Non- creation of demand of Professional Tax from ITPs	0
67.	Sargodha	F-6203	19/II	Loss due to non- creation of demand and non- recovery of Professional Tax from Lawyers	0
68.	Sargodha	F-6203	20/II	Non achievement of Revenue Targets Rs.58.203 Million	0

69.	Sargodha	F-6203	21/II	conciliation Of Revenue Figures under the heads motor registration Brach	0
70.	Sargodha	F-6203	22/II	Non assessment of property tax on open plot/Land	0
71.	Sargodha	F-6203	14/II	Non realization of arrears of property tax relating to 05 marla	8,346
72.	Sargodha	F-6203	15/II	Short realization of property tax due to miscalculation	18,198
73.	Zone-XII, Lahore	F-6188	1/II	Non-Reconciliation Of Revenue Figures With The Treasury Office Rs. 120,707,000	0
74.	Multan-I	F-6217	1/II	Irregular Exemption From Property Tax To Widows Allowed Under Section 4(G).	194,676
75.	Multan-I	F-6217	4/II	Non assessment of luxury house tax in multan cantonment area	0
76.	Multan-I	F-6217	2/II	Non-Creation Of Demand Of Open Plots.	0
77.	Multan-I	F-6217	3/II	Internal Audit Not Carried Out.	0
78.	Zone V Lahore	F-6196	1/II	Irregular Exemption From Property Tax To Widows Allowed Under Section 4(G).	299,079
79.	Zone V Lahore	F-6196	2/II	Improper Conduct Of Survey Without Measurements Of Open Plots.	0
80.	Zone V Lahore	F-6196	3/II	Non-Reconciliation Of Revenue Figures With Treasury.	0
81.	Zone X Lahore	F-6250	1/II	Irregular Exemption From Property Tax To Widows Allowed Under Section 4(G).	216,832
82.	Multan -II	F-6227	1/II	Loss of Excise Duty on Bear Made In Pakistan	8,400
83.	Multan-II	F-6227	2/II	Non-Conducting of Internal Audit.	0
84.	Khanewal	F-6253	1/II	Irregular Exemption From Property Tax To Widows Allowed Under Section 4(G).	163,154
85.	Khanewal	F-6253	2/II	Internal Audit Not Carried Out.	0
86.	Bahawalnagar	F-6305	1/II	Irregular Exemption From Property Tax To Widows Allowed Under Section 4(g).	144,116
87.	Bahawalnagar	F-6305	2/II	Non-Realization Of Professional Tax On Commercial Motor Vehicles.	6,000
88.	MRA Multan	F-6236	1/II	Ineffective Internal Audit System.	0

89.	Layyah	F-6323	8/II	Improper survey of open plots /land	9,057
90.	Layyah	F-6323	9/II	Non- realization of property tax due to grant of irregular exemption to trust-1488	1,488
91.	Zone XV Lahore	F-6276	10/II	Non- reconciliation of revenue figures with Treasury	0
92.	Zone XV Lahore	F-6276	11/II	Improper survey of open plots /land	0
93.	Jhang	F-6245	10/II	Non Realization of Professional Tax on Motor Vehicles –	11,600
94.	Jhang	F-6245	11/II	Improper survey on open plot/Land	0
95.	SheikhuPura	F-6244	9/II	Loss due to non creation of demand and non- recovery of Professional Tax from Lawyers	0
96.	SheikhuPura	F-6244	10/II	Improper survey on open plot/Land	0
97.	Gujranwala-II	F-6231	1/II	Non- assessment of property tax on vacant plots	0
98.	Gujranwala-II	F-6231	2/II	Loss of government revenue due to non assessment of different properties located in different localities in rating areas	0
99.	Gujranwala-II	F-6231	3/II	Non-Reconciliation of Revenue Figures with The Treasury Office	0
100.	Gujranwala-II	F-6231	4/II	Non achievement of Revenue Targets – Rs. 20.55 million	20,545,233
101.	Gujranwala-II	F-6231	5/II	Non Reconciliation of property Tax figures as per departmental figures with computer data of Urban Unit	0
102.	Gujranwala –I	F-6234	1/II	Non- assessment of property tax on vacant plots	0
103.	Gujranwala –I	F-6234	2/II	Non/short collection of professional tax due to non focusing on some important areas	0
104.	Gujranwala –I	F-6234	3/II	Non-Reconciliation of Revenue Figures with The Treasury Office	0
105.	Gujranwala –I	F-6234	4/II	Non achievement of Revenue Targets – Rs. 49.46 million	49,460,866

106.	Gujranwala –I	F-6234	5/II	Non Reconciliation of property Tax figures as per departmental figures with computer data of Urban Unit	0
107.	MRA Gujranwala	F-6336	1/I	Short-realization of registration Fee	2,452
108.	Zone-I Lahore	F-6187	1/II	Non- assessment of property tax on open plots	0
109.	Zone-I Lahore	F-6187	2/II	Non-realization of arrears of property tax relating to 5 Marla houses – Rs 6,904	6,904
110.	Zone-I Lahore	F-6187	3/II	Non-Reconciliation of Revenue Figures with The Treasury Office	0
111.	Zone-I Lahore	F-6187	4/II	Non achievement of Revenue Targets – Rs. 28.17 million	28,167,712
112.	Zone-I Lahore	F-6187	5/II	Non Reconciliation of property Tax figures as per departmental figures with computer data of Urban Unit	0
113.	Zone-II, Lahore	F-6198	1/II	Non- assessment of property tax on vacant plots	0
114.	Zone-II, Lahore	F-6198	2/II	Non-Reconciliation of Revenue Figures with The Treasury Office	0
115.	Zone-II, Lahore	F-6198	3/II	Non achievement of Revenue Targets – Rs. 26.50 million	26,489,000
116.	Zone-II, Lahore	F-6198	4/II	Non Reconciliation of property Tax figures as per departmental figures with computer data of Urban Unit	0
117.	Zone-III, Lahore	F-6209	1/II	Non- assessment of property tax on vacant plots	0
118.	Zone-III, Lahore	F-6209	2/II	Non-Reconciliation of Revenue Figures with The Treasury Office	0
119.	Zone-III, Lahore	F-6209	3/II	Non achievement of Revenue Targets – Rs. 37.085 million	37,085,000
120.	Zone-III, Lahore	F-6209	4/II	Non Reconciliation of property Tax figures as per departmental figures with computer data of Urban Unit	0
121.	Zone-IV Lahore	F-6259	1/II	Non- assessment of property tax on vacant plots	0
122.	Zone-IV Lahore	F-6259	2/II	Non-Reconciliation of Revenue Figures with The Treasury Office	0

123.	Gujrat	F-6329	1/II	Non-Reconciliation of Revenue Figures with The Treasury Office	0
124.	Gujrat	F-6329	2/II	Non/short collection of Profession Tax due to non focusing on some important areas	0
125.	Zone VII Lahore	F-6191	7/II	Un-authorized exemption from Property Tax to widows allowed under Section 4(g)	299,575
126.	Zone VII Lahore	F-6191	8/II	Non-Realization of property tax due to allowing excess exemption of property units having 5 marla residential houses	25,971
127.	Zone VII Lahore	F-6191	9/II	Non-Realization of property tax relating to 5 marla residential houses	14,655
128.	Zone VII Lahore	F-6191	10/II	Improper conduct of Survey without measurement of open plots	0
129.	Zone VII Lahore	F-6191	11/II	Non reconciliation of Revenue figures with treasury	0
130.	Faisalabad-I	F-6232	8/II	Un-authorized exemption from Property Tax to widows allowed under Section 4(g)	283,200
131.	Faisalabad-I	F-6232	9/II	Non-realization of arrears of property tax relating to 5 Marla houses	23,372
132.	Faisalabad-I	F-6232	10/II	Non Realization of Property Tax on open plots	12,447
133.	Faisalabad-I	F-6232	11/II	Non- reconciliation of revenue figures with Treasury	0
134.	Faisalabad-II	F-6237	13/II	Un-authorized exemption from Property Tax to widows allowed under Section 4(g)	328,093
135.	Faisalabad-II	F-6237	14/II	Non Realization of Property Tax on open plots	0
136.	Faisalabad-II	F-6237	15/II	Non- creation of demand of Professional Tax from ITPs	0
137.	Faisalabad-II	F-6237	16/II	Non- reconciliation of revenue figures with Treasury	0
138.	Toba Tek Singh	F-6333	10/II	In-admissible exemption granted to widows from property tax	422,990

139.	Toba Tek Singh	F-6333	11/II	Short assessment of professional tax with reference to paid up capital	350,000
140.	DG Khan	F-6283	1/II	In-admissible exemption, from Property Tax, granted to widows.	694,590
141.	DG Khan	F-6283	2/II	Non verification of Government Revenue from Treasury Rs. 253,525,006.	0
142.	Kasur	F-6195	9/II	Non-verification of Property Tax Deposit Challans (PT-10) from Sub Treasury Office and Treasury Office/District Accounts Office.	2,215,237
143.	Kasur	F-6195	10/II	Variation between Departmental and DAO's figures of Motor Vehicle Tax –	945,048
144.	Kasur	F-6195	11/II	Non-realization of Property Tax from State Owned Organizations	87,462.
145.	Kasur	F-6195	12/II	Non-realization of Income Tax on Motor Vehicles.	55,720
146.	Kasur	F-6195	13/II	Non-transfer of Taxable Units From Pt-I To Pt-8 Register Assessed under Section (9)	22,780
147.	Kasur	F-6195	14/II	Internal Audit Report not produced.	0
148.	Zone-XI, Lahore	F-6264	8/II	Defective Reconciliation of Property Tax Deposits	0
149.	Zone-XI, Lahore	F-6264	9/II	Non-realization of Arrears of Property Tax relating to 5 Marla houses –	45,479
150.	Zone-XI, Lahore	F-6264	10/II	Non-realization of Property Tax from State Owned Organizations	45,348
151.	Zone-XI, Lahore	F-6264	11/II	Internal Audit Report not Produced.	0
152.	Zone-V, Lahore	21334	6/1	Non-realization of Property Tax under section 9C-III	205,024
153.	Zone-I, Bahawalpur	21387	1/1	Non-realization of professional tax from Cantonment Board area	168,000
154.	Muzaffargarh	21423	7/1	Non-realization of property tax due to carry forwarded of arrears.	3,039,436
155.	Muzaffargarh	21427	11/1	Non-realization of property tax deposit expiry of stay order	2,095,232

156.	Muzaffargarh	21428	12/1	Irregular exception of five 5 marla houses	54,681
157.	Muzaffargarh	F-6204	1/II	Non-Realization Of Professional Tax On Vehicles.	6,000
158.	Rawalpindi-II	21498	14/1	Non-realization of property tax of A-Category residential houses	16,177
159.	Faisalabad-I	21614	1/1	S/Realization of property tax due to under assessment	216,036
160.	Rahim Yar Khan	21640	1/1	N/Realization of Luxury house tax	5,200,000
161.	Okara	21698	2/1	Unauthorized exemption of 5 marla rented/ commercial houses	65,166
162.	Sheikhupura	21712	5/1	N/realization of income tax and professional tax on motor vehicles	104,150
163.	Khanewal	21775	10/1	Short realization Of property tax due to miscalculation	25,331
164.	Professional Tax, Lahore	21800	3/1	Non-creation of demand of professional tax from ITPs	149,400
165.	Professional Tax, Lahore	F-6256	1/II	Non-realization of Professional Tax due to Shifting Units	1,415,000
166.	Professional Tax, Lahore	F-6256	2/II	Non-realization of Professional Tax due to Closed Units	415,000
167.	Professional Tax, Lahore	F-6256	3/II	Non Assessment/Collection of Professional tax from the Persons Engaged in Various Professions and Providing Different Services.	0
168.	Zone-VIII, Lahore	F-6268	6/II	Unauthorized exemption from property tax to widows allowed under section 4(g)	410,574
169.	Zone-VIII, Lahore	F-6268	7/II	Non realization of property tax on open plots	24,000
170.	Zone-VIII, Lahore	F-6268	8/II	Non conduct of survey of open plots for the assessment of property tax	0
171.	Zone-VIII, Lahore	F-6268	9/II	Non reconciliation of Revenue Figures with treasury	0
172.	MRA Faisalabad	F-6243	4/II	Non realization of Registration fee from owners of default vehicles	7,234
173.	Pakpattan	20858	3/1	Unauthentic exemption granted to widow for property tax	300,310

174.	Layyah	22197	6/I	Non realization of property tax under section 9(C)(III)	9,386
175.	Vehari	F-6106	1/II	Un-authorized exemption from Property Tax to widows allowed under Section 4(g).	391,840
176.	Vehari	F-6106	2/II	Non-realization of property tax due to allowing excess exemption of property unit having 5 Marla residential houses.	8,670
177.	Vehari	F-6106	3/II	Irregular grant of rebate on property tax Rs.4,082	4,082
178.	Zone-IV Lahore (Phase-II)	F-6024	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
179.	Zone-XV Lahore (Phase-II)	F-6044	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
180.	Pakpatan (Phase-II)	F-6102	1/II	N/R of cotton fee	191,962
181.	Pakpatan (Phase-II)	F-6102	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0

EXCISE & TAXATION DEPARTMENT (Expenditure)

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Secretary, Excise, Taxation & Narcotics Control Department, Lahore	F-6186	7/II	Doubtful payment of Law Charges	70,000
2.	Secretary, Excise, Taxation & Narcotics Control Department, Lahore	F-6186	8/II	Professional Tax Certificates not obtained / Recovery of	70,000
3.	Secretary, Excise, Taxation & Narcotics Control Department, Lahore	F-6186	9/II	Defective maintenance of logbooks for purchase of POL	2,154,449

4.	Secretary, Excise, Taxation & Narcotics Control Department, Lahore	F-6186	10/II	Lapse of Budget	2,092,639
5.	Secretary, Excise, Taxation & Narcotics Control Department, Lahore	F-6186	11/II	Non-reconciliation of expenditure	9,126,405
6.	Secretary, Excise, Taxation & Narcotics Control Department, Lahore	F-6186	12/II	Non-deduction of Benevolent Fund & Group Insurance recovery thereof.	12,811
7.	Secretary, Excise, Taxation & Narcotics Control Department, Lahore	F-6186	13/II	Non-deduction of Punjab Sales Tax and Income Tax –Recovery thereof	11,851
8.	Secretary, Excise, Taxation & Narcotics Control Department, Lahore	F-6186	14/II	Irregular payment of salary without service documents	53,403
9.	Secretary, Excise, Taxation & Narcotics Control Department, Lahore	F-6186	15/II	Non-auction of unserviceable articles having auction value	35,300
10.	Secretary, Excise, Taxation & Narcotics Control Department, Lahore	F-6186	16/II	Overpayment of Pay and Allowances Recovery thereof.	17,256
11.	Secretary, Excise, Taxation & Narcotics Control Department, Lahore	F-6186	17/II	Non-reconciliation of Receipt of	246,500
12.	Director Excise & Taxation Region-C, Lahore	21434	1/1	Unauthorized drawal of pay & allowances	6,469,308
13.	Director Excise & Taxation Region-C, Lahore	21443	10/1	Irregular drawal of CA	210,000
14.	Director Excise & Taxation Region-C, Lahore	F-6206	13/II	Irregular expenditure on direct advertisement instead through DGPR	77,200
15.	Director Excise & Taxation Region-C, Lahore	F-6206	14/II	Short realization of Income Tax	28,316
16.	Director Excise & Taxation Region-C, Lahore	F-6206	15/II	Irregular payments of fixed TA/DA	7,200
17.	Director Excise & Taxation Region-C, Lahore	F-6206	16/II	Irregular drawl of Secretariat Allowance	5,226

18.	Director Excise & Taxation Region-C, Lahore	F-6206	17/II	Non Reconciliation of Revenue Figures with treasury	0
19.	Director General Excise, Taxation & Narcotics Control, Lahore	F-6207	15/II	Defective Maintenance of Service Books	0
20.	Director General Excise, Taxation & Narcotics Control, Lahore	F-6207	16/II	Non obtaining of Schedule of Payments	0
21.	Director General Excise, Taxation & Narcotics Control, Lahore	F-6207	17/II	Non Maintenance of Fixed Assets Register	0
22.	Director General Excise, Taxation & Narcotics Control, Lahore	F-6207	18/II	Unauthorized payment of integrated allowance to Labha Masih Canstable.	3,600
23.	Director General Excise, Taxation & Narcotics Control, Lahore	F-6207	19/II	Non Existence of internal Audit	0
24.	Director General Excise, Taxation & Narcotics Control, Lahore	F-6207	20/II	Irregular purchase through Misclassification	28,730
25.	Director General Excise, Taxation & Narcotics Control, Lahore	F-6207	21/II & 25/II	Non-Reconciliation of Expenditure	0
26.	Director General Excise, Taxation & Narcotics Control, Lahore	F-6207	22/II	Loss due to non receipt of GST invoice	54,797
27.	Director General Excise, Taxation & Narcotics Control, Lahore	F-6207	23/II	Non-Disposal of irreparable store and stocks	34,000
28.	Director General Excise, Taxation & Narcotics Control, Lahore	F-6207	24/II	Defective maintenance of log books	0
29.	Director General Excise, Taxation & Narcotics Control, Lahore	F-6207	25/II	Physical verification of store and stock	0
30.	Bahawal Pur	21388	12/I	Non maintenance of record of pay and allowances	1,183,993
31.	Bahawal Pur	21389	13/I	Non disposal of old vehicle	200,000

32.	Bahawal Pur	21390	14/I	Defective maintenance of log book	348,339
33.	Bahawal Pur	21391	15/I	Lapse of govt. budget due to non surrender within stipulated time	5,326,632
34.	Bahawal Pur	21392	16/I	Unauthentic exemption on purchase of stationery due to non observance of PEPRA	1,015,107
35.	Bahawal Pur	21393	17/I	Irregular purchase of printer and computer accessories through split up non observance of PEPRA	188,779
36.	Bahawal Pur	F-6200	25/II	Payment of rent of buildings without assessment of buildings	615,000
37.	Bahawal Pur	F-6200	26/II	Payment of arrears of previous years rent from current budget amounting to	67,472
38.	Bahawal Pur	F-6200	27/II	Physical Verification Of Store And Stock	0
39.	Bahawal Pur	F-6200	28/II	Non-accountal/Non-Maintenance Of Consumption Account Of Postage Stamps	9,000
40.	Bahawal Pur	F-6200	29/II	Electricity bills drawn from government treasury but not deposited	17,014
41.	Bahawal Pur	F-6200	30/II	Non-maintenance of schedule of payments	0
42.	Bahawal Pur	F-6200	31/II	Non-conducting of internal audit	0
43.	Bahawal Pur	F-6200	32/II	Doubtful payments due to non-confirmation of GST deposits	58,677
44.	Bahawal Pur	F-6200	33/II	Non-deposit of cash security by cash and stock handling staff	0
45.	Bahawal Pur	F-6200	34/II	Non-maintenance of fix assets register	0
46.	Rahim Yar Khan	21652		Non-maintenance of record of pay and allowances	10,519,437
47.	Rahim Yar Khan	21653		Lapse of budget due to non surrender of savings	255,922
48.	Rahim Yar Khan	F-6233	22/II	Irregular Purchases due to non verification of GST deposits Amount to	60,962
49.	Rahim Yar Khan	F-6233	23/II	Physical verification of Store and Stock	0
50.	Rahim Yar Khan	F-6233	24/II	Non-maintenance of schedule of payments	0
51.	Rahim Yar Khan	F-6233	25/II	Defective Maintenance of Service Books.	0

BOARD OF REVENUE (Expenditure)

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Senior Member Board of Revenue, Lahore	21249	1/I	Irregular expenditure of POL due to improper maintenance of logbook and generator	915,906
2.	Senior Member Board of Revenue, Lahore	21250	3/I	Irregular expenditure of POL due to improper maintenance of govt. vehicle	206,884
3.	Senior Member Board of Revenue, Lahore	21251	4/1	Irregular purchase of tyres	56,800
4.	Senior Member Board of Revenue, Lahore	F-6184	1/II	Non-surrender laps of funds	2,128,352
5.	Senior Member Board of Revenue, Lahore		2/II	Non shown of sales tax deposits	132,452
6.	Senior Member Board of Revenue, Lahore		3/II	Non recovery of professional tax	34,000
7.	Senior Member Board of Revenue, Lahore		4/II	Non auction of old newspaper	6,848
8.	Senior Member Board of Revenue, Lahore		5/II	Fixed assests register	0
9.	Senior Member Board of Revenue, Lahore		6/II	Non conducting of internal audit	0
10.	Senior Member Board of Revenue, Lahore		7/II	Doubtful expenditure on repair of vehicle	33,393
11.	Senior Member Board of Revenue, Lahore		8/II	Annual physical verification of store	0
12.	Commissioner Sargodha (Ph-II)	F-6037	1/II	Irregular re-appropriation budget under different objects	1,100,000
13.	Commissioner Sargodha (Ph-II)	F-6037	2/II	Verification of deposits of receipts (rent) of circuit hose Sargodha from DAO Sargodha	150,000
14.	Commissioner Sargodha (Ph-II)	F-6037	3/II	Non Recovery of Professional Tax from the supply firms	10,000
15.	Commissioner Sargodha (Ph-II)	F-6037	4/II	Waste mobil oil not sold	2,240
16.	Commissioner Sargodha (Ph-II)	F-6037	5/II	Non auction of old newspapers	1,883
17.	Commissioner Sargodha (Ph-II)	F-6037	6/II	Non disposal of condemned / Unserviceable items	0
18.	Commissioner Sargodha (Ph-II)	F-6037	7/II	Fixed assets register not in accordance with PIFRA	0
19.	Commissioner Sargodha (Ph-II)	F-6037	8/II	Internal Audit not carried out	0

