



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
REVENUE RECEIPTS OF  
GOVERNMENT OF THE PUNJAB  
AUDIT YEAR 2018-19**

**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 169 and 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.

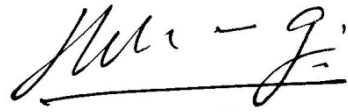
The report is based on audit of receipts of Government of the Punjab for the Financial Year 2017-18 and receipts of some formations for previous years. The Directorate General of Audit Punjab conducted audit during July to November 2018 on test check basis, with a view to report significant findings to the relevant stakeholders.

The main body of the Audit Report includes systemic issues and findings only. Relatively less significant issues are listed in Annexure-I of the Audit Report as MFDAC. These shall be pursued with the Principal Accounting Officers at the DAC level and in all cases where the PAO does 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**

**Islamabad Dated: 14.02.2019**



## **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.

This Audit Report presents audit results regarding receipts of above mentioned departments of Government of the Punjab for the Financial Year 2017-18 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 & Narcotics Control 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 whether 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 2017-18, auditable receipts in the ambit of Directorate General Audit Punjab were Rs. 198 billion, covering seven PAOs and 743 formations. Out of this, an amount to the tune of Rs. 153.966 billion in respect of 146 formations was audited on test check basis.

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

Recovery of Rs. 121,520.69 million was pointed out by audit. Recovery effected from January to December 2018 was Rs 925.622 million.

#### **c. Audit Methodology**

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

Firstly, the detailed planning files are prepared covering all the areas of activities of the auditee formations besides details of their budget, organizational and legal framework. Then, a risk assessment exercise is



carried out to identify main risk areas. Audit strategy based on desk audit is implemented by using ACL to draw sample and extract information on accounts of the Government of the Punjab from SAP-R3 data. This is followed by issuance of work programs considering the geographical locations. In order to complete audit programs and to collect evidence, audit teams perform inspection of auditee formations.

This information is recorded, in detail, in the execution files prepared according to the standard working paper kit issued by Auditor General of Pakistan. On conclusion of field audit, a formal exit conference is held with responsible officials of the auditee formations which leads to issuance of a formal audit & inspection report. Another opportunity is provided to the management to offer their annotated responses to the audit observations by requesting the PAO to hold meeting of the DAC.

Then, an internal quality review is performed to evaluate the adequacy of audit findings in terms of auditing standards. In the end, an external quality review is carried out to shape up the final contours of the report and make it presentable for the intended stakeholders.

#### **d. 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

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

- Non-production of auditable record in one para.<sup>1</sup>
- Blockage of government revenue due to stay orders in three paras - Rs. 80,691.558 million<sup>2</sup>
- Non realization of Punjab sales tax on services in three paras - Rs. 39,075.627 million.<sup>3</sup>
- Non/short realization of property tax in seventeen paras - Rs. 446.656 million<sup>4</sup>
- Non/short realization of mutation fee in four paras - Rs. 439.015 million.<sup>5</sup>
- Non/short realization of *tawan/abianain* three paras– Rs. 341.070 million.<sup>6</sup>
- Non realization of