20.	Commissioner Sargodha (Ph-II)	F-6037	9/II	Improper maintenance of service books /personal files	0
21.	Commissioner Lahore (Ph-II)	F-6010	7/II	Doubtful expenditure as actual payee receipts not obtained	3,409,217
22.	Commissioner Lahore (Ph-II)	F-6010	8/II	Irregular re-appropriation budget under different head	2,650,000
23.	Commissioner Lahore (Ph-II)	F-6010	9/II	Verification of deposits of sale tax not made from sales tax collector rate	52,433
24.	Commissioner Lahore (Ph-II)	F-6010	10/II	Non auction of unserviceable items	15,374
25.	Commissioner Lahore (Ph-II)	F-6010	11/II	Waste mobil oil not sold	11,270
26.	Commissioner Lahore (Ph-II)	F-6010	12/II	Non recovery of professional tax from the supply firms	9,000
27.	Commissioner Lahore (Ph-II)	F-6010	13/II	Non auction of old newspaper	3,252
28.	Commissioner Lahore (Ph-II)	F-6010	14/II	Annual physical verification of store and stock not carried out	0
29.	Commissioner Lahore (Ph-II)	F-6010	15/II	Fixed assets register not in accordance with PIFRAs	0
30.	Commissioner Lahore (Ph-II)	F-6010	16/II	Internal audit not carried out	0
31.	Commissioner Bahawal Pur (Ph-II)	F-6050	22/II	Irregular maintenance of stock register for consumable items	4,892,797
32.	Commissioner Bahawal Pur (Ph-II)	F-6050	23/II	Non Maintenance of permanent/dead stock register	0
33.	Commissioner Bahawal Pur (Ph-II)	F-6050	24/II	Non Carrying physical verification of stock & Stores	0
34.	Commissioner Bahawal Pur (Ph-II)	F-6050	25/II	Non provision of approved /sanctioned vehicles	0
35.	Commissioner Bahawal Pur (Ph-II)	F-6050	26/II	Internal audit not conducted	0
36.	Commissioner Gujranwala (Ph-II) phase	F-6079	1/II	Non disposal of waste newspapers and other dead items	0
37.	Commissioner Gujranwala (Ph-II) phase	F-6079	2/II	Non Maintenance of Fixed Assets Register	0
38.	Commissioner Gujranwala (Ph-II) phase	F-6079	3/II	Non Existence of internal controls	0
39.	Commissioner Gujranwala (Ph-II) phase	F-6079	4/II	Non-completion of service books and leave accounts	0
40.	Commissioner Gujranwala (Ph-II) phase	F-6079	5/II	Non-maintenance of TA/DA appropriation register on the prescribed format	

41.	Commissioner Rawalpindi	F-6321	1/II	Irregular payment of sales tax without verification of sales tax invoices –	1,987,667
42.	Commissioner Rawalpindi	F-6321	2/II	Doubtful Expenditure as Actual Payee Receipts (APR) not Obtained.	783,411
43.	Commissioner Rawalpindi	F-6321	3/II	Misclassification of expenditure	22,230
44.	Commissioner Rawalpindi	F-6321	4/II	Short-deduction of 5% House Rent Charges.	12,088
45.	Commissioner Rawalpindi	F F-6321	5/II	Excess drawl of Daily allowance and POL	8,716
46.	Commissioner Rawalpindi	F-6321	6/II	Non disposal of old Newspaper	5,832
47.	Commissioner Rawalpindi	F-6321	7/II	Irregular drawl of House Rent Allowance	3,149
48.	Commissioner Rawalpindi	F-6321	8/II	Loss of revenue due to less deduction of Income Tax	1,700
49.	Commissioner Rawalpindi	F-6321	9/II	Non conducting of internal audit for the period 2016-17.	0
50.	Commissioner Rawalpindi	F-6321	10/II	Defective maintenance of Service Books.	0
51.	Commissioner Rawalpindi	F-6321	11/II	Annual physical verification of store and stock not carried out.	0
52.	Commissioner Gujranwala	21342	6/1	Less recovery of Income Tax	112,593
53.	Commissioner Gujranwala	21344	8/1	Irregular expenditure on purchase of books	201,436
54.	Commissioner Gujranwala	21346	10/1	Doubtful/Irregular expenditure on repair of transport	1,588,468
55.	Commissioner Gujranwala	F-6197	11/II	Irregular expenditure on financial assistance	1,000,000
56.	Commissioner Gujranwala	F-6197	12/II	Inefficient Utilization of Funds	8,222,593
57.	Commissioner Gujranwala	F-6197	13/II	Irregular excess expenditure than budget allocation	758,314
58.	Commissioner Gujranwala	F-6197	14/II	Doubtful payment of 6621 liters of POL used in Generator	522,111
59.	Commissioner Gujranwala	F-6197	15/II	Non disposal of unserviceable/condemned stock	77,500
60.	Commissioner Gujranwala	F-6197	16/II	Unauthorized payment of Integrated Allowance	34,200
61.	Commissioner Gujranwala	F-6197	17/II	Non recovery of Punjab Sales Tax on services	13,048

62.	Commissioner Gujranwala	F-6197	18/II	Non disposal of discarded newspapers	10,000
63.	Commissioner Gujranwala	F-6197	19/II	Non-maintenance of fixed asset register	0
64.	Commissioner Gujranwala	F-6197	20/II	Approved list of vehicles not provided	0
65.	Commissioner Gujranwala	F-6197	21/II	Non maintenance of duplicate service books	0
66.	Commissioner Gujranwala	F-6197	22/II	Internal Audit Not Conducted	0
67.	Commissioner Gujranwala	F-6197	23/II	Physical Verification not conducted	0
68.	Commissioner Gujranwala	F-6197	24/II	Non Verification of Qualification Certificates from Concerned Institution / Boards Of The officials/ Officers	0
69.	Commissioner Gujranwala	F-6197	25/II	Comments on internal controls of the entity	0
70.	Commissioner Sargodha Div. Sargodha	F-6224	10/II	Non Utilization of Funds	1,770,126
71.	Commissioner Sargodha Div. Sargodha	F-6224	11/II	Unauthorized use of Air conditioner	0
72.	Commissioner Sargodha Div. Sargodha	F-6224	12/II	Irregular payment of late payment electricity surcharge to FESCO	0
73.	Commissioner Sargodha Div. Sargodha	F-6224	13/II	Non Maintenance of Telephone Register	0
74.	Commissioner Sargodha Div. Sargodha	F-6224	14/II	Non maintenance of fixed assets register	0
75.	Commissioner Sargodha Div. Sargodha	F-6224	15/II	Physical Verification not conducted	0
76.	Commissioner Sargodha Div. Sargodha	F-6224	16/II	Internal audit not conducted	0
77.	Commissioner Sargodha Div. Sargodha	F-6224	17/II	Non Maintenance of Electricity and Sui Gas Registers	0
78.	Commissioner Sargodha Div. Sargodha	F-6224	18/II	Comments on internal controls of the entity	

79.	Commissioner Sargodha Div. Sargodha	21557	1/1	Irregular exp. On repair of office building	17,986,059
80.	Commissioner Sargodha Div. Sargodha	21558	2/1	Irregular purchase of furniture	8,994,017
81.	Commissioner Sargodha Div. Sargodha	21562	6/1	Non-deduction of income tax on honoraria	57,600
82.	Commissioner Sargodha Div. Sargodha	21563	7/1	Excess expenditure over budget allocation	3,978,639
83.	Commissioner Sargodha Div. Sargodha	21564	8/1	Irregular exp. On repair of vehicles	296,770
84.	Commissioner Sargodha Div. Sargodha	21565	9/1	Irregular exp. On repair of machinery and equipment	320,940
85.	Commissioner Multan Division Multan	21567	2/1	Irregular purchase of stationery by split up	304,320
86.	Commissioner Multan Division Multan	21568	3/1	Vouched account of repair of office building not produced	13,084,000
87.	Commissioner Multan Division Multan	21570	5/1	Irregular payment on a/c of purchase of furniture without deduction of liquidated damages	109,492
88.	Commissioner Multan Division Multan	F-6225	1/II	Fixed Assets Register Not Maintain In Accordance With PIFRA	0
89.	Commissioner Multan Division Multan	F-6225	2/II	Internal Audit not carried out	0
90.	Commissioner Multan Division Multan	F-6225	3/II	Physical Verification not Conducted	0
91.	Commissioner Multan Division Multan	F-6225	4/II	Irregular Expenditure Beyond Sanction Power.	502,980
92.	Commissioner Multan Division Multan	F-6225	5/II	Saving of Fund Above the Prescribed Limits from Budget Allocation .	2,230,336
93.	Commissioner Multan Division Multan	F-6225	6/II	Lapse of Funds.	2,193,573
94.	Commissioner Multan Division Multan	F-6225	7/II	Misclassification of expenditure.	64,510
95.	Commissioner Multan Division Multan	F-6225	8/II	Non disposal of un-serviceable stock articles.	65,450
96.	Commissioner Multan Division Multan	F-6225	9/II	Irregular use of POL due to incomplete maintenance of log books.	274,570
97.	Commissioner Multan Division Multan	F-6225	10/II	Irregular Expenditure On Repair Of Vehicles.	131,600

98.	Commissioner DG.Khan Div. D.G.Khan	21580	2/1	Irregular appointment of contingent staff	1,588,600
99.	Commissioner DG.Khan Div. D.G.Khan	21581	3/1	Irregular purchase of other stores	186,498
100.	Commissioner DG.Khan Div. D.G.Khan	21583	5/1	Irregular exp. Beyond sanctioning power	2,225,333
101.	Commissioner DG.Khan Div. D.G.Khan	F-6228	7/II	Not Maintain In Accordance With PIFRA	0
102.	Commissioner DG.Khan Div. D.G.Khan	F-6228	8/II	Internal Audit not carried out	0
103.	Commissioner DG.Khan Div. D.G.Khan	F-6228	9/II	Saving of Fund Above the Prescribed Limits from Budget Allocation.	1,353,062
104.	Commissioner DG.Khan Div. D.G.Khan	F-6228	10/II	Physical Verification not Conducted	0
105.	Commissioner DG.Khan Div. D.G.Khan	F-6228	11/II	Non Disposal of Unserviceable Articles	10,000
106.	Commissioner DG.Khan Div. D.G.Khan	F-6228	12/II	Lapse of Funds	1,548,808,575
107.	Commissioner DG.Khan Div. D.G.Khan	F-6228	13/II	Irregular Use of POL due to Incomplete of LOG Books	3,451,147
108.	Commissioner Faisalabad Div. Faisalabad	22041	1/1	Irr/exp. On repair of building	15,697,517
109.	Commissioner Faisalabad Div. Faisalabad	22042	2/1	Irr/exp. On purchase of furniture	8,437,000
110.	Commissioner Faisalabad Div. Faisalabad	22045	5/1	Irr/exp. Of repair of M&E	1,152,000
111.	Commissioner Div. Faisalabad	22046	6/1	Irr/exp. On repair of furniture	943,660
112.	Commissioner Faisalabad	F-6294	10/II	Unauthenticated deposit of GST	1,521,570
113.	Commissioner Faisalabad Div. Faisalabad	F-6294	11/II	Non maintenance of permanent/ dead stock register	0
114.	Commissioner Faisalabad Div. Faisalabad	F-6294	12/II	Non conduct of physical verification of stores/stocks	0

115.	Commissioner Faisalabad Div. Faisalabad	F-6294	13/II	Non provision of approved /sanctioned vehicle's	0
116.	Commissioner Faisalabad Div. Faisalabad	F-6294	14/II	Non conduct of internal audit	0
117.	Commissioner Bahawalpur Div. Bahawalpur	22147	4/1	Irr/exp. On repair of M&E through split up	1,276,164
118.	Commissioner Bahawalpur Div. Bahawalpur	22149	6/1	Non-confirmation of GST deposits	826,748
119.	Commissioner Bahawalpur Div. Bahawalpur	22150	7/1	N/M of logbooks of vehicles	285,025
120.	Commissioner Bahawalpur Div. Bahawalpur	22152	9/1	Excess exp. Than budget	545,060
121.	Commissioner Bahawalpur Div. Bahawalpur	22153	10/1	Unjustified exp. On purchase of furniture through split up	296,946
122.	Commissioner Bahawalpur Div. Bahawalpur	22156	13/1	N/Recon. of passbooks of SDA account with DAO	0
123.	Commissioner Bahawalpur Div. Bahawalpur	22157	14/1	Irregular mode of payment	252,840
124.	Commissioner Bahawalpur Div. Bahawalpur	F-6313	15/II	Irregular Expenditure on Repaired of Furniture through Split-up	753,855
125.	Commissioner Bahawalpur Div. Bahawalpur	F-6313	16/II	Irregular Expenditure on repair of transport through Split-up	1,609,395
126.	Commissioner Bahawalpur Div. Bahawalpur	F-6313	17/II	Irregular Expenditure on Repaired of IT Equipment through Split-up	195,975
127.	Commissioner Bahawalpur Div. Bahawalpur	F-6313	18/II	Non-Deposit of Professional Tax	5,000
128.	Commissioner Bahawalpur Div. Bahawalpur	F-6313	19/II	Pending court cases	0
129.	Commissioner Bahawalpur	F-6313	20/II	Defective Maintenance of Service Books.	0
130.	Commissioner Bahawalpur	F-6313	21/II	Non finalization of pending inquiry cases	0
131.	Commissioner . Bahawalpur	F-6313	22/II	Schedule of Payments.	0

132.	Commissioner Bahawalpur Div. Bahawalpur	F-6313	23/II	Non Maintenance of Fixed Assets Register	0
133.	Commissioner Bahawalpur Div. Bahawalpur	F-6313	24/II	Non Maintenance of Budget Register.	0
134.	Commissioner Bahawalpur Div. Bahawalpur	F-6313	25/II	Non-Maintenance of Pool Register	0
135.	Commissioner Bahawalpur Div. Bahawalpur	F-6313	26/II	Cash Security not deposited.	0
136.	Commissioner Multan (Ph-II)	F-6043	1/II	Not Sold of Old Used Mobil Oil Amounting to Rs:17580(approx.)	17,580
137.	Commissioner Multan	F-6043	2/II	Lapse of Funds	785,474
138.	Commissioner Multan	F-6043	3/II	Irregular use of POL due to incomplete maintenance of log booksRs.711277	711,277
139.	Commissioner Multan	F-6043	4/II	Non maintenance of fixed assets registers	
140.	Commissioner Multan	F-6043	5/II	Internal audit not conducted	
141.	Commissioner Multan	F-6043	6/II	Non Verification of Qualification Certificates from Concerned Institution / Boards Of The Officials/ Officers.	
142.	Commissioner Multan	F-6043	7/II	Physical Verification not conducted	
143.	Commissioner Multan	F-6043	8/II	Defective Maintenance of History Sheet	
144.	Commissioner Multan	F-6043	9/II	Non Maintenance of Electricity and Sui Gas Registers-	
145.	Commissioner Multan	F-6043	10/II	Non Maintenance of Telephone Register	
146.	Commissioner Multan	F-6043	11/II	Defective Maintenance of Service Books	
147.	Commissioner Multan	F-6043	12/II	Less/None Deduction of Income Tax	15,031
148.	Commissioner DG Khan (Ph-II)	F-6011	4/II	Non maintenance of fixed assets registers	0
149.	Commissioner DG Khan	F-6011	5/II	Internal audit not conducted	0
150.	Commissioner DG Khan	F-6011	6/II	Non VerificationOf Qualification Certificates from Concerned Institution / Boards Of The Officials/ Officers.	0

151.	Commissioner DG Khan	F-6011	7/II	Physical Verification not conducted	0
152.	Commissioner DG Khan	F-6011	8/II	Defective Maintenance of History Sheet	0
153.	Commissioner DG Khan	F-6011	9/II	Non Maintenance of Electricity and Sui Gas Registers-	0
154.	Commissioner DG Khan	F-6011	10/II	Non Maintenance of Telephone Register	0
155.	Commissioner DG Khan	F-6011	11/II	Defective Maintenance of Service Books	0
156.	Commissioner DG Khan	F-6011	3/II	Irregular use of POL due to incomplete maintenance of log books 2,476,606	2,476,606
157.	Commissioner DG Khan	F-6011	1/II	Not Sold of Old Used Mobil Oil Amounting to (approx.)	5,760
158.	Commissioner DG Khan	F-6011	2/II	Lapse of Funds	41,324,461
159.	Commissioner Sahiwal (Phase II)	F-6092	1/II	Unauthorized payment due to purchase of goods from incorrect heads	32,910
160.	Commissioner Sahiwal (Phase II)	F-6092	2/II	Non disposal of waste newspapers and other dead items	0
161.	Commissioner Sahiwal (Phase II)	F-6092	3/II	Non-Completion Of Service Books And Leave Accounts	0
162.	Commissioner Sahiwal (Phase II)	F-6092	4/II	Unauthorized retention of govt mony (circuit house)	0
163.	Commissioner Faisalabad (Phase II)	F-6066	1/II	Irregular expenditure on pending liabilities	672,041
164.	Commissioner Faisalabad (Phase II)	F-6066	2/II	Irregular mode of payment	225,000
165.	Commissioner Faisalabad (Phase II)	F-6066	3/II	Unauthorized retention of govt money	1,362,250
166.	Commissioner Faisalabad (Phase II)	F-6066	4/II	Defective maintenance of cash book by non entering of cheque in cash book	259,250
167.	Commissioner Faisalabad (Phase II)	F-6066	5/II	Less recovery of Income tax	31,844
168.	Commissioner Faisalabad (Phase II)	F-6066	6/II	Unauthorized payment of HR allowance and Non Deduction of 5% of HR in millions	0

169.	Commissioner Faisalabad (PhaseII)	F-6066	15/II	Non Existence of internal control	
170.	Commissioner Faisalabad (PhaseII)	F-6066	14/II	Non obtaining schedule of payment	0
171.	Commissioner Faisalabad (PhaseII)	F-6066	13/II	Non maintenance of Fixed assets register	0
172.	Commissioner Faisalabad (PhaseII)	F-6066	12/II	Improper maintenance of stock and store register	0
173.	Commissioner Faisalabad (PhaseII)	F-6066	11/II	Defective maintenance of cash book	0
174.	Commissioner Faisalabad (PhaseII)	F-6066	10/II	Non verification of education certificates	0
175.	Commissioner Faisalabad (PhaseII)	F-6066	9/II	Non disposal of condemned/unserviceable items	0
176.	Commissioner Faisalabad (PhaseII)	F-6066	8/II	Non verification of GST	0
177.	Commissioner Faisalabad (PhaseII)	F-6066	7/II	Non provision of approved vehicle list	0

BOARD OF REVENUE (Tehsildar)

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	TT Singh	F-6308	6/II	Non Reconciliation of Receipts figures with treasury	0
2.	Kasur	F-6343	6/II	Non-realization of Capital Value Tax on Transfer of Urban Immoveable Land -	25,000
3.	Kasur	F-6343	7/II	Non-realization/Deposit of TMA Share on transfer of Immoveable Property -	19,340
4.	Kasur	F-6343	8/II	Late Deposit of Copying Charges	16,214
5.	Kasur	F-6343	9/II	Non-recovery of Abiana from Technical Training College	14,650
6.	Kasur	F-6343	10/II	Non-verification of Government deposit Challans from the District Accounts/Treasury Office	1,978,200
7.	Kasur	F-6343	11/II	Internal Audit Report not Produced	0
8.	Nankana	21069	8/I	Inadmissible allowance of Lambardari Fees	18,506
9.	Liaqat Pur	20894	3/I	Irregular approval of mutation without realization of condonation fees	637,500
10.	Rahim Yar Khan	21658	4/I	Non realization/deposit of TMA fees on transfer of immovable property	127,558
11.	Bahawal Pur Saddar	F-6262	6/II	Non-Realization of oral mutation fee	66,523
12.	Bahawal Pur Saddar	F-6262	7/II	Non-Reconciliation of Revenue Figure with the District Accounts	0
13.	Bahawal Pur Saddar	F-6262	8/II	Less Realization of mutation fee etc due to under valuation of the property	3,960
14.	City Fasil Abad (Ph-II)	F-6176	1/II	Non-realization of withholding tax from seller on oral sale with in two years from date of purchase of rural land	5,900
15.	Daska (Ph-II) phase	F-6046	1/II	Short-realization of mutation fee on inheritance, mortgage of land	3,300

16.	Dunya Pur	F-6146	1/II	Non realization of capital gain tax on on resale within two years	2,200
17.	Ferozwala	F-6016	2/II	Short-realization of mutation fee on inheritance, mortgage of rural land	7,200
18.	Ferozwala	F-6016	1/II	Non-realization of capital gain tax on oral sale with in two years from date of purchase of rural land	11,790
19.	Hazro	F-6078	2/II	Short-realization of mutation fee on oral sale of rural land through decree, rule of court	4,839
20.	Hazro	F-6078	1/II	Non-realization of mutation fee on oral gift in favour of other than legal heirs	7,050
21.	Nankana Sahb	F-6170	1/II	Short-realization of mutation fee gift in favour of other than legal heirs of rural land	4,500
22.	Pasrur	F-6049	1/II	Short-realization of mutation fee on inheritance, mortgage of rural land	7,800
23.	Saddar Fasilabad (Ph-II)	F-6177	1/II	Short-realization of mutation fee on inheritance, mortgage of rural land	9,300
24.	Sahiwal (Ph-II)	F-6157	10/II	Short-realization of mutation fee on inheritance, mortgage of rural land	2,400
25.	Sialkot (Ph-II)	F-6045	1/II	Short-realization of mutation fee on inheritance, mortgage of rural land	3,000
26.	Sohawa (Ph-II)	F-6054	1/II	Non-realization of capital gain tax on oral sale with in two years from date of purchase of rural land	4,300
27.	Zafarwal (Ph-II)	F-6055	1/II	Non-realization of mutation fee on oral gift in favour of other than legal heirs	9,600
28.	Mandi Bahaudin (Ph-II)	F-6110	1/II	Short-Realization of Mutation Fee – 3750	3,750
29.	Raiwind (Ph-II)	F-6008	1/II	Non realization of mutation fee on inheritance	2,400
30.	Ahmed pur east (Ph-II)	F-6075	7/II	Non Deposit of mutation fee – Rs	4,800
31.	Ahmed pur east (Ph-II)	F-6075	8/II	Non-Reconciliation of Revenue Figure With The District Accounts/Treasury Office	0
32.	Sadiq abad (Ph-II)	F-6150	12/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0

33.	Hasil pur (Ph-II)	F-6159	8/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
34.	Khan pur (Ph-II)	F-6104	7/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
35.	Liaqat Pur	F-6107	8/II	Non-Reconciliation of Revenue Figure with the District Accounts	0
36.	Rahim Yar Khan	F-6132	10/II	Non-Reconciliation of Revenue Figure with the District Accounts	0
37.	Sohawa	F-6054	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
38.	Malikwal	F-6080	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
39.	Sargodha	F-6041	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
40.	Chichawatni (Phase-II)	F-6070	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
41.	Jaranwala (Phase-II)	F-6141	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
42.	Kamoke (Phase-II)	F-6181	1/II	NR Mutation Fee	5,460
43.	Kamoke (Phase-II)	F-6181	2/II	Non verification of revenue figure from treasury	0
44.	Muridke	F-6173	1/II	Non verification of revenue figure from treasury	0

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.	Saddar Gujranwala	22178		Non/short recovery of capital value tax	9,000
2.	Taxila (Ph-II)	F-6137	1/II	Discrepancies in maintenance of record	0
3.	Taxila (Ph-II)	F-6137	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
4.	Malikwal (Ph-II)	F-6091	1/II	Discrepancies in maintenance of record	0
5.	Malikwal (Ph-II)	F-6091	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
6.	Kharian (Ph-II)	F-6101	1/II	Discrepancies in maintenance of record	0
7.	Gojar Khan (Ph-II)	F-6123	1/II	Discrepancies in maintenance of record	0
8.	Gojar Khan (Ph-II)	F-6123	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
9.	Sadiq Abad (Ph-II)	F-6149	4/II	Loss due to under valuation of the property	26,520
10.	Sadiq Abad (Ph-II)	F-6149	5/II	Discrepancies in Maintenance of record	0
11.	Liaqat Pur (Ph-II)	F-6108	7/II	Discrepancies in Maintenance of record	0
12.	Liaqat Pur (Ph-II)	F-6108	8/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
13.	Khan Pur (Ph-II)	F-6112	5/II	Discrepancies in Maintenance of record	0
14.	Khan Pur (Ph-II)	F-6112	6/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
15.	Bahawal Pur Saddar (Ph-II)	F-6034	3/II	Discrepancies in Maintenance of record	0
16.	Bahawal Pur Saddar (Ph-II)	F-6034	4/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
17.	Bahawal Pur Saddar (Ph-II)	F-6034	5/II	Non Finalization of Mutations involving blockade of Govt Revenue	0
18.	Bahawal Pur Saddar (Ph-II)	F-6034	6/II	Non distribution of Patwari share	178,100

19.	Ahmed Pur East (Ph-II)	F-6073	3/II	Non distribution of Patwari share	3,300
20.	Ahmed Pur East (Ph-II)	F-6073	4/II	Discrepancies in Maintenance of record	0
21.	Ahmed Pur East (Ph-II)	F-6073	5/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
22.	Yazman (Ph-II)	F-6038	3/II	Non Finalization of Mutations involving blockade of Govt Revenue	0
23.	Yazman (Ph-II)	F-6038	4/II	Non Maintenance of record	0
24.	Hasil Pur (Ph-II)	F-6166	3/II	Discrepancies in Maintenance of record	0
25.	Hasil Pur (Ph-II)	F-6166	4/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
26.	Wazir Abad (Ph-II)	F-6094	1/II	Internal Audit not carried out	0
27.	Wazir Abad (Ph-II)	F-6094	2/II	Non reconciliation of Revenue figure from Treasury Office	0
28.	Pasrur (Ph-II)	F-6060	1/II	Internal Audit not carried out	0
29.	Pasrur (Ph-II)	F-6060	2/II	Non reconciliation revenue figure with the Treasury/ District Accounts Office	0
30.	Gujranwala (Ph-II)	F-6086	1/II	Internal Audit not carried out	0
31.	Gujranwala (Ph-II)	F-6086	2/II	Non reconciliation revenue figure with the Treasury/ District Accounts Office	0
32.	Daska (Ph-II)	F-6051	1/II	Internal Audit not carried out	0
33.	Daska (Ph-II)	F-6051	2/II	Non reconciliation revenue figure with the Treasury/ District Accounts Office	0
34.	Bhalwal (Ph-II)	F-6143	1/II	Internal Audit not carried out	0
35.	Bhalwal(Ph-II)	F-6143	2/II	Non reconciliation revenue figure with the Treasury/ District Accounts Office	0
36.	Raiwind (Ph-II)	F-6013	1/II	Internal Audit not carried out	0
37.	Faisalabad	F-6201	1/II	Internal Audit not carried out	0
38.	Faisalabad	F-6193	2/II	Non reconciliation of revenue figure with treasury office	0
39.	Jhelum	F-6289	1/II	Non reconciliation revenue figure with the Treasury/ District Accounts Office	0
40.	Rawalpindi City	F-6289	1/II	Non realization Mutation fee on Taqseem of immovable property	7,000
41.	Rawalpindi City	F-6289	2/II	Non realization Mutation fee on oral mutation of immovable property through Decree by Court of law	4,000

42.	Rawalpindi City	F-6289	3/II	Non reconciliation revenue figure with the Treasury/ District Accounts Office	0
43.	Sahiwal	F-6284	1/II	Internal Audit not carried out	0
44.	Sahiwal	F-6284	2/II	Non reconciliation of Revenue figure from Treasury Office	0
45.	Okara	F-6315	1/II	Internal Audit not carried out	0
46.	Okara	F-6315	2/II	Non reconciliation of Revenue figure from Treasury Office	0
47.	Samundri	F-6210	1/II	Non reconciliation of Revenue figure from Treasury Office	0
48.	Samundri	F-6210	2/II	Internal Audit not carried out	0
49.	Tandlanwala	F-6338	1/II	Internal Audit not carried out	0
50.	Tandlianwala	F-6338	2/II	Non reconciliation of Revenue figure from Treasury Office	0
51.	Lodhran	F-6335	8/II	Non realization of mutation fee on Waqaf Nama	169,680
52.	Lodhran	F-6335	9/II	Non-Maintenance of relevant record of gift (Tamleek) deeds	0
53.	Lodhran	F-6335	10/II	Discrepancies in Provision of record/ Non preparation and non maintenance of computerized record	0
54.	Lodhran	F-6335	11/II	Mutations Passed through Eh le Commission without any documentary proof.	0
55.	Lodhran	F-6335	12/II	Non- Production of Challans On A/C Of Advance Tax, Mutation fee ,TMA fee on Purchase/Transfer of immoveable Property.	18,589,890
56.	Lodhran	F-6335	13/II	Non Maintenance/Production of Record related to distribution of mutation share	552,700
57.	Lodhran	F-6335	14/II	Non-Reconciliation of Revenue Figure With The District Accounts/Treasury Office	0
58.	Rahim Yar Khan	F-6240	6/II	Non/Short-realization of Mutation fee on oral sale through decree, rule of court	223,920

59.	RahimYar Khan	F-6240	7/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
60.	RahimYar Khan	F-6240	8/II	Non Verification of Bank Deposit challans 91934966/-	
61.	RahimYar Khan	F-6240	9/II	Non distribution of mutation share	247,900
62.	RahimYar Khan	F-6240	10/II	Non preparation and non maintenance of computerized record/Discrepancies in Provision of record	0
63.	Bahawalpur Saddar	F-6214	10/II	Less/Non- realization of Gain Tax-	20,000
64.	Bahawalpur Saddar	F-6214	11/II	Discrepancies in Provision of record	0
65.	Bahawalpur Saddar	F-6214	12/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
66.	Khushab	F-6296	8/II	Non realization withholding of income tax on Share distribution	60,540
67.	Khushab	F-6296	9/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office Rs.24.004 Million	0
68.	Khushab	F-6296	10/II	Irregular distribution of mutation share	403,600
69.	Khushab	F-6296	11/II	Poor performance of computerization of data of land record	0
70.	Khushab	F-6296	12/II	Internal audit not conducted	0
71.	Khushab	F-6296	13/II	Discrepancies in Maintenance of record	0
72.	Gujranwala City	F-6278	1/II	Temporary embezzlement of Govt. Dues to late Deposit	0
73.	Gujranwala City	F-6278	2/II	Backlog of pending/deffered intiqals	0
74.	Nosheran Verkan	F-6312	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
75.	Noshera verkan	F-6312	2/II	Temporary Embezzlement of Govt. revenue due to late deposit of Govt. revenue in Treasury	0

76.	Jhelum	21316	4/I	Short realization of Tehsil Municipal Committee Fee	18,910
77.	Hafiz Abad	F-6242	7/II	Discrepancies in Maintenance of record	0
78.	Hafiz Abad	F-6242	8/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
79.	Esa Khail	F-6331	7/II	Discrepancies in Maintenance of record	0
80.	Esa Khail	F-6331	8/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
81.	Pindi Bhatian	F-6251	8/II	Discrepancies in Maintenance of record	0
82.	Pindi Bhatian	F-6251	9/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
83.	TT Singh	F-6306	9/II	Discrepancies in Maintenance of record	0
84.	TT Singh	F-6306	10/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
85.	Mazafar Garh	F-6216	1/II	Loss of Government due to the Non Operations of Thirty Five Revenue Estates.	0
86.	Mazafar Garh	F-6216	2/II	Discrepancies in maintenance of record	0
87.	Mazafar Garh	F-6216	3/II	Undue Retention/Late Deposit of Govt Revenue	0
88.	Mazafar Garh	F-6216	4/II	Non verification of Challans of Treasury regarding Mutation & Frid Fee for The Year 2014-17.	0
89.	DG Khan	21985	2/1	Non realization of gain tax on sale and transfer of immovable property	9,927,035
90.	DG Khan	F-6282	1/II	Discrepancies in maintenance of record	0
91.	DG Khan	F-6282	2/II	Non verification of Challans of Treasury regarding Taxes, Mutation & Frid Fee for The Year 2016-17. Rs.70,561,933	0
92.	Kot Adu	F-6297	1/II	Discrepancies in maintenance of record	0
93.	Kot Adu	F-6297	2/II	Non verification of Challans of Treasury regarding Taxes, Mutation & Fird Fee for The Year 2014-17.	0

				Rs. 200,561,938	
94.	Ahmed Pur Sial	22207	3/I	Blockade of govt. revenue due to non finalization of mutation	73,835,744
95.	Kasur	21400	2/1	Un-authorized/late deposit of Government revenue for the year	692,500
96.	Kasur	F-6202	6/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office (B-01417)	6,335,302
97.	Kasur	F-6202	7/II	Non-availability of Bank challans/ credit verification for Fardat Fees deposit	36,000
98.	Kasur	F-6202	8/II	Non-starting of Computerized Services/ Operations of Thirty-One Mouzas	0
99.	Kasur	F-6202	9/II	Non-resolving of issues identified in live services/ Maintenance of Record	0
100.	Kasur	F-6202	10/II	Non-finalization of pending Mutation Cases within stipulated time.	0
101.	Kasur	F-6202	11/II	Internal Audit Report not Produced	0
102.	Kasur	F-6202	12/II	Variation between system generated collection of receipts and actual deposits due to software errors /problems	0
103.	Kasur	21401	3/1	Non-placement of unauthorized share money in bank account Bank of Punjab	122,800
104.	Kasur	21403	5/1	Non-distribution of Mutation Share	122,800
105.	Shariq Pur	F-6223	5/II	Discrepancies in Maintenance of record	0
106.	Shariq Pur	F-6223	6/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
107.	Shariq Pur	F-6223	7/II	Internal audit not conducted	0
108.	Sargodha	F-6226	5/II	Non Finalization of mutations involving blockade of Govt. Revenue	374,828
109.	Sargodha	F-6226	6/II	Discrepancies in Maintenance of record	0
110.	Sargodha	F-6226	7/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0

111.	Ahmed pur sial	F-6326	4/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office	0
112.	Ahmed pur sial	F-6326	5/II	Internal audit not conducted	0
113.	Ahmed pur sial	F-6326	6/II	Discrepancies in Maintenance of record	0
114.	Shor kot	F-6287	4/II	Blockade of Govt Revenue due to Non Finalization of Mutation	0
115.	Shorkot	F-6287	5/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office	0
116.	Shorkot	F-6287	6/II	Internal audit not conducted	0
117.	Shor kot	F-6287	7/II	Discrepancies in Maintenance of record	0
118.	Layyah	F-6330	3/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office	0
119.	Layyah	F-6330	4/II	Internal audit not conducted	0
120.	Layyah	F-6330	5/II	Discrepancies in Maintenance of record	0
121.	Arif Wala	F-6270	1/II	Non-deduction Of Advance Tax On Distributed Share On Mutations.	53,027
122.	Arif wala	F-6270	2/II	Non-Finalization Of Pending Mutation Cases Within Stipulated Time.	6,000
123.	Arif wala	F-6270	3/II	Discrepancies In Maintenance Of Record.	0
124.	Pakpatan	F-6281	1/II	Blockade Of Government Due To Non-Finalization Of Pending Mutations Within Stipulated Time.	361,650
125.	Pakpatan	F-6281	2/II	Non-deduction Of Advance Tax On Share Distributed Out of Mutation Fees.	97,650
126.	Pakpatan	F-6281	3/II	Discrepancies In Maintenance Of Record.	0
127.	Bhakar	F-6208	8/II	Non realization of Advance Tax due to purchase of land exceeding 3 & 4 million	1,198,396
128.	Bhakar	F-6208	9/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office Rs.98.596 Million	0

129	Bhakar	F-6208	10/II	Non distribution of mutation share	79,100
130	Bhakar	F-6208	11/II	Irregular distribution of mutation share	772,650
131	Bhakar	F-6208	12/II	Poor performance of computerization of data of land record	0
132	Bhakar	F-6208	13/II	Internal audit not conducted	0
133	Bhakar	F-6208	14/II	Discrepancies in Maintenance of record	0
134	Mianwali	F-6238	4/II	Blockade of govt revenue due to non finalization of oral mutation	2,274,522
135	Mianwali	F-6238	5/II	Non realization of Advance Tax due to splitting of oral mutations	10,900
136	Mianwali	F-6238	6/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office	0
137	Mianwali	F-6238	7/II	Non distribution of mutation share	31,700
138	Mianwali	F-6238	8/II	Irregular distribution of mutation share	664,000
139	Mianwali	F-6238	9/II	Poor performance of computerization of data of land record	0
140	Mianwali	F-6238	10/II	Internal audit not conducted	0
141	Mianwali	F-6238	11/II	Discrepancies in Maintenance of record	0
142	Bahawalpur Saddar	21508	3/1	Less/non-realization CVT	485,120
143	Bahawalpur Saddar	21509	4/1	Non-realization of deposit TMA fee on transfer of immoveable property	343,257
144	Bahawalpur Saddar	21512	7/1	Non-maintenance/ production of record related to distribution of mutation share	0
145	Bahawalpur Saddar	21513	8/1	Non-maintenance/ production of record related to fard fee and other for copying of documents Rs. 22,550,000	0
146	Bahawalpur Saddar	21514	9/1	Non-production of challans mutation fee ,TMA fee Rs. 22,555,780	22,555,780

147.	EsaKhel	22240	5/I	Short realization of TMA fees due to undervaluation	73,963
148.	EsaKhel	22241	6/I	Short realization of TMA fees due to non application of residential rates	53,000
149.	Muzaffargarh	21518	1/I	Non-realization of advance tax by splitting up on purchase / transfer of immoveable property on oral mutation.	2,331,240
150.	Muzaffargarh	21519	2/I	Non-realization of gain tax on sale and transfer of immovable property	508,000
151.	Muzaffargarh	21520	3/I	Short realization of mutation fee	74,625
152.	Sharqpur	21553	1/I	N/R of advance tax due to splitting up of registered documents of immoveable property	2,578,480
153.	Sharqpur	21554	2/I	Loss due to under valuation of land on account of oral mutation fee advance tax	1,457,620
154.	Sharqpur	21555	3/I	N/R of gain tax	120,000
155.	Sharqpur	21556	4/I	Chalan deposit of advance tax not produced	3,447,510
156.	Sargodha	21571	1/I	N/R of Withholding tax under section 236-W of income tax ordinance 2001	252,959
157.	Sargodha	21572	2/I	N/R of advance tax due to split up of mutation of property	150,350
158.	Sargodha	21573	3/I	S/R of mutation fee \ adv.tax due to under valuation	450,000
159.	Sargodha	21574	4/I	N/R of CVT on transfer	31,900
160.	Rahim Yar Khan	21658	4/I	N/realization/deposit of TMA fee	127,558
161.	Hafizabad	21667	5/I	N/realization of TMA fee Tamleek exceeding 25 acres	217,497
162.	Haroon abad	F-6285	5/II	Non-Reconciliation of Revenue Figure with the Sub-Treasury Office 32,888,015	0
163.	Haroon abad	F-6285	6/II	Undistribution of Mutation Share-	24,000
164.	Haroon abad	F-6285	7/II	Non starting of computerized services/ Operations of 17 Mouzas	0
165.	Haroon abad	F-6285	8/II	Internal Audit Report for F-Y 2016-17 not Produced	0
166.	Multan Saddar	21751	4/I	Non/Less realization of CVT on transfer of immoveable land	423,568
167.	Multan Saddar	21752	6/I	S/R of mutation fee due to under valuation	115,227
168.	Multan Saddar	21753	7/I	Non-placement of authorized share money in bank account in Bank of Punjab	349,700

169	Multan Saddar	21754	8/1	Unauthorized/late deposit of government revenue of one financial year in next FY	282,800
170	Multan Saddar	F-6230	9/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office –	107,592,688
171	Multan Saddar	F-6230	10/II	Non-verification of advance tax deposits	1,237,854
172	Multan Saddar	F-6230	11/II	Non-distribution of mutation share –	349,700
173	Multan Saddar	F-6230	12/II	Non-starting of computerized services/ Operations of forty-two Mouzas	0
174	Multan Saddar	F-6230	13/II	Non-finalization of pending Mutation Cases within stipulated time.	0
175	Multan Saddar	F-6230	14/II	Internal Audit Report not Produced	0
176	Pindi Bhattian	21762	4/1	N/R of TMA fee on tamleek exceeding 25 acre	3,983,350
177	Pindi Bhattian	21765	7/1	S/R of TMA fee due to under valuation	30,809
178	Chishtian	22189	1/1	N/Recon of revenue fig with STO Rs. 41,104,661	0
179	Chishtian	22190	2/1	N/Veri of advance tax deposits Rs. 5,142,163	0
180	Chishtian	22191	3/1	N/Veri of TMA deposits Rs. 13,392,262	0
181	Chishtian	F-6322	4/II	Income Tax on Share distribution not withheld, recovery thereof	30,413
182	Chishtian	F-6322	5/II	Un-distribution of Mutation Share –	42,500
183	Chishtian	F-6322	6/II	Non-starting of Computerized Services/ Operations in 13 Mouzas	0
184	Chishtian	F-6322	7/II	Internal Audit Report for F-Y 2016-17 not Produced	0
185	Bahawal Nagar	F-6277	4/II	Doubtful distribution of mutation share-	63,800
186	Bahawal Nagar	F-6277	5/II	Non-Reconciliation of Revenue Figure with the District Accounts Office/Treasury – 95,505,554	0
187	Bahawal Nagar	F-6277	6/II	Short realization of mutation fees due to under valuation recovery thereof	4,660
188	Bahawal Nagar	F-6277	7/II	Non starting of computerized services/ Operations of Nineteen Mouzas	0

189	Bahawal Nagar	F-6277	8/II	Internal Audit Report not Produced	0
190	Jahania	F-6344	4/II	Non-Reconciliation of Revenue Figure with the Sub Treasury Office –	10,117,404
191	Jahania	F-6344	5/II	Non-verification of Advance Tax Deposits	3,577,600
192	Jahania	F-6344	6/II	Non-verification of Advance Tax 236-C Deposits –	2,073,470
193	Jahania	F-6344	7/II	Non Finalization of pending Mutation Cases within stipulated time.	0
194	Jahania	F-6344	8/II	Non-starting of computerized services/ Operations of 09 Mouzas	0
195	Jahania	F-6344	9/II	Internal Audit Report for F-Y 2014-17 not Produced	0
196	Multan Saddar	F-6027	1/II	Blockage of Govt revenue due to non finalization of oral mutation	463,125
197	Multan Saddar	F-6027	2/II	Non reconciliation revenue figure with DAO	69,362,293
198	Multan Saddar	F-6027	3/II	Discrepancies in maintenance of record	0
199	Multan Saddar	F-6027	4/II	Internal audit not conducted	0
200	Multan Saddar	F-6027	5/II	Non distribution of mutation share to Arazi Record Center Saddar Multan	74,300
201	Kabir wala	F-6071	1/II	Discrepancies in maintenance of record	0
202	Kabir wala	F-6071	2/II	Internal audit not conducted	0
203	Khanewal	F-6076	1/II	Short-relization of mutation fee as per decision by of oral mutation	18,500
204	Khanewal	F-6076	2/II	Discrepancies in maintenance of record	0
205	Khanewal	F-6076	3/II	Internal audit not conducted	0
206	Vehari	F-6098	1/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	32,860,660
207	Vehari	F-6098	2/II	Non finalization of mutations	0
208	Vehari	F-6098	3/II	Discrepancies in maintenance of record	0
209	Vehari	F-6098	4/II	Internal audit not conducted	0
210	Burewala	F-6122	1/II	Discrepancies in maintenance of record	0
211	Burewala	F-6122	2/II	Internal audit not conducted	0

212	Chichawatni (Ph-II)	F-6067	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
213	DepalPur	F-6120	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
214	Jaranwala	F-6148	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
215	Kamoke	F-6180	1/II	Non reconciliation of revenue Figure	0
216	Muridke	F-6172	1/II	Non reconciliation of revenue Figure	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.	Ahmed pur east (Ph-II)	F-6074	4/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
2.	Mandi Bahaudin (Ph-II)	F-6109	1/II	Non reconciliation of Revenue Figure with DAO	0
3.	Malikwal	F-6088	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
4.	Sohawa	F-6114	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
5.	Sohawa	F-6114	2/II	Discrepancies in maintenance of record	0
6.	Cantt Rawalpindi	F-6303	1/II	Short-realization of registration fee on redemption of amount secured by Banking Companies	11,000
7.	Jhelum	F-6271	1/II	Non-realization of registration fee on redemption deed,	3,750
8.	Jhelum	F-6271	2/II	Short-realization of stamp duty due to under valuation of rural immovable property	3,900
9.	Chiniot	F-6065	1/II	Non/short-realization of capital value tax on registration of power of attorneys	64,699
10.	Chiniot	F-6065	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
11.	Kharian	F-6097	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
12.	Texla	F-6137	1/II	Discrepancies in maintenance of record	0

13.	Faisalabad (Ph-II) phase	F-6179	1/II	Non-realization of withholding tax from seller on resale within two years	6,210
14.	Faisalabad (Ph-II) phase	F-6179	2/II	Non-realization of registration fee on redemption secured by the baking companies	4,000
15.	Faisalabad Saddar	F-6194	5/II	Short Realization of advance tax-236-C on Sale of Immoveable Properties	2,000
16.	Faisalabad I&II	F-6273	1/II	Non reconciliation of revenue figure with Treasury office	0
17.	Faisalabad Saddar	F-6194	6/II	Non reconciliation of revenue figure with Treasury office	0
18.	Narowal	F-6327	1/II	Non reconciliation of revenue figure with Treasury office	0
19.	Okara	F-6241	1/II	Non reconciliation of revenue figure with Treasury office	0
20.	Sahiwal	F-6304	1/II	Non reconciliation of revenue figure with Treasury office	0
21.	Saman Abad	F-6189	8/II	Short realization of stamp duty in a decree case due to incorrect rate	4,431
22.	Saman Abad	F-6189	9/II	Non reconciliation of revenue figure with Treasury office	0
23.	Samundri	F-6213	1/II	Non reconciliation of revenue figure with Treasury office	0
24.	Tandlianwala	F-6339	1/II	Non reconciliation of revenue figure with Treasury office	0
25.	Lodhran	F-6334	5/II	Less/Non- realization of Gain Tax-	2500
26.	Lodhran	F-6334	6/II	Non Maintenance of Computerized Deed Registration System.	0
27.	Lodhran	F-6334	7/II	Loss to government due to not obtaining NOC from Chief Commissioner Inland Revenue.	0
28.	Lodhran	F-6334	8/II	Non-Reconciliation of Revenue Figure With The District Accounts/Treasury Office	0
29.	Rahim Yar Khan	F-6248	6/II	Late Deposit of Mutation Fee on Registered Deed	565,900
30.	Rahim Yar Khan	F-6248	7/II	Blockage/Loss to government due to registration of Iqar Namas instead of sale deeds	2,545,000

31.	Rahim Yar Khan	F-6248	8/II	Loss to government due to not obtaining NOC from Chief Commissioner Inland Revenue.	0
32.	Rahim Yar Khan	F-6248	9/II	Incomplete Form X of Computerized Deed Registration System.	0
33.	Rahim Yar Khan	F-6248	10/II	Massive variation of Values between Computerized Deed Registration	0
34.	Rahim Yar Khan	F-6248	11/II	Missing registration Deeds and Power of attorney	0
35.	Rahim Yar Khan	F-6248	12/II	Non-Reconciliation of Revenue Figure With The District Accounts/Treasury Office	0
36.	Bahawalpur City	F-6221	7/II	Non -Reconciliation of Revenue figure with the district accounts/treasury office	0
37.	Bahawalpur City	F-6221	8/II	Non-Maintenance of verified bank deposit challans of NADRA verification fee	579,876
38.	Multan City	F-6318	6/II	Less Realization of Stamp Duty due to under Valuation-Rs.	7,476
39.	Multan City	F-6318	7/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office	0
40.	Multan City	F-6318	8/II	Non-Recovery of property tax of million of rupee due to non obtaining NOC from Excise and Taxation Department	0
41.	Multan City	F-6318	9/II	Internal audit not conducted	0
42.	Multan City	F-6318	10/II	improper maintenance of record of registration of Deeds	0
43.	Multan Saddar	F-6319	6/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office	0
44.	Multan Saddar	F-6319	7/II	Non-Recovery of property tax of million of rupee due to non obtaining NOC from Excise and Taxation Department	0
45.	Multan Saddar	F-6319	8/II	Internal audit not conducted	0
46.	Khushab	F-6302	7/II	Non-Recovery of property tax of million of rupee due to non obtaining NOC from Excise and Taxation Department	0

47.	Khushab	F-6302	8/II	Internal audit not conducted	0
48.	Shorkot	F-6325	3/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
49.	Jhang	F-6275	4/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
50.	Ahmedpur Sial	F-6340	6/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
51.	Shariqpur	F-6257	6/II	Non-Recovery of property tax of million of rupee due to non obtaining NOC from Excise and Taxation Department	0
52.	Shariqpur	F-6257	7/II	Internal audit not conducted	0
53.	Shariqpur	F-6257	8/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office	0
54.	Shikhupura	F-6266	4/II	Non Realization of Registration fee	6,225
55.	Shikhupura	F-6266	5/II	improper maintenance of record regarding collection of Advance Tax 236-C from seller on Sale & Transfer of immoveable Property	0
56.	Shikhupura	F-6266	6/II	Non-Recovery of property tax of million of rupee due to non obtaining NOC from Excise and Taxation Department	0
57.	Shikhupura	F-6266	7/II	Internal audit not conducted	0
58.	Shikhupura	F-6266	8/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office Rs.568.097 millio	0
59.	Mianwali	F-6246	7/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office	0
60.	Mianwali	F-6246	8/II	Non-Recovery of property tax of million of rupee due to non obtaining NOC from Excise and Taxation Department	0
61.	Mianwali	F-6246	9/II	Internal audit not conducted	0
62.	Bhakar	F-6212	5/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office	0

63.	Bhakar	F-6212	6/II	Internal audit not conducted	0
64.	Bahawalnagar	F-6317	1/II	Non-recovery of government dues pointed out by internal auditors.	1,028,951
65.	Bahawalnagar	F-6317	2/II	Non-Reconciliation Of Revenue Figures With the District Accounts Office.	0
66.	Bahawalnagar	F-6317	3/II	Discrepancies In Maintenance Of Record.	0
67.	Pakpattan	F-6292	1/II	Discrepancies In Maintenance Of Record.	0
68.	Shalimar town	F-6247	1/II	Short-Realization of Stamp Duty.	580
69.	Shalimar town	F-6247	2/II	Discrepancies In Maintenance Of Record.	0
70.	Arifwala	F-6274	1/II	Non-Production of Internal Audit Reports.	0
71.	Arifwala	F-6274	2/II	Discrepancies In Maintenance Of Record.	0
72.	Layyah	F-6324	5/II	Short Realization of Stamp Duty due to non valuation of property on current schedule rates executed through decree case -	4,853
73.	Layyah	F-6324	6/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
74.	Gulburg	F-6192	5/II	Non/Less Realization of Capital Value Tax on Transfer of Urban Immoveable Land	18,170
75.	Gulburg	F-6192	6/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
76.	Gulburg	F-6192	7/II	Registering and attestation of documents without mentioning the value of structure/malba	0
77.	Data Ganj Bakhsh	F-6205	6/II	Non/Less Realization of Capital Value Tax on Transfer of Urban Immoveable Land	12,466
78.	Data Ganj Bakhsh	F-6205	7/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
79.	Gujranwala Urban	F-6298	1/II	Short Realization of Stamp Duty on General Power of Attorney- Rs. 3,635	3,635
80.	Gujranwala Urban	F-6298	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
81.	Gujranwala Urban	F-6298	3/II	Non-Recovery of property tax of million of rupee due to non	0

				obtaining of NOC from Excise and Taxation department.	
82.	Gurjranwala Rural	F-6288	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
83.	Gurjranwala Rural	F-6288	2/II	Non-Recovery of property tax of million of rupee due to non obtaining of NOC from Excise and Taxation department.	0
84.	Gurjranwala Rural	F-6288	3/II	Unapproved documents (deeds) on the part of office	0
85.	Iqbal Town Lahore	F-6279	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
86.	Iqbal Town Lahore	F-6279	2/II	Non-Recovery of property tax of million of rupee due to non obtaining of NOC from Excise and Taxation department.	0
87.	Data Gunj Buksh Town, Lahore	21429	1/1	Non-realization of advance tax due to splitting up of registered document of immovable property	1,060,036
88.	Data Gunj Buksh Town, Lahore	21430	2/1	Non-realization of withholding advance tax under section 236 of Income Tax	216,535
89.	Data Gunj Buksh Town, Lahore	21431	3/1	Non-short realization of stamp duty fee due to under valuation of	63,000
90.	Data Gunj Buksh Town, Lahore	21432	4/1	Non-short realization of CVT due to under valuation of immovable property	42,000
91.	Data Gunj Buksh Town, Lahore	21433	5/1	Non-production of record pertaining to July 2016 to September 2016	0
92.	Samundry	21505	3/1	Non-realization of advance tax 236-C from seller	10,000
93.	Muzaffargarh	21532	1/1	Non-realization of advance tax on purchase/transfer of immoveable property on oral mutation	2,719,895
94.	Muzaffargarh	21533	2/1	Non-realization of gain tax on sale/transfer of immoveable property	721,402
95.	Muzaffargarh	21534	3/1	N/R of stamp duty on sale of immoveable property	3,211,518
96.	Muzaffargarh	21535	4/1	N/S realization of CVT on sale of urban land	1,460,338
97.	City Fasilabad	F-6280	8/II	Short realization of Registration Fee -	36,000
98.	City Fasilabad	F-6280	9/II	Improper Maintenance of Record	0

99.	City Fasilabad	F-6280	10/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
100.	TT Singh	F-6307	5/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
101.	Hafiz Abad	F-6249	4/II	Non realization of Withholding Tax from Seller of Immoveable Property –	16,230
102.	Hafiz Abad	F-6249	5/II	Non Realization of registration fee	2,000
103.	Hafiz Abad	F-6249	6/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
104.	Esa Khel	22244	3/I	Short realization of TMA fees due to undervaluation	337,905
105.	Esa Khel	F-6332	5/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
106.	Jaranwala	22275	6/I	Short realization of TMA fees	83,548
107.	Jaranwala	F-6337	8/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
108.	Jaranwala	F-6337	9/II	Non-Maintenance of Challans of Amounts Deposited on account of Mutation Fee and TMA Fee	0
109.	Kasur	21536	1/I	S/R of stamp duty due to under valuation	1,438,417
110.	Kasur	21540	5/I	Less realization of advance tax from buyer	180,000
111.	Kasur	21541	6/I	Short realization of stamp duty to incorrect application of mouza rate	278,700
112.	Kasur	F-6219	7/II	non-reconciliation of revenue figure with the district accounts/treasury office –	138,823,134
113.	Kasur	F-6219	8/II	non-verification of income tax deposits from treasury –	654,000
114.	Kasur	F-6219	9/II	short realization of registration fees –	7,750
115.	Kasur	F-6219	10/II	misclassification of capital value tax charged on commercial property	58,470
116.	Kasur	F-6219	11/II	internal audit report not produced	0
117.	Khanewal	F-6220	3/II	non-verification of govt. deposits	103,733

118.	Khanewal	F-6220	4/II	non-recovery of the short realization of capital value tax on transfer of urban immovable land –	11,500
119.	Khanewal	F-6220	5/II	non-realization of gain tax from seller of immovable property	7,150
120.	Bahawalpur city	21546	2/1	Non-availability/ production of TMA chalan on purchase of immovable property	16,819,244
121.	Bahawalpur city	21548	4/1	Short realization of stamp duty due to application of incorrect rate	98,550
122.	Bahawalpur city	21549	5/1	Non-realization of CVT on transfer of urban immovable land	13,960
123.	Bahawalpur city	21550	6/1	Non-recovery of property tax on million of rupees due to non-obtaining of NOC from Excise	0
124.	Shalimar Town, Lahore	21732	2/1	N/realization of registration fee	14,150
125.	Rahim Yar Khan	21736	2/1	N/Realization of CVT on transfer of urban immovable property	808,720
126.	Rahim Yar Khan	21738	4/1	Non-Availability /production of chalans of TMA fee	51,796,802
127.	Aziz Bhatti Town, Lahore.	21795	6/1	N/R of mutation fee on sale of immovable property	29,100
128.	Ravi Town Lahore	21837	4/1	TMA Fee deposit challans not attached with registry documents	99,241,638
129.	Ravi Town Lahore	21838	5/1	N/verification/Recon. Of Receipt statement from A.G.Pb./T.O Lahore	516,984,794
130.	Ravi Town Lahore	F-6261	6/II	Non-verification of income tax deposits chalans rs.	146,935,178
131.	Ravi Town Lahore	F-6261	7/II	Non-verification of tma fee deposits – 99,241,638	0
132.	Ravi Town Lahore	F-6261	8/II	Short realization of stamp duty due to under valuation –	51,930
133.	Ravi Town Lahore	F-6261	9/II	Less realization of advance tax from buyer –	13,702
134.	Ravi Town Lahore	F-6261	10/II	Less realization of advance tax on gift property deeds	0
135.	Ravi Town Lahore	F-6261	11/II	Less assessment of value of surrendered property for determination of stamp duty and fbr taxes	0
136.	Ravi Town Lahore	F-6261	12/II	Internal audit report for fy 2016-17 not produced.	0

137.	Haroon Abad	22075	3/1	N/prod. Of advance tax (246-C) deposited challans	50,972,084
138.	Haroon Abad	22076	4/1	n/prod. Of TMA fee deposit chalans	40,945,858
139.	Haroon Abad	F-6301	5/II	non-reconciliation of revenue figures with the district accounts/treasury office	0
140.	Haroon Abad	F-6301	6/II	non-verification of advance tax deposits	0
141.	Haroon Abad	F-6301	7/II	short realization of stamp duty due to under valuation	.16,500
142.	Haroon Abad	F-6301	8/II	non-realization of capital value tax on transfer of urban immoveable land –	8,160
143.	Haroon Abad	F-6301	9/II	internal audit report not produced	0
144.	Chishtian	F-6311	4/II	non-reconciliation of revenue figure with the district accounts/treasury office	124,033,504
145.	Chishtian	F-6311	5/II	non-verification of advance tax (236-c) deposits	1,992,303
146.	Chishtian	F-6311	6/II	non-verification of advance tax deposits	7,296,280
147.	Chishtian	F-6311	7/II	internal audit report not produced	0
148.	Kot Adu	F-6310	1/II	Incomplete Information in the Registration Deed/ Fard-e-Malkiat	0
149.	Hasil Pur (Ph-II)	F-6158	3/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
150.	Khan pur	F-6103	5/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
151.	Liaqat Pur (Ph-II)	F-6111	5/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
152.	Sadiq Abad (Ph-II)	F-6151	4/II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
153.	Rahim Yar Khan	F-6129	5/II	Non-Reconciliation of Revenue Figure With The District Accounts/Treasury Office	0
154.	Kabir Wala	F-6064	1/II	Non realization of Registration fee	7,981
155.	Vehari	F-6090	1/II	Non reconciliation with DAO	0

156.	Patoki (Ph-II)	F-6119	1/II	Short realization of Stamp duty	7,800
157.	Iqbal Town (Ph-II)	F-6025	1/II	Non reconciliation with DAO	0
158.	Data Ganj Bux (Ph-II)	F-6015	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
159.	Kamoki(Ph-II)	F-6182	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
160.	Muridke (Ph-II)	F-6174	1/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0

FOOD DEPARTMENT

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Cane Commissioner Punjab, Lahore	22032	5/1	Irregular mode of payment	567,185
2.	Cane Commissioner Punjab, Lahore	22033	6/1	N/M of record related to pay & allowances	7,287,443
3.	Cane Commissioner Punjab, Lahore	F-6291	7/II	Non sale of unserviceable items	13,800
4.	Cane Commissioner Punjab, Lahore	F-6291	8/II	Non deposit of professional tax	2,000
5.	Cane Commissioner Punjab, Lahore	F-6291	9/II	Non deduction of GST against payment of purchase of ice through misclassification	19,800
6.	Cane Commissioner Punjab, Lahore	F-6291	10/II	Non maintenance of original bank deposit challans amounting to	115,788,645
7.	Cane Commissioner Punjab, Lahore	F-6291	11/II	Non deduction of Punjab sale tax to Rs.5012 and Income tax Rs.3131(5012+3131) Rs.8143	8,143
8.	Cane Commissioner Punjab, Lahore	F-6291	12/II	Irregular payment of previous liabilities out of current budget	67,992
9.	Cane Commissioner Punjab, Lahore	F-6291	13/II	Non verification of GST deposits	253,619
10.	Cane Commissioner Punjab, Lahore	F-6291	14/II	Cash security not deposited	0
11.	Cane Commissioner Punjab, Lahore	F-6291	15/II	Non maintenance of schedule of payments	0
12.	Cane Commissioner Punjab, Lahore	22028(b)	1/I	Non production of record	0

TRANSPORT DEPARTMENT

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	MVE BahawalPur	F-6062	1/II	Non Issuance of Fitness Certificates to Vehicles-	24,050
2.	Secretary DRTA Sialkot	F-6035	1/II	Non-realization of Renewal Fee of goods Forwarding	8,000
3.	Secretary DRTA Layyah	F-6161	1/II	Non-realization of Renewal Fee of goods Forwarding Agency	25,00
4.	Secretary DRTA Bahawal Pur	22072	3/I	Non maintenance of record	0
5.	Secretary DRTA Bahawal Pur	F-6300	4/II	Non maintenance of record	0
6.	Secretary DRTA Gujranwala	F-6299	1/II	Non-Realization of license Renewal Fee of Body Building Workshops	6,000
7.	Secretary DRTA Gujranwala	F-6299	2/II	Non-Reconciliation of Revenue Figure With The Treasury Office	0
8.	Secretary DRTA Multan	21587	3/1	Non-collection of license fee for carrying out the business Goods Forwarding	-
9.	Secretary DRTA Multan	21588	4/1	Non-collection of license fee of body building and repair workshop	-
10.	Secretary DRTA Multan	F-6229	5/II	Non Reconciliation/Verification of govt. Deposits	1,803,000
11.	Secretary DRTA Kasur	F-6342	3/II	Non-reconciliation/verification of Government Deposits	1,899,400
12.	Secretary DRTA Kasur	F-6342	4/II	Loss of Revenue due to non-obtaining of license by Goods Forwarding Agencies operating illegally.	0
13.	Secretary DRTA Kasur	F-6342	5/II	Loss of Revenue due to non-obtaining of Licenses by Body Building Workshops operating unlawfully.	0
14.	Secretary DRTA Kasur	F-6342	6/II	Internal Audit Report not Produced	0
15.	Secretary DRTA D.G Khan	F-6012	1/II	Non reconciliation with DAO	0
16.	DRTA D.G Khan	F-6012	2/II	Internal audit not conducted	0

17.	Secretary DRTA Muzafar Garh	F-6020	1/II	Non reconciliation with DAO	4,801,350
18.	Secretary DRTA Muzafar Garh	F-6020	2/II	Internal audit not conducted	0
19.	Secretary DRTA Vehari	F-6099	1/II	Non realization of renewal fee from Goods Forwarding Agencies	2,000
20.	Secretary DRTA Pakpattan (Phase-II)	F-6081	1/II	Non reconciliation of revenue figure with DAO	0
21.	Secretary DRTA Sheikhpura (Phase-II)	F-6139	1/II	Non reconciliation of revenue figure	0
22.	Secretary Transport Lahore	21780	2/I	Non-Maintenance of record of Pay and allowances	29,439,251
23.	Secretary Transport Lahore	21782	4/I	Expenditure against Nil Budget	3,681,687
24.	Secretary Transport Lahore	21784	6/I	Irregular Expenditure on Procurement of Tissue Boxes and Air Fresheners without advertisement through Split up	253,527
25.	Secretary Transport Lahore	21785	7/I	Irregular Expenditure on POL due to Defective Maintenance of Log Books	846,657
26.	Secretary Transport Lahore	21787	9/I	Irregular Purchase of Rs. 1,591,291 due to Non-Confirmation of GST Deposits	39,896
27.	Secretary Transport Lahore	21788	10/I	Expenditure excess than budget allocation	53,448
28.	Secretary Transport Lahore	F-6254	12/II	Irregular Drawl of Taxi charges Rs. 19900 and overpayment of daily Allowances Rs. 550.	20,450
29.	Secretary Transport Lahore	F-6254	13/II	Recovery of Income Tax	5,665
30.	Secretary Transport Lahore	F-6254	14/II	Irregular Expenditure on TCS / Courier Services through Misclassification	3,460
31.	Secretary Transport Lahore	F-6254	15/II	Physical Verification of Store & Stock.	0
32.	Secretary Transport Lahore	F-6254	16/II	Non obtaining of Schedule of Payments.	0
33.	Secretary Transport Lahore	F-6254	17/II	Non execution of Internal Audit	0
34.	Secretary Transport Lahore	F-6254	18/II	Defective Maintaince of Service Books.	0
35.	Secretary Transport Lahore	F-6254	19/II	Non Maintenance of Fixed Assets Register	0

36.	Secretary Transport Lahore	F-6254	20/II	Irregular Purchase of Microwave oven and Gas Heater	38,844
37.	Secretary Provincial Transport Authority, Lahore	F-6260	06/II	Irregular expenditure over and above the budget allocation Rs.3,585,507	3,585,507
38.	Secretary Provincial Transport Authority, Lahore	F-6260	07/II	Lapse of Budget Rs.16,705,521	16,705,521
39.	Secretary Provincial Transport Authority, Lahore	F-6260	08/II	Defective maintenance of logbooks for purchase of POL – Rs.531,343	531,343
40.	Secretary Provincial Transport Authority, Lahore	F-6260	09/II	Non-reconciliation of Monthly Receipt Statement for Rs.187,529,595	0
41.	Secretary Provincial Transport Authority, Lahore	F-6260	10/II	Defective reconciliation of expenditure Rs.19,152,237	0
42.	Secretary Provincial Transport Authority, Lahore	F-6260	11/II	Professional Tax Certificates not obtained / Recovery of Rs.25,000	25,000
43.	Secretary Provincial Transport Authority, Lahore	F-6260	12/II	Non-deduction of Conveyance Allowance – Rs.15,000	15,000
44.	Secretary Provincial Transport Authority, Lahore	F-6260	13/II	Non-deduction of G.P.Fund, Recovery of Rs.8,100	8,100
45.	Secretary Provincial Transport Authority, Lahore	F-6260	14/II	Non-deduction of Income Tax from salary, Recovery of Rs.8,558	8,558
46.	Secretary (PTA), Lahore	F-6260	15/II	Defective maintenance of Service Books	0
47.	Secretary (PTA), Lahore	F-6260	16/II	Internal Audit Report not produced.	0
48.	Secretary (PTA), Lahore	F-6260	17/II	Non-obtaining of Schedule of Payments.	0
49.	Secretary (PTA), Lahore	F-6260	18/II	Non-obtaining of Actual Payee Receipts against payments – Rs.27,750	27,750

IRREGATION DEPARTMENT

(Amount in Rupees)

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1	Divisional Canal Officer Okara	22139	2/I	Non-realization of professional tax from contractors Rs.14000	14,000

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	20873	18/I	Excess payment of software development and configuration for services of restaurant invoice monitoring system RIMS	6,960,000
2		20877	22/I	Irregular expenditure on account of security charges	4,442,552
3		21862	7/I	Unauthorized payment of rent of building	4,438,618
4		21863	8/I	Irr/payment of building commissionerate Faisalabad Building	9,945,000
5		21864	9/I	Non-deduction of GST	106,337
6		21865	10/I	Irr/payment of rent of building Awane-Tajarat Road, Lahore	28,197,795
7		21867	12/I	Purchase of furniture at higher rate by ignoring the lowest offer	126,135
8		21869	14/I	Irr/exp. On purchase of goods from incorrect head of a/c	564,854
9		21870	15/I	Doubtful purchase of M&E due to non-maint. Of stock reg.	2,397,474
10		21873	18/I	Excess payment of software & configuration for the service of restaurant invoice monitoring system (RIMS)	6,960,000
11		21877	22/I	Irr/exp. On security charges (AO3919)	4,442,552
12		F-6252	1/II	Non-surrender of savings within stipulated time	359,694,796

13		F-6252	2/II	Irregular excess expenditure than budget allocation	306,530
14		F-6252	3/II	Non disposal of condemned / Unserviceable items	100,000
15		F-6252	4/II	Appointment of contract staff without medical fitness certificates	0
16		F-6252	5/II	Non verification of educational certificates from respective BISE /University	0
17	Punjab Revenue Authority	F-6252	6/II	E-Filing of Sales Tax	0
18		F-6252	7/II	Irregular Purchase of goods from unregistered Firms	3,154,326
19		F-6252	8/II	Non recovery of Income Tax on services	34,870
20		F-6252	9/II	Unjustified payment of pay & allowances prior to joining the duty	24,194
21		F-6252	10/II	Irregular payment of GST to the firms	18,996
22		F-6252	11/II	Non recovery of Punjab Sales Tax on services	10,760
23		F-6252	12/II	Approved list of vehicles not provided	0
24		F-6252	13/II	Difference of Revenue Figures Given by PRAL and Treasury	0
25		F-6252	14/II	Non conducting audit under S/R 33 of Punjab sales Tax on services Act 2012	0

ANNEXURES (2 to 48)

[Annex-2]

1.4.3 Non -realization of luxury house tax – Rs. 134.709 million

(Amount in Rupees)

Sr. No	ETO	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1.	ETO Entt Luxury Houses	20462	49	19,600,000	3,300,000	16,300,000
2.	Zone XIV Lahore	21255	18	13,200,000	8,000,000	5,200,000
3.	Zone VII Lahore	21304	61	43,710,000	6,660,000	37,050,000
4.	Zone V Lahore	21331	9	8,537,000	4,377,000	4,160,000
5.	ETO-I Bahawalpur	21378	2	1,308,000	200,000	1,108,000
6.	Sargodah	21406	3	1,500,000	250,000	1,250,000
7.	ETO-II Rawalpindi	21487	5	1,565,000	1,263,000	302,000
8.	Multan	21522	13	5,437,500	1,312,500	4,125,000
9.	ETO- II&III Faisalabad	21632	4	43,567,540	0	43,567,540
10.	ETO-I Gujranwala	21678	10	4,835,762	3,263,245	1,572,517
11.	Okara	21701	1	924,000	0	924,000
12.	ETO Zone XIII Lhr	21807	10	6,000,000	1,200,000	4,800,000
13.	ETO Zone VI Lhr	21895	4	1,300,000	550,000	750,000
14.	ETO Zone XV Lhr	21957	15	18,580,000	4,980,000	13,600,000
Total			204	170,064,802	35,355,745	134,709,057

[Annex-3]

**1.4.4 Non/short realization of arrears of property tax-
Rs. 88.975 million**

(Amount in Rupees)

S.No.	ETO	PDP No.	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone- IV Lahore	20514	59	5,819,241	5,649,604	169,637
2.	Zone- IV Lahore	20515	64	1,364,276	1,319,723	44,553
3.	Zone-XV, Lahore	20599	141	4,544,383	2,696,777	1,847,606
4.	Pak Pattan	20856	163	1,726,173	591,695	1134478
5.	Hafizabad	20984	147	449,567	430,906	18,661
6.	Zone XIV Lahore	21253	90	8,214,036	7,713,090	500,946
7.	Zone XII Lahore	21265	2017	7,828,658	1,218,947	6,609,711
8.	Zone I Lahore	21289	125	4,811,789	2,380,820	2,430,969
9.	Zone IX Lahore	21295	98	6,979,220	1,277,175	5,702,045
10.	Zone III Lahore	21305	417	7,688,436	3,945,678	3,742,758
11.	Kasur	21322	321	1,816,475	1,118,812	697,663
12.	Zone V, Lahore	21336	5	105,341	95,671	9,670
13.	Zone V Lahore	21329	159	9,472,576	7,382,058	2,090,518
14.	Zone II Lahore	21354	216	8,760,326	4,193,240	4,567,086
15.	Rawalpindi-I	21362	219	10,857,142	6,837,280	4,019,862
16.	Rawalpindi-I	21367	11	984,245	978,715	5,530
17.	Bahawalpur-I	21379	354	1,423,138	572,822	850,316
18.	Sargodah	21404	353	2,177,454	1,996,944	180,510
19.	Muzaffar Garh	21417	172	1,175,563	1,120,617	54,946
20.	Zone III Lahore	21474	201	11,548,473	5,891,242	5,657,231
21.	Multan-I	21521	352	7,837,757	4,927,380	2,910,377
22.	ETO-II Gujranwal	21596	231	5,869,163	1,974,781	3,894,382
23.	ETO-I Faisalabad	21609	381	6,709,314	4,165,988	2,543,326

24.	Mianwali	21616	58	1,480,400	425,336	1,055,064
25.	ETO- II&III FSD	21629	366	9,907,922	4,411,907	5,496,015
26.	RY Khan	21642	408	1,395,914	999,042	396,872
27.	ETO-I Gujranwal	21683	299	9,544,341	6,903,672	2,640,669
28.	Okara	21702	461	2,329,803	417,149	1,912,654
29.	Sheikhupura	21708	213	1,159,526	752,840	406,686
30.	Zone X Lahore	21743	136	2,805,160	1,564,582	1,240,578
31.	Khanewal	21766	266	2,092,012	1,490,282	601,730
32.	Zone XIII Lahore	21806	333	5,425,463	3,676,147	1,749,316
33.	Zone IV Lhr	21825	167	8,062,031	4,928,153	3,133,878
34.	Zone XI Lhr	21882	208	4,906,416	2,767,257	2,139,159
35.	Zone VI Lhr	21894	60	8,420,338	566,548	7,853,790
36.	Jhelum	21903	78	1,007,317	141,164	866,153
37.	ETO Zone VIII Lhr	21919	286	6,112,779	5,393,554	719,225
38.	DG Khan	21946	203	2,941,760	587,268	2,354,492
39.	Zone XV Lhr	21956	90	9,671,983	4,386,625	5,285,358
40.	Zone XV Lhr	21962	12	215,978	23,439	192,539
41.	Sahiwal	22019	134	789,145	629,621	159,524
42.	Bahawalnagar	22090	211	416,311	219,658	196,653
43.	Layyah	22192	239	556,010	346,283	209,727
44.	Gujrat	22221	339	3,583,759	2,901,095	682,664
Total			10863	200,987,114	112,011,587	88,975,527

[Annex-4]

**1.4.5 Non-realization of property tax despite expiry of stay orders-
Rs. 72.415 million**

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Pak Pattan	20860	5		0	2,900,695
2.	Kasur	21321	3	23,689,143	0	23,689,143
3.	Zone V Lahore	21332	2	1,442,393	0	1,442,393
4.	Bahawalpur	21385	1	524,000	0	524,000
5.	Multan	21524	5	1,049,730	0	1,049,730
6.	ETO-II Gujranwala	21600	6	2,674,597	0	2,674,597
7.	ETO-I Faisalabad	21612	2	1,563,369	0	1,563,369
8.	ETO- II&III Faisalabad	21628	2	35,287,736	0	35,287,736
9.	ETO-I Gujranwala	21687	1	317,308	0	317,308
10.	Zone X Lahore	21750	1	30,406	0	30,406
11.	Khanewal	21777	1	18,033	0	18,033
12.	Zone XIII Lahore	21815	10	2,610,199	34,000	2,576,199
13.	Zone XI Lahore	21887	4	341,875	0	341,875
Total			43	72,449,484	34,000	72,415,484

[Annex-5]

1.4.6 Non-recovery of property tax from state owned organizations-Rs. 58.733 million

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Muzaffar Garh	20489	3	634,830	0	634,830
2.	Bahawal Nagar	20505	7	171,318	0	171,318
3.	Zone-IV, Lahore	20517	1	5,802,352	0	5,802,352
4.	Narowal	20549	2	305,735	0	305,735

5.	Zone-XV, Lahore	20602	3	711,861	13,933	697,928
6.	Chiniot	20680	4	179,922	0	179,922
7.	Pak Pattan	20859	4	136,216	0	136,216
8.	Vehari	20886	6	784,584	0	784,584
9.	MB Din	20921	2	91,239	0	91,239
10.	Hafizabad	20989	1	26,808	0	26,808
11.	Zone XIV Lahore	21256	5	1,374,672	0	1,374,672
12.	Zone XII Lahore	21271	3	43,345	0	43,345
13.	Zone IX Lahore	21296	3	1,662,638	37,152	1,625,486
14.	Zone VII Lahore	21306	8	2,591,346	2,453,373	137,973
15.	Zone V Lahore	21335	6	200,713	0	200,713
16.	ETO-I Rawalpindi	21364	3	2,307,938	1,791	2,306,147
17.	Sargodah	21413	8	1,163,405	0	1,163,405
18.	Muzaffar Garh	21420	3	102,794	0	102,794
19.	Zone III Lahore	21477	6	2,830,433	0	2,830,433
20.	ETO-II Rawalpindi	21486	3	2,256,044	2,011,133	244,911
21.	Multan	21523	16	1,710,845	179,969	1,530,876
22.	ETO-II Gujranwal	21599	7	865,870	0	865,870
23.	ETO-I Faisalabad	21610	12	1,970,138	0	1,970,138
24.	Mianwali	21624	3	1,004,982	5,556	999,426
25.	ETO- II&III Faisalabad	21630	24	6,010,331	0	6,010,331
26.	RY Khan	21647	7	607,852	0	607,852
27.	ETO-I Gujranwala	21686	8	1,007,078	367,377	639,701
28.	Okara	21706	5	1,043,504	0	1,043,504
29.	Sheikhupura	21713	5	99,786	0	99,786
30.	Jhang	21721	2	360,616	0	360,616
31.	Zone X Lahore	21749	4	130,118	0	130,118
32.	Khanewal	21772	3	177,892	146,120	31,772
33.	Zone XIII Lahore	21814	25	3,640,383	0	3,640,383
34.	Zone IV Lahore	21828	1	10,774,555	0	10,774,555

35.	Zone VI Lahore	21897	3	2,421,209	0	2,421,209
36.	Jhelum	21902	3	3,484,994	0	3,484,994
37.	Zone VIII Lahore	21922	2	448,850	0	448,850
38.	DG Khan	21948	7	278,100	0	278,100
39.	Zone XV Lahore	21959	8	1,641,713	800,064	841,649
40.	Khushab	22000	3	1,480,636	0	1,480,636
41.	Sahiwal	22022	1	205,111	0	205,111
42.	Bahawalnagar	22091	10	208,184	0	208,184
43.	Layyah	22198	1	16,404	0	16,404
44.	Gujrat	22222	4	749,039	0	749,039
45.	TT Singh	22251	3	72,405	0	72,405
46.	ETO Zone I	21292	1	133,056	0	133,056
47.	Bahawalpur	21386	1	86,395	0	86,395
48.	Zone II, Lahore	21357	3	309,628	0	309,628
49.	Bhakkar	22121	2	431,374	0	431,374
Total			255	64,749,241	6,016,468	58,732,773

[Annex-6]

1.4.7(a) Non-realization of property tax due to inadmissible exemptions-Rs.28.095 million

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone- IV, Lahore	20516	4	5,847,608	5,427,973	419,635
2.	Narowal	20550	1	194,354	0	194,354
3.	Zone-XV, Lahore	20601	2	734,584	23,264	711,320
4.	Chiniot	20681	4	163,382	0	163,382
5.	Vehari	20889	5	153,483	0	153,483
6.	Zone XIV Lahore	21258	3	232,343	0	232,343
7.	Zone XII Lahore	21270	3	180,655	125,716	54,939

8.	Zone I, Lahore	21290	6	4,245,539	0	4,245,539
9.	Zone VII Lahore	21306A	9	975,065	355,054	620,011
10.	Zone V Lahore	21333	8	1,276,562	0	1,276,562
11.	Zone II Lahore	21360	8	467,377	165,880	301,497
12.	Zone III Lahore	21480	24	4,939,317	243,034	4,696,283
13.	ETO-II Gujranwala	21602	2	173,918	0	173,918
14.	ETO-I Faisalabad	21611	12	1,743,232	0	1,743,232
15.	ETO- II&III FSD	21634	7	1,047,971	0	1,047,971
16.	ETO-I Gujranwala	21689	3	1,033,903	0	1,033,903
17.	Zone X Lahore	21744	7	742,633	0	742,633
18.	Khanewal	21773	3	106,730	0	106,730
19.	Zone IV Lahore	21831	5	5,532,307	5,151,077	381,230
20.	Zone XI, Lahore	21883	1	1,711,322	0	1,711,322
21.	Zone XI, Lahore	21885	3	603,445	0	603,445
22.	Zone VI Lahore	21896	3	1,211,383	0	1,211,383
23.	Zone VIII Lahore	21921	5	851,947	0	851,947
24.	Zone XV Lahore	21958	5	5,161,118	0	5,161,118
25.	Gujrat	22223	4	256,784	0	256,784
Total			137	39,586,962	11,491,998	28,094,964

[Annex-7]

1.4.8 (a) Non-realization of property tax due to incorrect effect of orders passed under section 9-(C) – Rs. 22.267 million

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone-XV, Lahore	20603	15	206,778	104,343	102,435
2.	Zone I Lahore	21287	10	468,457	50,551	417,906
3.	Zone IX Lahore	21302	2	75,760	0	75,760
4.	Zone II Lahore	21352	59	1,811,929	457,718	1,354,211
5.	Zone II Lahore	21359	12	365,875	27,000	338,875

6.	Zone III, Lahore	21472	29	7,012,531	2,091,922	4,920,609
7.	Zone III Lahore	21479	10	15,326,182	1,255,647	14,070,535
8.	ETO-II Gujranwala	21594	30	1,488,809	1,058,158	430,651
9.	ETO-II Gujranwala	21601	7	146,340	82,744	63,596
10.	ETO-I Gujranwala	21681	54	3,298,627	3,018,454	280,173
11.	Zone IV Lahore	21823	10	821,448	700,815	120,633
12.	Zone VI Lahore	21893	7	184,877	127,577	57,300
13.	Jhelum	21911	8	34,635	0	34,635
Total			253	31,242,248	8,974,929	22,267,319

[Annex-8]

1.4.8 (b) Non-realization of property tax due to incorrect effect of orders passed under section 9-(C) – Rs. 2.596 million

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone-IV, Lahore	20519	15	165,492	156,959	8,533
2.	Chiniot	20675	38	388,184	301,940	86,244
3.	Zone XII Lahore	21267	80	447,871	18,320	429,551
4.	Multan	21528	143	768,711	373,409	395,302
5.	ETO- II&III Faisalabad	21631	17	619,748	451,329	168,419
6.	Zone X Lahore	21746	23	185,510	54,717	130,793
7.	Khanewal	21767	96	637,900	312,003	325,897
8.	Zone XIII Lahore	21808	59	644,690	323,211	321,479
9.	Zone XI Lahore	21886	22	616,014	343,160	272,854
10.	Zone VIII Lahore	21923	34	419,671	342,658	77,013
11.	DG Khan	21953	16	142,354	16,689	125,665
12.	Zone XV Lahore	21960	14	947,031	793,259	153,772
13.	Bahawalnagar	22092	59	196,948	95,853	101,095
Total			616	6,180,124	3,583,507	2,596,617

[Annex-9]

**1.4.10 Non-realization of income tax on commercial vehicles -
Rs. 17.983 million**

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	MRA Tie up Lahore	20477	984	15,164,696	9,372,143	5,792,553
2.	Muzaffar Garh	20492	176	424,852	75,136	349,716
3.	ETO B Nagar	20507	12	124,212	34,340	89,872
4.	MRA, Non Tie up Lahore	20522	400	4,724,000	4,246,250	477,750
5.	Pak Pattan	20864	204	254,665	18,500	236,165
6.	Vehari	20890	43	526,724	333,304	193,420
7.	Bahawalpur	21384	94	663,080	125,400	537,680
8.	Sargodah	21415	298	2,318,573	227,433	2,091,140
9.	Muzaffar Garh	21422	119	740,130	137,450	602,680
10.	(MRA) Rawalpindi	21515	142	2,590,527	811,785	1,778,742
11.	Mianwali	21618	52	320,950	274,750	46,200
12.	RY Khan	21646	39	178,315	40,320	137,995
13.	MRA Faisalabad	21669	326	3,499,818	1,846,618	1,653,200
14.	MRA Multan	21672	129	2,420,432	796,555	1,623,877
15.	Jhang	21718	58	283,160	179,373	103,787
16.	Khanewal	21771	159	229,800	151,400	78,400
17.	DG Khan	21950	293	818,020	0	818,020
18.	Khushab	21996	27	248,912	23,500	225,412
19.	Sahiwal	22025	150	910,979	770,629	140,350
20.	Bahawalnagar	22095	27	99,301	43,676	55,625
21.	Bhakkar	22120	48	54,400	43,500	10,900
22.	Layyah	22193	41	169,260	22,400	146,860

23.	Gujrat	22226	97	789,750	305,770	483,980
24.	TT Singh	22247	35	344,070	35,000	309,070
Total			3953	37,898,626	19,915,232	17,983,394

[Annex-10]

**1.4.11 Non-realization of token tax from motor vehicle owners-
Rs. 14.964 million**

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Muzaffar Garh	20491	176	528,000	116,100	411,900
2.	Bahawal Nagar	20509	44	101,708	43,570	58,138
3.	Pak Pattan	20863	204	636,000	103,226	532,774
4.	Vehari	20891	84	300,080	172,505	127,575
5.	Kasur	21325	86	235,230	100,555	134,675
6.	Bahawalpur	21383	101	216,450	50,000	166,450
7.	Sargodah	21414	298	892,075	105,200	786,875
8.	Muzaffar Garh	21421	209	651,545	103,600	547,945
9.	(MRA) Rawalpindi	21516	228	1,508,000	765,900	742,100
10.	Mianwali	21619	79	283,275	68,290	214,985
11.	RY Khan	21645	109	284,295	81,160	203,135
12.	MRA Faisalabad	21670	894	3,196,035	487,175	2,708,860
13.	MRA Faisalabad	21671	0	3,190,000	0	3,190,000
14.	MRA Multan	21673	165	747,420	335,760	411,660
15.	Okara	21704	35	677,400	98,250	579,150
16.	Sheikhupura	21711	21	119,050	0	119,050
17.	Jhang	21717	124	363,330	192,970	170,360
18.	Khanewal	21769	173	309,950	175,300	134,650
19.	Jhelum	21905	59	238,890	0	238,890
20.	DG Khan	21949	325	1,986,215	0	1,986,215

21.	Khushab	21995	81	673,020	32,800	640,220
22.	Sahiwal	22026	150	220,995	152,080	68,915
23.	Bahawalnagar	22094	56	108,300	15,590	92,710
24.	Bhakkar	22119	56	99,110	75,395	23,715
25.	Layyah	22194	70	89,645	25,679	63,966
26.	Gujrat	22227	97	794,570	400,020	394,550
27.	TT Singh	22249	45	239,085	24,390	214,695
Total			3969	18,689,673	3,725,515	14,964,158

[Annex-11]

**1.4.12 Non/short realization of property tax on vacant plots-
Rs. 10.640 million**

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone XIV Lahore	21252	837	5,237,100	133,444	5,103,656
2.	Zone XII Lahore	21268	38	77,312	403	76,909
3.	Zone-I Lahore	21286	65	416,209	50,679	365,530
4.	Zone-IX Lahore	21303	16	29,738	22,307	7,431
5.	Zone VII Lahore	21307	42	876,072	681,832	194,240
6.	Zone V Lahore	21330	83	5,026,813	3,928,767	1,098,046
7.	Zone II Lahore	21351	60	495,218	41,539	453,679
8.	Rawalpindi-I	21373	37	243,515	38,499	205,016
9.	Sargodah	21408	49	41,702	7,868	33,834
10.	Zone III Lahore	21471	54	1,893,334	900,109	993,225
11.	Rawalpindi- II	21489	37	946,980	771,080	175,900
12.	Multan-I	21531	19	105,066	55,501	49,565
13.	Gujranwal-II	21593	136	513,312	141,916	371,396
14.	Gujranwala-I	21680	286	1,656,494	1,541,385	115,109
15.	Zone X Lahore	21747	11	147,175	72,839	74,336

16.	Zone XIII Lahroe	21813	35	157,110	17,088	140,022
17.	Zone IV Lahroe	21822	33	978,737	0	978,737
18.	Zone VI Lahore	21892	14	143,925	31,719	112,206
19.	Jhelum	21910	57	52,475	7,094	45,381
20.	Zone XV Lahore	21964	20	111,023	73,338	37,685
21.	Bahawalnagr	22099	35	15,353	7,573	7,780
Total			1964	19,164,663	8,524,980	10,639,683

[Annex-12]

1.4.13 Loss of government revenue due to non-carrying forward of arrears of property tax-Rs. 6.195 million

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone-XV, Lahore	20600	4	1,253,499	60,540	1,192,959
2.	Pak Pattan	20857	77	986,028	7,066	978,962
3.	Zone I Lahore	21284	24	304,248	39,699	264,549
4.	Zone IX Lahore	21297	3	472,898	51,795	421,103
5.	Zone II Lahore	21349	23	622,406	224,450	397,956
6.	ETO-I Rawalpindi	21374	3	217,100	126,177	90,923
7.	Sargodah	21407	11	82,434	44,244	38,190
8.	Zone III Lahore	21469	4	142,138	78,702	63,436
9.	Multan	21529	39	794,232	301,021	493,211
10.	ETO-II Gujranwala	21604	9	204,421	132,269	72,152
11.	ETO-I Faisalabad	21613	23	161,368	102,413	58,955
12.	ETO- II&III FSD	21636	19	455,776	98,638	357,138
13.	Zone X Lahore	21748	24	125,819	29,157	96,662
14.	Zone XIII Lahore	21809	19	186,698	49,759	136,939
15.	Zone IV Lahore	21820	13	221,324	18,793	202,531

16.	Jhelum	21913	4	18,241	0	18,241
17.	DG Khan	21952	45	713,760	33,735	680,025
18.	Zone XV Lahore	21963	3	63,790	0	63,790
19.	Sahiwal	22021	45	225,493	170,757	54,736
20.	Bahawalnagar	22096	17	96,977	77,396	19,581
21.	Zone XIII Lahore	21809	19	186,698	0	186,698
22.	Zone IV Lahore	21820	13	221,324	0	221,324
23.	Zone XV Lahore	21963	3	84,600	0	84,600
Total			444	7,841,272	1,646,611	6,194,661

[Annex-13]

***1.4.14 Loss of revenue due to non-realization of professional tax-
Rs. 4.728 million***

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Muzaffar Garh	20487	68	535,600	425,000	110,600
2.	Pakpattan	20862	113	335,000	156,000	179,000
3.	Hafizabad	20987	80	156,100	85,300	70,800
4.	Kasur	21324	86	249,400	197,600	51,800
5.	Bahawalpur	21382	116	295,000	209,500	85,500
6.	Sargodha	21412	176	921,000	667,000	254,000
7.	Muzaffar Garh	21418	74	3,645,500	3,195,000	450,500
8.	Rawalpindi-II	21488	70	1,095,000	1,047,000	48,000
9.	Multan-II	21575	51	871,800	716,800	155,000
10.	Multan-II	21576	53	985,000	755,000	230,000
11.	Multan-II	21577	67	448,000	157,000	291,000
12.	Mianwali	21617	48	632,000	260,500	371,500
13.	ETO- II&III Faisalabad	21633	245	2,199,000	1,968,000	231,000
14.	RY Khan	21643	1	1,300,000	200,000	1,100,000

15.	RY Khan	21648	98	169,500	0	169,500
16.	RY Khan	21649	20	130,000	67,000	63,000
17.	RY Khan	21650	7	96,000	0	96,000
18.	Okara	21705	45	288,000	160,000	128,000
19.	Professional Tax Lahore	21798	316	8,152,200	7,653,600	498,600
20.	DG Khan	21947	46	147,000	117,000	30,000
21.	Bhakkar	22117	123	509,000	424,000	85,000
22.	Bhakkar	22125	40	40,000	11,000	29,000
Total			1943	23,200,100	18,472,300	4,727,800

[Annex-14]

1.4.15(a) Irregular/excess exemptions granted to widows for property tax for- Rs.2.898

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Pak Pattan	20858	6	300,310	0	300,310
2.	Zone I Lahore	21293	7	63,235	56,549	6,686
3.	Zone IX Lahore	21299	10	262,834	132,031	130,803
4.	Zone III Lahore	21478	10	238,742	195,422	43,320
5.	Multan	21526	26	872,799	429,491	443,308
6.	ETO-II Gujranwal	21606	24	339,741	71,678	268,063
7.	Okara	21707	22	196,205	0	196,205
8.	Zone X Lahore	21745	16	372,922	109,995	262,927
9.	Zone XIII Lahore	21810	4	148,802	100,472	48,330
10.	Zone XI Lahore	21884	43	797,073	337,866	459,207
11.	Zone VI Lahore	21898	36	498,304	272,301	226,003
12.	Zone XV Lahore	21961	33	1,038,557	559,774	478,783
13.	Bahawalnagar	22098	6	50,669	16,235	34,434
Total			243	5,180,193	2,281,814	2,898,379

[Annex-15]

1.4.16 Irregular exemption to five marla houses- Rs. 3.862 million

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone XII Lahore	21274	2	13,900	1,130	12,770
2.	Zone II Lahore	21353	38	336,492	8,910	327,582
3.	Rawalpindi-I	21366	44	1,170,384	356,783	813,601
4.	Zone III Lahore	21473	38	518,421	142,697	375,724
5.	Rawalpindi-II	21493	7	65,495	22,272	43,223
6.	Multan	21530	20	90,771	0	90,771
7.	Gujranwala-II	21595	93	496,743	139,356	357,387
8.	Faisalabad- II&III	21638	130	179,777	72,638	107,139
9.	Gujranwala-I	21682	68	555,150	401,509	153,641
10.	Zone XIII Lahore	21812	21	145,063	13,344	131,719
11.	Zone IV Lahore	21824	49	745,925	0	745,925
12.	Zone VI Lahore	21890	16	107,457	22,899	84,558
13.	Jhelum	21909	27	127,767	0	127,767
14.	Gujrat	22230	13	62,565	31,375	31,190
15.	Zone I, Lahore	21288	31	183,567	18,174	165,393
16.	Zone XIV Lahore	21254	56	188,826	33,399	155,427
17.	Zone IX Lahore	21300	10	172,690	34,393	138,297
Total			663	5,160,993	1,298,879	3,862,114

[Annex-16]

1.4.22 Non-realization of arrears of property tax from five marla houses - Rs. 1.440 million

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone IV Lahore	20520	34	30,595	24,359	6,236
2.	Zone XV Lahore	20605	15	55,090	13,767	41,323
3.	Zone XIV Lahore	21257	19	130,425	76,805	53,620
4.	Zone XII Lahore	21266	829	1,068,729	156,532	912,197
5.	Zone IX Lahore	21301	23	171,406	14,408	156,998
6.	Zone II Lahore	21361	36	47,202	3,169	44,033
7.	ETO-I Rawalpindi	21371	29	505,193	385,640	119,553
8.	ETO-II Rawalpindi	21490	15	172,594	151,789	20,805
9.	ETO-II Gujranwal	21607	32	51,126	5,761	45,365
10.	Zone IV Lahore	21833	12	14,834	9,930	4,904
11.	Jhelum	21912	22	34,614	0	34,614
Total			1066	2,281,808	842,160	1,439,648

[Annex-17]

1.4.25 Non recovery of Professional Tax from the Owners of the vehicles- Rs. 0.563 million

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Tie up Lahore	20479	1046	209,200	120,200	89,000
2.	Muzaffar Garh	20493	176	34,800	6,600	28,200
3.	Pak Pattan	20865	47	9,400	1,000	8,400
4.	Sargodah	21416	298	59,600	5,600	54,000
5.	(MRA) Rawalpindi	21517	142	57,600	13,200	44,400
6.	Mianwali	21622	52	32,000	9,600	22,400

7.	MRA Faisalabad	21671	326	65,200	16,000	49,200
8.	MRA Multan	21675	128	41,200	18,600	22,600
9.	Khanewal	21774	77	30,800	20,000	10,800
10.	DG Khan	21951	814	221,600	0	221,600
11.	Gujrat	22225	46	13,800	8,200	5,600
12.	TT Singh	22254	35	7,600	1,000	6,600
Total			3187	782,800	220,000	562,800

[Annex-18]

2.4.1 Non production of auditable record

Sr. No	Name of formation	PDP No	No of Patwar Circles/Mauzas	Period	Nature of record
1.	Tehsildar Sheikhpura	20536	6	2014-15	Mutation Fee
2.	Tehsildar Muridkey	20544	1	2013-14	-do-
3.	Tehsildar Khushab	20841	8	2013-14	-do-
4.	Tehsildar D.G. Khan	20948	129	2011-12	-do-
5.	Tehsildar Muzaffar Garh	20978	104	2012-14	-do-
6.	Tehsildar Saddar Multan	21027	125	2014-15	-do-
7.	Tehsildar City, Multan	21037	26	2014-15	-do-
8.	Tehsildar Depalpur	21187	10	2013-14	-do-
9.	Tehsildar Muridkey	21191	20	2015-16	-do-
10.	Tehsildar Saddar, Faisalabad	21222	62	2014-15	-do-
11.	Sub Registrar Faisalabad Urban-I & II	21232	Book-I & IV	Aug-2014 to June-2015	Stamp Duty
12.	Sub Registrar Samanabad Town, Lahore	21275	-do-	July-2016 to Sep-2016	Stamp Duty
13.	Sub Registrar Gulberg Town, Lahore	21312	-do-	July-2016 to Sep-2016	Stamp Duty
14.	Sub Registrar Shalimar Town, Lahore	21734	-do-	July-2016 to Dec-2016	Stamp Duty
15.	Sub Registrar Aziz Bhatti Town, Lahore	21797	-do-	July-2016 to Apr-2017	Stamp Duty
16.	Assistant Director Land Record Lodhran	22265	Mutation record	2015-16	Mutation fee
Total			491		

[Annex-19]

2.4.2(a) Non- realization of withholding tax on purchase/ transfer of immoveable property -Rs.52.851 million

(Amount in Rupees)

Sr. No	Sub Registrar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Wagha Town Lahore	20481	2	700,958	0	700,958
2.	Samnabad Town Lahore	20497	4	190,600	0	190,600
3.	Allama Iqbal Town Lahore	20502	4	250,484	0	250,484
4.	Narowal	20528	1	110,000	0	110,000
5.	Pasrur	20672	2	106,680	0	106,680
6.	Chiniot	20694	9	745,200	0	745,200
7.	Chichawatni	20716	3	299,107	0	299,107
8.	Mlikwal	20787	8	692,000	0	692,000
9.	Vehari	20796	2	328,000	0	328,000
10.	Wazirabad	20824	2	825,000	0	825,000
11.	Wazirabad	20825	4	502,800	0	502,800
12.	Kharian	20842	11	1,140,460	0	1,140,460
13.	Khanpur	20866	13	802,180	0	802,180
14.	Mandi Bahudin	20905	4	525,500	0	525,500
15.	Liaqatpur	20910	6	276,000	0	276,000
16.	Sohawa	20924	3	308,514	0	308,514
17.	Burewala	20932	2	246,000	0	246,000
18.	Chunian	20981	4	346,888	0	346,888
19.	Rahimyar Khan	20993	15	2,401,000	0	2,401,000
20.	Rahimyar Khan	20994	19	1,349,850	0	1,349,850
21.	Gujarkhan	20997	9	923,000	0	923,000
22.	Texila	21047	11	992,264	0	992,264
23.	Jaranwala	21054	19	4,587,797	0	4,587,797
24.	Bahawal Nagar	21083	4	402,800	0	402,800
25.	Sadiqabad	21103	12	353,000	0	353,000
26.	Fateh Jhang	21118	3	115,000	0	115,000

27.	Hasilpur	21134	5	1,397,672	0	1,397,672
28.	Bahalwal	21148	4	307,100	0	307,100
29.	Talagang	21160	4	424,400	0	424,400
30.	Muridkey	21198	7	1,532,775	0	1,532,775
31.	Muridkey	21201	10	884,400	0	884,400
32.	Uraban-I & II, Faisalabad	21229	7	321,494	0	321,494
33.	Kamokey	21240	9	2,990,286	0	2,990,286
34.	Samnabad Town, Lahore	21277	2	296,768	82,974	213,794
35.	Bhakhar	21500	6	1,871,360	1,183,360	688,000
36.	Mianwali	21725	2	464,000	0	464,000
37.	Shalimar Town, Lahore	21733	1	163,555	0	163,555
38.	Hafizabad	21741	3	396,370	0	396,370
39.	Aziz Bhatti Town, Lahore	21791	3	785,789	0	785,789
40.	Sheikhupura	21915	1	936,000	0	936,000
41.	Urban-I & II, Faisalabad	21931	3	2,208,888	0	2,208,888
42.	Urban-I & II, Faisalabad	21932	7	2,182,645	0	2,182,645
43.	Urban-I & II, Faisalabad	21935	1	737,200	0	737,200
44.	Jhang	21955	2	160,000	0	160,000
45.	City, Faisalabad	21977	2	558,218	0	558,218
46.	City, Faisalabad	21980	2	268,588	0	268,588
47.	Rural Gujranwala	22007	15	3,987,354	1,927,328	2,060,026
48.	D.G. Khan	22050	12	1,848,694	884,894	963,800
49.	Urban Gujranwala	22063	11	2,540,035	607,686	1,932,349
50.	Haroonabad	22073	4	968,000	0	968,000
51.	Cantt Rawalpindi	22082	3	1,177,315	547,060	630,255
52.	Sahiwal	22086	6	689,000	0	689,000
53.	Sahiwal	22087	5	670,427	0	670,427
54.	Chishtian	22126	1	200,000	100,000	100,000
55.	Kot Addu	22129	5	930,100	672,960	257,140
56.	Saddar Multan	22167	4	3,265,832	2,745,832	520,000
57.	City, Multan	22176	1	164,316	0	164,316
58.	Shorkot	22203	1	140,000	0	140,000
59.	Lodhran	22256	2	392,400	166,400	226,000
60.	Tandlianwala	22268	1	132,000	0	132,000
61.	Jaranwala	22271	6	2,830,484	0	2,830,484

62.	Jaranwala	22273	2	534,105	0	534,105
63.	Ahmedpur Sial	22282	18	2,890,600	0	2,890,600
Total			354	61,769,252	8,918,494	52,850,758

[Annex-20]

2.4.2(b) Non- realization of withholding tax on purchase/ transfer of immoveable property -Rs.54.349 million

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Sargodha	20585	1	90,000	0	90,000
2.	Sialkot	20607	7	754,000	0	754,000
3.	Pasur	20619	2	350,000	0	350,000
4.	Chichawatni	20721	5	1,162,140	0	1,162,140
5.	Ahmedpur Sial	20743	2	177,080	97,880	79,200
6.	Malikwal	20767	2	206,300	0	206,300
7.	Wazirabad	20817	3	264,338	0	264,338
8.	Wazirabad	20819	1	140,000	0	140,000
9.	Khanpur	20873	8	666,381	0	666,381
10.	Sohawa	20927	3	186,000	0	186,000
11.	Burewala	20935	21	3,847,225	0	3,847,225
12.	Gujar Khan	20965	8	817,020	0	817,020
13.	Muzaffar Garh	20974	3	526,600	0	526,600
14.	Rahimyar Khan	21006	3	435,040	0	435,040
15.	Rahimyar Khan	21015	10	843,700	0	843,700
16.	Saddar Multan	21018	113	28,047,104	0	28,047,104
17.	City, Multan	21028	17	3,138,506	0	3,138,506
18.	Jaranwala	21058	1	130,000	0	130,000
19.	Sadiqabad	21093	34	4,586,558	0	4,586,558
20.	Fateh Jhang	21120	8	740,100	0	740,100
21.	Hasilpur	21136	1	221,000	110,500	110,500
22.	Talagang	21165	7	618,000	0	618,000
23.	Nankana Sahib	21174	5	537,938	0	537,938
24.	Muridkey	21194	2	374,800	0	374,800
25.	Saddar Faisalabad	21212	15	2,954,313	0	2,954,313

26.	Kamokey	21235	5	810,200	0	810,200
27.	Sadiqabad	21243	6	578,950	0	578,950
28.	Saddar Bahawalpur	21846	3	1,355,000	0	1,355,000
Total			296	54,558,293	208,380	54,349,913

[Annex-21]

2.4.2(c) Non- realization of withholding tax on purchase/ transfer of immovable property -Rs. 64.784 million

(Amount in Rupees)

Sr. No	Assistant Director Land Record	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Saddar Multan	20512	21	1,151,000	0	1,151,000
2.	Saddar Bahawalpur	20555	15	1,254,020	559,800	694,220
3.	Daska	20625	8	1,047,888	0	1,047,888
4.	Pasrur	20668	6	465,480	0	465,480
5.	Chichawatni	20711	2	398,904	0	398,904
6.	Kabirwala	20726	1	83,062	0	83,062
7.	Ahmedpur East	20735	16	1,598,818	440,000	1,158,818
8.	Khanewal	20747	8	209,000	0	209,000
9.	Saddar Gujranwala	20779	11	1,451,120	0	1,451,120
10.	Saddar Gujranwala	20781	3	198,000	0	198,000
11.	Malikwal	20799	13	1,512,765	0	1,512,765
12.	Wazirabad	20829	5	914,000	0	914,000
13.	Wazirabad	20831	1	130,000	0	130,000
14.	Kharian	20852	6	680,800	0	680,800
15.	Yazman	20571	4	579,167	509,170	69,997
16.	Liaquatpur	20900	6	1,319,275	0	1,319,275
17.	Liaquatpur	20899	16	1,504,024	0	1,504,024
18.	Khanpur	20912	21	5,844,398	0	5,844,398
19.	Jhelum	21313	4	421,640	0	421,640
20.	Burewala	20955	13	1,663,276	0	1,663,276
21.	Gujar Khan	20960	7	573,000	0	573,000
22.	Gujar Khan	20961	2	193,631	0	193,631
23.	Taxila	21041	12	3,055,040	0	3,055,040

24.	Taxila	21043	2	146,960	0	146,960
25.	Sadiqabad	21089	7	746,000	0	746,000
26.	Fateh Jhang	21112	32	4,575,069	0	4,575,069
27.	Fateh Jhang	21116	2	103,225	0	103,225
28.	Hasilpur	21156	18	2,642,000	0	2,642,000
29.	Talagang	21168	1	440,000	0	440,000
30.	Hasilpur	21245	1	880,000	0	880,000
31.	Saddar Faisalabad	21394	1	1,140,000	0	1,140,000
32.	Saddar Faisalabad	21395	4	437,900	273,900	164,000
33.	Saddar Faisalabad	21396	4	340,150	0	340,150
34.	Bhakhar	21460	15	2,094,500	0	2,094,500
35.	Summundri	21483	5	436,900	106,400	330,500
36.	Bhawalpur	21506	5	1,450,250	0	1,450,250
37.	Rahimyar Khan	21655	6	1,329,351	464,154	865,197
38.	Hafizabad	21665	6	460,800	161,300	299,500
39.	Saddar Multan	21755	4	2,448,000	0	2,448,000
40.	Saddar Multan	21757	4	544,252	0	544,252
41.	Bindi Bhattian	21759	86	5,094,619	0	5,094,619
42.	Bindi Bhattian	21760	18	1,797,514	0	1,797,514
43.	Arifwala	21899	3	1,538,400	0	1,538,400
44.	Bahawal Nagar	21965	3	834,200	0	834,200
45.	Haroonabad	21990	5	554,860	64,682	490,178
46.	Shorkot	22006	1	156,000	0	156,000
47.	Toba Tek Singh	22101	11	2,333,005	0	2,333,005
48.	Toba Tek Singh	22102	12	1,180,012	4,413	1,175,599
49.	Toba Tek Singh	22106	2	283,900	0	283,900
50.	Noshera Virkan	22134	7	538,574	0	538,574
51.	Noshera Virkan	22136	1	45,000	0	45,000
52.	Saddar Gujranwala	22180	3	537,619	0	537,619
53.	Ahmedpur Sial	22206	8	6,163,520	5,067,520	1,096,000
54.	Layya	22234	7	1,291,250	1,176,250	115,000
55.	Isa Khel	22237	1	200,000	0	200,000
56.	Lodhran	22259	13	4,699,300	100,000	4,599,300
Total			499	73,711,438	8,927,589	64,783,849

[Annex-22]

2.4.3 Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land - Rs. 105.507 million

(Amount in Rupees)

Sr. No	Sub Registrar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Data Ganj Bukhsh Town Lahore	20467	31	776,990	0	776,990
2.	Wahgah Town Lahore	20483	3	119,550	0	119,550
3.	Samnabad Town Lahore	20495	10	338,181	0	338,181
4.	Allama Iqbal Town Lahore	20500	13	383,086	0	383,086
5.	Pasrur	20670	3	216,931	0	216,931
6.	Chiniot	20695	31	627,714	0	627,714
7.	Chichawatni	20718	4	124,866	0	124,866
8.	Ahmedpur East	20739	5	28,610	0	28,610
9.	Sargodha	20778	16	37,500	0	37,500
10.	Wazirabad	20827	1	34,000	0	34,000
11.	Kharian	20845	7	365,940	0	365,940
12.	Khanpur	20867	17	781,979	0	781,979
13.	Liaqatpur	20908	16	1,549,047	0	1,549,047
14.	Sohawa	20926	4	162,066	0	162,066
15.	Burewala	20933	4	159,300	43,810	115,490
16.	Chunian	20979	28	374,102	0	374,102
17.	Rahimyar Khan	20992	9	4,488,556	0	4,488,556
18.	Gujar Khan	20999	22	577,950	0	577,950
19.	Taxila	21050	11	60,685	0	60,685
20.	Jaranwala	21053	13	2,163,978	0	2,163,978
21.	Nankana Sahib	21060	1	1,085,353	0	1,085,353
22.	Bahawal Nagar	21080	22	857,122	0	857,122

23.	Bahawal Nagar	21082	1	520,000	0	520,000
24.	Bahalwal	21151	2	29,700	0	29,700
25.	Talagang	21164	7	53,600	0	53,600
26.	Muridkey	21197	18	2,843,991	0	2,843,991
27.	Urban-I & II, Faisalabad	21226	5	3,275,680	0	3,275,680
28.	Urban-I & II, Faisalabad	21227	5	2,011,040	0	2,011,040
29.	Kamokey	21239	37	4,678,937	0	4,678,937
30.	Bhakhar	21501	4	944,482	600	943,882
31.	Mianwali	21728	11	454,469	0	454,469
32.	Rahimyar Khan	21737	3	609,280	15,000	594,280
33.	Hafizabad	21742	11	230,519	0	230,519
34.	Aziz Bhatti Town Lahore	21790	12	4,285,240	0	4,285,240
35.	Ravi Town Lahore	21836	3	64,438,192	0	64,438,192
36.	Urban-I & II, Faisalabad	21933	20	1,823,763	17,949	1,805,814
37.	Urban-I & II, Faisalabad	21937	1	552,125	0	552,125
38.	Allama Iqbal Town Lahore	21971	6	212,859	197,790	15,069
39.	City, Faisalabad	21976	22	583,504	0	583,504
40.	City, Faisalabad	21978	1	545,800	0	545,800
41.	Rural Gujranwala	22008	47	767,360	718,796	48,564
42.	Pak Pattan	22035	4	47,300	40,900	6,400
43.	Pak Pattan	22038	1	10,430	0	10,430
44.	D.G. Khan	22052	36	1,296,905	1,259,685	37,220
45.	Rural Rawalpindi	22159	6	416,805	14,505	402,300
46.	Bahawal Nagar	22164	2	101,000	0	101,000
47.	Bahawal Nagar	22166	1	32,175	0	32,175
48.	Saddar Multan	22170	5	62,257	24,310	37,947
49.	Khushab	22081	1	19,500	0	19,500
50.	Layya	22202	5	85,575	43,575	42,000
51.	Murree	22213	8	95,202	0	95,202
52.	Murree	22215	2	43,652	0	43,652

53.	Murree	22216	1	21,000	12,000	9,000
54.	Isa Khel	22243	37	567,228	367,845	199,383
55.	Isa Khel	22245	26	155,663	89,792	65,871
56.	Lodhran	22255	1	858,960	0	858,960
57.	Tandlianwala	22266	12	296,577	218,617	77,960
58.	Jaranwala	22274	14	250,644	0	250,644
59.	Ahmedpur Sial	22286	24	38,206	0	38,206
Total			673	108,573,126	3,065,174	105,507,952

[Annex-23]

2.4.4 Non/short-recovery of tawan of abiana - Rs.72.905 million

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Raiwind	20435	20	9,140,556	0	9,140,556
2.	Kabirwala	20686	13	2,471,204	428,379	2,042,825
3.	Ahmedpur East	20740	19	7,086,668	0	7,086,668
4.	Malikwal	20765	6	282,969	0	282,969
5.	Vehari	20790	30	3,077,836	0	3,077,836
6.	Khanpur	20870	26	10,679,471	0	10,679,471
7.	Liaqarpur	20892	17	10,923,455	0	10,923,455
8.	Burewala	20936	17	2,652,426	0	2,652,426
9.	Rahimyar Khan	21003	24	8,293,076	0	8,293,076
10.	Nankana Sahib	21062	44	8,829,142	0	8,829,142
11.	Sadiqabad	21092	47	6,124,382	0	6,124,382
12.	Saddar Bahawalpur	21844	14	3,772,354	0	3,772,354
Total			277	73,333,539	428,379	72,905,160

[Annex-24]

2.4.5(a) Non assessment of withholding tax on registration of immovable property by splitting the property into two or more deeds- Rs. 25.678 million

(Amount in Rupees)

Sr. No	Sub Registrar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Wagha Town Lahore	20482	2	278,994	0	278,994
2.	Narowal	20527	6	144,800	0	144,800
3.	Daska	20586	2	160,000	0	160,000
4.	Wazirabad	20823	10	993,000	0	993,000
5.	Chunian	20983	9	1,047,478	0	1,047,478
6.	Jaranwala	21057	6	655,360	0	655,360
7.	Urban-I & II, Faisalabad	21230	4	86,100	0	86,100
8.	Samanabad Town, Lahore	21278	5	201,600	37,800	163,800
9.	Saddar Faisalabad	21317	30	10,117,755	0	10,117,755
10.	Summundri	21504	2	264,000	0	264,000
11.	Kasur	21537	8	871,000	380,000	491,000
12.	Okara	21660	4	1,032,000	0	1,032,000
13.	Mianwali	21726	5	1,429,200	0	1,429,200
14.	Aziz Bhatti Town Lahore	21793	1	179,800	0	179,800
15.	Shariqpur	21804	1	114,000	0	114,000
16.	Urban-I & II Faisalabad	21940	1	202,480	0	202,480
17.	Jhang	21953A	1	508,000	0	508,000
18.	Haroonabad	22074	2	446,200	0	446,200
19.	Khushab	22078	3	562,400	462,400	100,000
20.	Saddar Multan	22171	1	168,000	0	168,000
21.	City Multan	22172	5	1,320,400	0	1,320,400

22.	Narowal	22208	2	360,000	0	360,000
23.	Lodhran	22257	3	551,100	280,650	270,450
24.	Jaranwala	22270	17	4,760,800	0	4,760,800
25.	Ahmedpur Sial	22283	2	384,000	0	384,000
Total			132	26,838,467	1,160,850	25,677,617

[Annex-25]

2.4.5(b) Non assessment of withholding tax on registration of immovable property by splitting the property into two or more deeds- Rs. 8.797 million

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Sialkot	20606	8	1,305,000	0	1,305,000
2.	Pasrur	20623	1	72,000	0	72,000
3.	Chichawatni	20722	3	209,920	0	209,920
4.	Rahimyar Khan	21008	2	89,200	0	89,200
5.	Rahimyar Khan	21012	8	1,684,300	0	1,684,300
6.	Saddar Multan	21020	25	2,709,960	0	2,709,960
7.	City, Multan	21032	5	600,000	0	600,000
8.	Nankana Sahib	21066	2	114,000	0	114,000
9.	Sadiqabad	21098	19	944,100	0	944,100
10.	Saddar Faisalabad	21214	8	1,069,000	0	1,069,000
Total			81	8,797,480	0	8,797,480

[Annex-26]

**2.4.5(c) Non assessment of withholding tax on registration of
Immovable property by splitting the property into two or
more deeds- Rs. 33.305 million**

(Amount in Rupees)

Sr. No	Assistant Director Land Record	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Saddar Multan	20513	5	457,740	0	457,740
2.	Yazman	20570	8	687,480	0	687,480
3.	Daska	20626	4	352,330	0	352,330
4.	Chichawatni	20712	20	2,326,440	0	2,326,440
5.	Kabirwala	20728	2	72,000	0	72,000
6.	Khanewal	20750	4	430,963	0	430,963
7.	Saddar Gujranwala	20780	5	729,600	0	729,600
8.	Malikwal	20800	8	664,000	0	664,000
9.	Wazirabad	20830	5	540,000	0	540,000
10.	Chunian	20850	1	68,250	0	68,250
11.	Kharian	20853	4	429,000	0	429,000
12.	Liaquatpur	20903	16	678,960	0	678,960
13.	Khanpur	20913	51	2,274,200	0	2,274,200
14.	Depalpur	20950	4	607,762	231,036	376,726
15.	Burewala	20958	2	195,625	0	195,625
16.	Gujar Khan	20959	9	971,400	0	971,400
17.	Taxila	21042	7	756,560	0	756,560
18.	Jaranwala	21086	8	749,830	0	749,830
19.	Sadiqabad	21088	25	1,043,932	0	1,043,932
20.	Fateh Jhang	21113	12	1,251,000	0	1,251,000
21.	Hasilpur	21158	9	461,000	0	461,000
22.	Talagang	21169	4	373,000	0	373,000
23.	Muridkey	21188	10	899,950	0	899,950

24.	Kamokey	21233	23	1,983,890	0	1,983,890
25.	Saddar Faisalabad	21398	2	100,000	0	100,000
26.	Bhakhar	21465	4	365,630	0	365,630
27.	Saddar Bhawalpur	21507	4	1,010,000	0	1,010,000
28.	Rahimyar Khan	21656	4	1,193,140	0	1,193,140
29.	Saddar Multan	21756	11	3,297,812	0	3,297,812
30.	Arifwala	21901	1	20,000	0	20,000
31.	Bahawal Nagar	21966	4	388,300	0	388,300
32.	D.G. Khan	21984	14	3,210,400	1,468,600	1,741,800
33.	Shorkot	22004A	1	260,000	0	260,000
34.	Kot Addu	22062	9	789,760	0	789,760
35.	City Rawalpindi	22013	1	220,000	0	220,000
36.	Noshera Virkan	22133	4	662,625	0	662,625
37.	Okara	22140	2	635,280	0	635,280
38.	Saddar Gujranwala	22179	2	745,786	456,000	289,786
39.	Ahmedpur Sial	22205	5	1,381,840	0	1,381,840
40.	Layya	22235	3	417,100	116,000	301,100
41.	Lodhran	22261	6	1,449,800	0	1,449,800
42.	Jaranwala	22294	3	652,000	228,000	424,000
Total			326	35,804,385	2,499,636	33,304,749

[Annex-27]

2.4.6(a) Short realization of mutation fee due to under valuation of rural land - Rs. 49.413 million

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount verified	Balance
1.	Ferozewala	20472	12	111,555	24,420	87,135
2.	Sheikhupura	20530	145	1,733,188	0	1,733,188
3.	Muridkey	20540	30	370,049	0	370,049
4.	Hafizabad	20561	19	366,581	0	366,581

5.	Sialkot	20610	21	153,930	0	153,930
6.	Daska	20612	43	363,443	68,506	294,937
7.	Pasur	20620	10	236,163	0	236,163
8.	Sohawa	20653	14	19,110	0	19,110
9.	Sari Alamgir	20660	3	19,125	0	19,125
10.	Ahmedpur East	20744	47	119,873	87,984	31,889
11.	Hazroo	20753	10	439,409	0	439,409
12.	Wazirabad	20818	9	253,450	0	253,450
13.	Khushab	20835	21	607,704	0	607,704
14.	Khanpur	20874	41	314302	0	314302
15.	Mianwali	20878	78	428,713	0	428,713
16.	Liaquatpur	20895	12	312,035	0	312,035
17.	D.G. Khan	20942	715	2,077,012	0	2,077,012
18.	Muzaffar Garh	20968	539	7,961,209	0	7,961,209
19.	Rahimyar Khan	21010	20	48,289	0	48,289
20.	Rahimyar Khan	21016	16	303,425	0	303,425
21.	Saddar, Faisalabad	21019	86	8,401,788	0	8,401,788
22.	City Multan	21029	31	1,835,984	0	1,835,984
23.	Nankana Sahib	21065	12	76,228	0	76,228
24.	Mian Channu	21072	10	166,740	0	166,740
25.	Dunyapur	21078	7	36,350	0	36,350
26.	Sadiqabad	21091	214	5,799,731	0	5,799,731
27.	Arifwala	21107	41	560,067	25,448	534,579
28.	Fateh Jhang	21124	7	111,300	0	111,300
29.	Sahiwal	21127	53	549,385	0	549,385
30.	Hasilpur	21141	4	104,321	18,408	85,913
31.	Nankana Sahib	21173	35	657,065	0	657,065
32.	Depalpur	21185	11	96,066	0	96,066
33.	City, Faisalabad	21204	45	14,081,715	0	14,081,715
34.	Saddar, Faisalabad	21217	53	428,355	0	428,355

35.	Kasur	21223	25	138,415	0	138,415
36.	Toba Tek Singh	22113	4	427,941	179,316	248,625
37.	Kasur	22291	4	149,170	41,623	107,547
Total			2447	49,859,186	445,705	49,413,441

[Annex-28]

2.4.6(b) Short realization of mutation fee due to under valuation of rural land - Rs. 14.147 million

(Amount in Rupees)

Sr. No	Assistant Director Land Record	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Saddar Multan	20510	48	263,653	0	263,653
2.	Saddar Bahawalpur	20556	8	403,838	0	403,838
3.	Chichawatni	20710	195	2,194,874	0	2,194,874
4.	Chichawatni	20713	13	598,356	0	598,356
5.	Kabirwala	20727	10	42,150	0	42,150
6.	Ahmedpur East	20736	100	149,286	0	149,286
7.	Khanewal	20746	281	3,104,983	0	3,104,983
8.	Saddar Gujranwala	20782	9	129,000	0	129,000
9.	Wazirabad	20833	1	117,000	0	117,000
10.	Chunian	20851	88	177,140	0	177,140
11.	Liaquatpur	20901	15	848,357	0	848,357
12.	Liaquatpur	20902	16	704,250	0	704,250
13.	Khanpur	20914	4	456,181	0	456,181
14.	Depalpur	20949	103	764,725	0	764,725
15.	Depalpur	20951	2	161,560	0	161,560
16.	Burewala	20956	46	536,276	0	536,276
17.	Jaranwala	21087	55	257,348	0	257,348
18.	Fateh Jhang	21114	4	161,106	0	161,106
19.	Hasilpur	21159	4	46,200	0	46,200

20.	Muridkey	21189	49	358,969	0	358,969
21.	Kamokey	21234	106	705,705	0	705,705
22.	Kasur	21399	14	148,594	0	148,594
23.	Bhakhar	21462	4	69,825	0	69,825
24.	Bhakhar	21463	11	132,097	0	132,097
25.	Bhawalpur	21510	19	248,561	0	248,561
26.	Mianwali	21626	22	65,652	15,000	50,652
27.	Rahimyar Khan	21657	16	232,580	7,100	225,480
28.	Pindi Bhattian	21763	10	228,753	105,325	123,428
29.	Arifwala	21900	5	40,486	0	40,486
30.	Pak Pattan	21982	13	120,840	0	120,840
31.	Haroonabad	21993	1	61,500	18,450	43,050
32.	Shorkot	22005	9	149,850	0	149,850
33.	Toba Tek Singh	22105	16	356,719	110,318	246,401
34.	Isa Khel	22236	8	221,888	104,252	117,639
35.	Isa Khel	22238	9	159,000	0	159,000
36.	Jahanian	22295	15	141,600	51,600	90,000
Total			1329	14,558,902	412,045	14,146,860

[Annex -29]

2.4.7(a) Non/short recovery of capital value tax on transfer of urban immovable properties-Rs. 32.558 million

(Amount in Rupees)

Sr. No	Sub Registrar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Data Ganj Bukhsh Town Lahore	20466	18	658,438	0	658,438
2.	Wagha Town Lahore	20480	68	2,179,761	0	2,179,761
3.	Samanabad Town Lahore	20494	51	512,894	0	512,894
4.	Samanabad Town Lahore	20496	1	197,050	0	197,050
5.	Samanabad Town Lahore	20498	5	118,791	0	118,791

6.	Samanabad Town Lahore	20499	6	91,800	0	91,800
7.	Allama Iqbal Town Lahore	20501	14	306,991	0	306,991
8.	Narowal	20526	7	226,500	0	226,500
9.	Pasrur	20671	1	141,360	0	141,360
10.	Kabirwala	20692	13	101,880	0	101,880
11.	Chiniot	20696	22	359,103	0	359,103
12.	Chiniot	20697	17	240,400	0	240,400
13.	Chichawatni	20717	7	168,653	0	168,653
14.	Ahmedpur East	20737	22	224,348	0	224,348
15.	Bhalwal	20772	6	4,150,400	0	4,150,400
16.	Sargodha	20776	4	187,720	0	187,720
17.	Sargodha	20777	2	183,000	0	183,000
18.	Malikwal	20788	14	248,874	0	248,874
19.	Vehari	20797	6	186,720	0	186,720
20.	Wazirabad	20826	1	200,000	0	200,000
21.	Kharian	20843	2	675,794	0	675,794
22.	Kharian	20846	7	348,460	0	348,460
23.	Khanpur	20868	14	107,531	0	107,531
24.	Liaquatpur	20909	19	614,810	0	614,810
25.	Sohawa	20923	20	774,287	0	774,287
26.	Burewala	20931	28	1,149,425	605,600	543,825
27.	Chunian	20980	30	514,420	0	514,420
28.	Rahimyar Khan	20995	13	447,020	0	447,020
29.	Gujar Khan	20996	20	1,118,910	0	1,118,910
30.	Taxila	21048	47	422,189	0	422,189
31.	Sargodha	21055	5	507,025	0	507,025
32.	Nankana Sahib	21061	21	239,200	0	239,200
33.	Bahawal Nagar	21079	1	1,056,542	0	1,056,542
34.	Bahawal Nagar	21081	12	525,590	0	525,590
35.	Bahawal Nagar	21084	4	320,368	0	320,368

36.	Sadiqabad	21102	7	714,000	0	714,000
37.	Fateh Jhang	21119	3	78,600	0	78,600
38.	Bahalwal	21149	5	18,860	0	18,860
39.	Talagang	21163	9	78,550	0	78,550
40.	Muridkey	21199	17	1,466,284	0	1,466,284
41.	Urban-I & II, Faisalabad	21228	22	686,622	0	686,622
42.	Urban-I & II, Faisalabad	21231	2	45,780	0	45,780
43.	Kamokey	21241	33	1,204,244	0	1,204,244
44.	Samnabad Town, Lahore	21279	13	94,871	0	94,871
45.	Bhakhra	21502	49	864,699	805,130	59,569
46.	Summundri	21503	36	248,370	0	248,370
47.	Kasur	21538	34	539,701	376,001	163,700
48.	Mianwali	21727	33	1,769,085	0	1,769,085
49.	Shalimar Town, Lahore	21731	10	55,447	0	55,447
50.	Hafizanad	21740	52	713,543	644,876	68,667
51.	Aziz Bhatti Town, Lahore	21792	36	310,195	0	310,195
52.	Shariqpur	21803	11	235,190	205,500	29,690
53.	Sheikhupura	21914	63	1,179,445	1,061,045	118,400
54.	Urban-I & II, Faisalabad	21934	3	1,104,444	0	1,104,444
55.	Urban-I & II, Faisalabad	21938	19	377,174	0	377,174
56.	Urban-I & II Faisalabad	21939	1	368,600	0	368,600
57.	Urban-I & II, Faisalabad	21941	2	118,000	0	118,000
58.	Allama Iqbal Town, Lahore	21972	13	235,179	36,000	199,179
59.	City, Faisalabad	21979	17	392,743	0	392,743
60.	Rural Gujranwala	22009	22	221,390	210,990	10,400
61.	D.G. Khan	22053	27	920,845	0	920,845
62.	Urban Gujranwala	22065	74	472,538	437,355	35,183
63.	Khushab	22079	2	227,570	122,250	105,320
64.	Cantt Rawalpindi	22083	3	641,740	0	641,740
65.	Cantt Rawalpindi	22084	3	218,837	169,411	49,426

66.	Cantt Rawalpindi	22085	37	337,604	44,657	292,947
67.	Toba Tek Singh	22111	14	341,330	331,330	10,000
68.	Rural Rawalpindi	22160	29	410,555	320,160	90,395
69.	Bahawal Nagar	22162	16	388,500	0	388,500
70.	Saddar Multan	22168	26	450,677	287,300	163,377
71.	City, Multan	22173	16	343,634	210,700	132,934
72.	Khushab	22179	5	227,570	0	227,570
73.	Murree	22214	2	69,800	0	69,800
74.	Isa Khel	22242	93	829,891	379,749	450,142
75.	Lodhran	22258	5	119,088	40,468	78,620
76.	Tandlianwala	22267	13	157,504	100,872	56,632
77.	Jaranwala	22276	5	50,695	0	50,695
78.	Ahmedpur Sial	22285	8	111,700	0	111,700
Total			1418	38,947,348	6,389,394	32,557,954

[Annex -30]

2.4.7(b) Non/short recovery of capital value tax on transfer of notified khasrajat of rural immovable properties-Rs. 3.075 million

(Amount in Rupees)

Sr. No	Assistant Director Land Record	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Saddar Multan	20511	7	184,000	0	184,000
2	Kharian	20847	6	46,100	0	46,100
3	Liaquatpur	20904	4	121,763	0	121,763
4	Burewala	20957	23	395,378	0	395,378
5	Jaranwala	21085	20	1,170,000	0	1,170,000
6	Fateh Jhang	21117	10	92,340	0	92,340
7	Muridkey	21190	9	72,600	0	72,600
8	Jhelum	21314	2	60,000	0	60,000
9	Bhakhar	21461	50	457,520	0	457,520

10	Mianwali	21625	27	410,560	129,400	281,160
11	City Rawalpindi	22015	4	122,600	0	122,600
12	City Rawalpindi	22017	1	28,875	17,325	11,550
13	Noshera Virkan	22137	5	34,720	0	34,720
14	Lodhran	22264	22	111,840	86,440	25,400
Total			190	3,308,296	233,165	3,075,131

[Annex -31]

2.4.7(c) Non/short recovery of capital value tax on transfer of notified khasra of rural immovable properties-Rs. 5.426 million

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Sheikhupura	20532	3	94,650	0	94,650
2	Sargodha	20583	1	60,000	0	60,000
3	Zafarwal	20655	7	342,800	109,200	233,600
4	Mianwali	20879	10	349,440	0	349,440
5	D.G. Khan	20944	8	216,100	0	216,100
6	Saddar Multan	21025	6	316,000	0	316,000
7	City, Multan	21030	22	1,740,000	0	1,740,000
8	Arifwala	21110	8	204,525	0	204,525
9	Fateh Jhang	21125	1	83,000	0	83,000
10	Sahiwal	21133	2	30,000	0	30,000
11	Hasilpur	21138	9	148,200	0	148,200
12	Nankana Sahib	21176	15	150,000	0	150,000
13	Depalpur	21181	9	551,900	0	551,900
14	Muridkey	21195	23	75,069	0	75,069
15	City, Faisalabad	21207	5	198,634	0	198,634
16	City, Faisalabad	21209	6	151,510	0	151,510

17	Saddar Faisalabad	21215	36	555,794	0	555,794
18	Toba Tek Singh	22114	12	332,800	65,500	267,300
Total			183	5,600,422	174,700	5,425,722

[Annex -32]

2.4.8(a) Loss due to non-payment of mutation fee on oral sale of rural land - Rs. 31.327 million

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Cantt Lahore	20476	272	81,600	0	81,600
2.	Sheikhupura	20531	329	1,074,880	0	1,074,880
3.	Sheikhupura	20535	62	18,600	0	18,600
4.	Muridkey	20537	329	7,230,680	371,340	6,859,340
5.	Muridkey	20542	525	154,600	0	154,600
6.	Hafizabad	20562	22	363,741	0	363,741
7.	Hafizabad	20564	48	14,400	0	14,400
8.	Sargodha	20584	10	59,554	0	59,554
9.	Sialkot	20611	3	60,000	0	60,000
10.	Daska	20615	3	52,090	12,000	40,090
11.	Pasrur	20621	15	305,700	0	305,700
12.	Sohawa	20650	13	40,500	0	40,500
13.	Kabirwala	20691	11	979,239	558,113	421,126
14.	Chichawatni	20724	27	149,198	0	149,198
15.	Malikwal	20762	40	947,166	0	947,166
16.	Vehari	20795	15	98,700	0	98,700
17.	Khushab	20838	48	289,550	0	289,550
18.	Mianwali	20876	62	936,211	0	936,211
19.	Mianwali	20877	42	516,566	0	516,566
20.	Liaqatpur	20898	8	18,521	0	18,521
21.	Sohawa	20928	46	102,335	0	102,335

22.	Burewala	20941	27	115,656	0	115,656
23.	D.G. Khan	20943	39	325,568	0	325,568
24.	Gujar Khan	20964	42	1,386,077	0	1,386,077
25.	Muzaffar Garh	20970	273	4,074,417	0	4,074,417
26.	Muzaffar Garh	20971	7	1,512,659	0	1,512,659
27.	Muzaffar Garh	20977	117	35,300	0	35,300
28.	Rahimyar Khan	21009	20	54,300	0	54,300
29.	Rahimyar Khan	21013	96	1,333,434	0	1,333,434
30.	Saddar Multan	21022	20	1,843,398	0	1,843,398
31.	City, Multan	21033	3	550,400	0	550,400
32.	Mian Channu	21070	2	397,660	0	397,660
33.	Dunyapur	21076	11	175,400	0	175,400
34.	Sadiqabad	21095	145	3,742,985	0	3,742,985
35.	Sahiwal	21130	7	88,200	0	88,200
36.	Talagang	21166	18	161,100	0	161,100
37.	Nankana Sahib	21172	39	1,107,215	0	1,107,215
38.	Depalpur	21179	17	830,240	0	830,240
39.	Muridkey	21193	41	536,483	0	536,483
40.	City, Faisalabad	21210	197	59,100	0	59,100
41.	City, Faisalabad	21211	1	12,900	0	12,900
42.	Saddar, Faisalabad	21216	15	431,800	0	431,800
Total			3067	32,268,123	941,453	31,326,670

[Annex -33]

2.4.8(b) Loss due to non-payment of mutation fee on oral sale of rural land - Rs. 9.779 million

(Amount in Rupees)

Sr. No	Assistant Director Land Record	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Raiwind	20459	5	445,822	0	445,822
2.	Raiwind	20461	66	23,760	0	23,760

3.	Daska	20624	41	3,835,176	0	3,835,176
4.	Pasur	20669	1	101,100	0	101,100
5.	Chichawatni	20714	13	1,537,466	0	1,537,466
6.	Khanewal	20748	5	718,057	0	718,057
7.	Saddar Gujranwala	20783	1	150,000	0	150,000
8.	Malikwal	20803	2	17,400	0	17,400
9.	Vehari	20848	46	353,036	0	353,036
10.	Kharian	20854	24	176,622	0	176,622
11.	Gujar Khan	20962	8	153,400	0	153,400
12.	Taxila	21045	2	42,540	0	42,540
13.	Saddar Gujranwala	22177	93	842,391	0	842,391
14.	Hasilpur	21157	17	820,527	0	820,527
15.	Khanpur	20915	5	336,750	0	336,750
16.	Sahiwal	21989	3	225,888	195,670	30,218
17.	Noshera Virkan	22135	7	194,839	0	194,839
Total			339	9,974,774	195,670	9,779,104

[Annex-34]

2.4.10 Non/short-recovery of arrears of abiana - Rs. 27.445 million

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Raiwind	20437	32	1,525,572	0	1,525,572
2.	Sargodha	20580	21	9,536,158	0	9,536,158
3.	Kabirwala	20687	30	1,667,349	302,737	1,364,603
4.	Ahmedpur East	20741	20	1,765,848	1,095,863	669,985
5.	Malikwal	20764	23	584,815	0	584,815
6.	Vehari	20791	14	541,747	0	541,747
7.	Wazirabad	20820	7	132,298	0	132,298
8.	Khanpur	20872	39	2,043,306	0	2,043,306

9.	Liaquatpur	20893	26	1,552,899	0	1,552,899
10.	Sohawa	20929	10	58,417	0	58,417
11.	Burewala	20937	6	112,779	0	112,779
12.	Gujar Khan	20967	20	71,445	0	71,445
13.	Rahimyar Khan	21004	22	1,855,028	0	1,855,028
14.	Nankana Sahib	21064	59	1,307,112	0	1,307,112
15.	Sadiqabad	21094	73	4,382,673	0	4,382,673
16.	Hasilpur	21142	7	173,021	121,779	51,242
17.	Kamokey	21237	20	303,531	0	303,531
18.	Saddar Bahawalpur	21845	30	1,487,494	686,553	800,941
19.	Kasur	22288	13	934,103	383,041	551,062
Total			472	30,035,595	2,589,973	27,445,613

[Annex -35]

**2.4.11 Non-recovery of agricultural income tax -
Rs. 23.985 million**

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Raiwind	20436	40	164,750	0	164,750
2.	Sargodha	20581	23	550,705	0	550,705
3.	Narowal	20649	39	161,514	0	161,514
4.	Kabirwala	20688	105	1,203,475	0	1,203,475
5.	Kabirwala	20689	76	489,325	45,250	444,075
6.	Chichawatni	20723	30	236,662	0	236,662
7.	Malikwal	20763	68	783,158	0	783,158
8.	Malikwal	20766	47	238,950	0	238,950
9.	Vehari	20792	11	212,559	0	212,559
10.	Vehari	20793	11	24,526	0	24,526
11.	Wazirabad	20821	15	90,950	0	90,950
12.	Khanpur	20871	851	3,477,099	0	3,477,099

13.	Mandi Bahudin	20906	15	172,350	0	172,350
14.	Burewala	20938	6	173,400	0	173,400
15.	Burewala	20939	45	206,212	0	206,212
16.	Rahimyar Khan	21005	230	1,162,900	0	1,162,900
17.	Jaranwala	21059	43	110,509	0	110,509
18.	Nankana Sahib	21063	154	798,200	0	798,200
19.	Sadiqabad	21099	63	724,110	0	724,110
20.	Fateh Jhang	21121	9	584,125	0	584,125
21.	Fateh Jhang	21126	2	68,000	0	68,000
22.	Muridkey	21192	2506	11,531,036	0	11,531,036
23.	Kamokey	21236	30	73,800	0	73,800
24.	Saddar Bahawalpur	21847	32	228,857	93,707	135,150
25.	Kasur	22289	126	702,240	44,975	657,265
Total			4577	24,169,412	183,932	23,985,480

[Annex-36]

2.4.13(a) Loss due to non/short recovery of withholding tax from seller on transfer of immovable properties-Rs. 10.703 million

(Amount in Rupees)

Sr. No	Sub Registrar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Data Ganj Bukhsh Town Lahore	20468	4	26,480	0	26,480
2.	Allama Iqbal Town Lahore	20503	3	17,800	0	17,800
3.	Narowal	20529	3	25,000	0	25,000
4.	Kabirwala	20693	6	28,100	0	28,100
5.	Chiniot	20698	7	31,397	0	31,397
6.	Chichawatni	20715	28	446,142	0	446,142
7.	Malikwal	20789	1	21,500	0	21,500
8.	Vehari	20798	4	47,100	0	47,100

9.	Khanpur	20869	17	34,125	0	34,125
10.	Liaquatpur	20911	8	70,500	0	70,500
11.	Sohawa	20925	12	202,105	0	202,105
12.	Burewala	20934	7	58,400	50,650	7,750
13.	Chunian	20982	19	279,449	0	279,449
14.	Gujar Khan	21000	7	168,053	0	168,053
15.	Taxila	21049	20	177,240	0	177,240
16.	Sargodha	21056	13	613,872	0	613,872
17.	Sadiqabad	21104	2	200,000	0	200,000
18.	Bahalwal	21150	4	10,000	0	10,000
19.	Talagang	21162	16	142,450	0	142,450
20.	Muridkey	21200	27	211,580	0	211,580
21.	Kamokey	21242	34	570,217	0	570,217
22.	Gulberg Town, Lahore	21311	3	43,340	0	43,340
23.	Saddar Faisalabad	21319	23	325,730	0	325,730
24.	Bhakhar	21499	45	589,092	134,960	454,132
25.	Kasur	21539	9	212,000	27,000	185,000
26.	Okara	21662	2	22,000	0	22,000
27.	Mianwali	21729	13	228,480	0	228,480
28.	Shariqpur	21801	14	258,400	7,200	251,200
29.	Urban-I & II Faisalabad	21936	33	637,633	0	637,633
30.	Jhang	21954	19	1,063,120	0	1,063,120
31.	Allama Iqbal Town Lahore	21974	6	99,508	55,811	43,697
32.	City Faisalabad	21981	28	176,787	0	176,787
33.	Pak Pattan	22037	4	13,600	0	13,600
34.	D.G. Khan	22051	24	662,098	282,465	379,633
35.	Khushab	22080	11	278,940	0	278,940
36.	Sahiwal	22089	17	266,009	0	266,009
37.	Chishtian	22127	9	173,600	30,000	143,600
38.	Rural Rawalpindi	22161	6	159,132	155,460	3,672

39.	Bahawal Nagar	22163	16	294,630	0	294,630
40.	Saddar Multan	22169	20	351,585	268,585	82,000
41.	City Multan	22174	28	324,580	72,860	251,720
42.	Khushab	22080	11	278,940	0	278,940
43.	Layya	22200	12	225,800	111,100	114,700
44.	Shorkot	22204	10	226,300	0	226,300
45.	Narowal	22210	3	90,000	80,000	10,000
46.	Murree	22211	16	958,494	96,596	861,898
47.	Tandlianwala	22269	1	16,888	0	16,888
48.	Jaranwala	22272	20	588,507	0	588,507
49.	Ahmedpur Sial	22284	13	129,560	0	129,560
Total			658	12,076,263	1,372,687	10,702,576

[Annex-37]

2.4.13(b) Loss due to non/short recovery of withholding tax from seller on transfer of immovable properties-Rs. 6.599 million

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Sheikhupura	20533	10	53,420	0	53,420
2.	Muridkey	20541	18	280,198	0	280,198
3.	Hafizabad	20560	52	367950	0	367950
4.	Sargodha	20582	1	120,000	0	120,000
5.	Sialkot	20608	58	392,100	0	392,100
6.	Pasrur	20622	13	83,450	0	83,450
7.	Sari Alamgir	20659	17	62,603	0	62,603
8.	Chichawatni	20725	1	105,000	0	105,000
9.	Chakwal	20731	80	302,980	219,830	83,150
10.	Hazroo	20754	47	178,381	0	178,381

11.	Khushab	20836	99	422,477	0	422,477
12.	Khanpur	20875	26	32,775	0	32,775
13.	Liaquatpur	20896	99	151,105	0	151,105
14.	Sohawa	20930	6	38,900	0	38,900
15.	Gujar Khan	20966	45	151,810	0	151,810
16.	Muzaffar Garh	20973	142	627,927	0	627,927
17.	Rahimyar Khan	21007	35	131,250	0	131,250
18.	Rahimyar Khan	21017	13	187,200	0	187,200
19.	Saddar Multan	21024	26	454,500	0	454,500
20.	City, Multan	21035	5	78,217	0	78,217
21.	Mian Channu	21073	18	105,225	0	105,225
22.	Sadiqabad	21100	25	333,201	0	333,201
23.	Arifwala	21108	79	431,025	64,175	366,850
24.	Fateh Jhang	21122	29	238,018	0	238,018
25.	Sahiwal	21131	37	70,682	0	70,682
26.	Hasilpur	21140	10	71,300	33,700	37,600
27.	Talagang	21167	13	81,800	0	81,800
28.	Nankana Sahib	21175	28	154,168	0	154,168
29.	Depalpur	21184	42	112,462	50,380	62,082
30.	Muridkey	21196	4	12,240	0	12,240
31.	Saddar Faisalabad	21218	86	303,970	0	303,970
32.	Kamokey	21238	2	26,606	0	26,606
33.	Toba Tek Singh	22112	18	813,959	57,000	756,959
34.	Kasur	22290	32	152,350	104,300	48,050
Total			1216	7,129,249	529,385	6,599,864

[Annex-38]

2.4.13(c) Loss due to non/short recovery of withholding tax from seller on transfer of immovable properties-Rs. 2.164 million

(Amount in Rupees)

Sr. No	Assistant Director Land Record	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Malikwal	20801	3	116,400	0	116,400
2.	Kharian	20855	1	22,500	0	22,500
3.	Depalpur	20952	1	29,000	14,500	14,500
4.	Gujar Khan	20963	3	32,500	0	32,500
5.	Taxila	21044	9	124,050	0	124,050
6.	Fateh Jhang	21115	7	145,135	0	145,135
7.	Talagang	21170	9	24,675	0	24,675
8.	Bhakhar	21464	16	124,490	0	124,490
9.	Mianwali	21627	2	66,700	57,600	9,100
10.	Pak Pattan	21983	2	21,000	0	21,000
11.	Haroonabad	21991	3	170,560	0	170,560
12.	City Rawalpindi	22016	2	60,000	18,000	42,000
13.	Khushab	22060	13	69,540	37,840	31,700
14.	Toba Tek Singh	22103	3	934,000	0	934,000
15.	Lodhran	22263	4	351,560	0	351,560
Total			78	2,292,110	127,940	2,164,170

[Annex -39]

2.4.14(a) Short realization of mutation fee on gift in other than legal heirs of rural land - Rs. 12.294 million

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Ferozewala	20469	1	886,050	0	886,050
2.	Muridkey	20539	33	763,139	166,500	596,639
3.	Hafizabad	20559	7	535,739	0	535,739
4.	Sialkot	20609	2	216,291	0	216,291
5.	Daska	20614	4	156,529	0	156,529
6.	Sohawa	20652	3	33,434	0	33,434
7.	Khushab	20834	8	685,047	0	685,047
8.	Khushab	20837	4	370,615	0	370,615
9.	Mianwali	20881	2	166,891	0	166,891
10.	Mianwali	20882	15	163,510	0	163,510
11.	D. G. Khan	20945	9	146,381	0	146,381
12.	Muzaffar Garh	20969	7	4,860,769	0	4,860,769
13.	Muzaffar Garh	20976	37	419,621	0	419,621
14.	Saddar Multan	21026	2	108,156	0	108,156
15.	City, Multan	21036	2	16,500	0	16,500
16.	Mian Channu	21074	1	22,100	0	22,100
17.	Sadiqabad	21097	1	1,787,656	0	1,787,656
18.	Arifwala	21111	2	31,950	0	31,950
19.	Sahiwal	21132	6	62,386	0	62,386
20.	Depalpur	21180	1	776,600	0	776,600
21.	Depalpur	21183	2	135,830	0	135,830
22.	Saddar, Faisalabad	21220	2	114,885	0	114,885
Total			151	12,460,079	166,500	12,293,579

[Annex -40]

2.4.15(a) Non realization of Tehsil Municipal Committee fee on oral mutation of rural land - Rs.17.503 million

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Muridkey	20538	400	3,357,911	49,350	3,308,561
2.	Daska	20613	18	376,219	208,700	167,519
3.	Sohawa	20651	10	35,400	0	35,400
4.	Chakwal	20729	27	789,927	639,703	150,224
5.	Chakwal	20730	31	421,724	406,800	14,924
6.	Khushab	20839	8	41,600	0	41,600
7.	Mianwali	20880	36	192,969	0	192,969
8.	D.G. Khan	20946	11	127,208	0	127,208
9.	Muzaffar Garh	20972	153	1,214,525	0	1,214,525
10.	Rahimyar Khan	21014	174	1,323,850	0	1,323,850
11.	Saddar Multan	21021	161	2,207,966	0	2,207,966
12.	City, Multan	21034	8	88,415	0	88,415
13.	Mian Channu	21071	32	359,999	0	359,999
14.	Mian Channu	21075	1	18,000	0	18,000
15.	Duniapur	21077	23	53,863	0	53,863
16.	Sadiqabad	21096	222	3,075,507	0	3,075,507
17.	Arifwala	21106	141	1,296,735	361,897	934,838
18.	Sahiwal	21128	82	426,353	0	426,353
19.	Nankana Sahib	21177	38	126,450	0	126,450
20.	Depalpur	21182	47	509,593	246,503	263,090
21.	City, Faisalabad	21208	15	168,498	0	168,498
22.	Saddar Faisalabad	21213	205	2,527,582	0	2,527,582

23.	Sadiqabad	21244	1	595,885	0	595,885
24.	Toba Tek Singh	22116	36	142,647	62,972	79,675
Total			1880	19,478,826	1,975,925	17,502,901

[Annex -41]

2.4.16(b) Loss due to short-payment of mutation fee on Decree Cases due to application of incorrect rate-Rs. 10.582 million

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount recovered	Balance
1	Ferozewala	20470	3	405,763	0	405,763
2	Cantt Lahore	20474	7	4,002,363	0	4,002,363
3	Sheikhupura	20534	1	21,857	0	21,857
4	Muridkey	20543	1	12,750	0	12,750
5	Hafizabad	20563	2	42,570	0	42,570
6	Sohawa	20654	1	16,936	0	16,936
7	Wazirabad	20822	1	28,692	0	28,692
8	Khushab	20840	2	19,592	0	19,592
9	Mianwali	20883	3	57,971	0	57,971
10	D.G. Khan	20947	5	112,375	0	112,375
11	Muzaffar Garh	20975	17	482,426	0	482,426
12	Saddar Multan	21023	7	967,922	0	967,922
13	City Multan	21031	3	659,170	0	659,170
14	Nankana Sahib	21067	3	49,532	0	49,532
15	Arifwala	21109	4	319,108	0	319,108
16	Sahiwal	21129	1	96,000	0	96,000
17	Nankana Sahib	21178	2	49,000	0	49,000
18	Depalpur	21186	4	45,909	0	45,909
19	City, Faisalabad	21205	11	2,981,151	0	2,981,151
20	Saddar Faisalabad	21219	5	211,076	0	211,076
Total			83	10,582,163	0	10,582,163

[Annex -42]

**2.4.21 Non realization of 10% surcharge on late deposit of abiana
- Rs.0.808 million**

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Kabirwala	20690	20	33,200	7,400	25,800
2.	Vehari	20794	15	46,034	0	46,034
3.	Liaqatpur	20897	24	69,701	0	69,701
4.	Mandi Bahudin	20907	11	58,482	0	58,482
5.	Burewala	20940	29	96,204	0	96,204
6.	Rahimyar Khan	21011	12	44,850	0	44,850
7.	Nankana Sahib	21068	16	37,420	0	37,420
8.	Sadiqabad	21101	25	159,060	0	159,060
9.	Fateh Jhang	21123	2	115,000	0	115,000
10.	Saddar Bahawalpur	21848	13	113,733	12,787	100,946
11.	Kasur	22292	13	90,306	35,925	54,381
Total			180	863,990	56,112	807,878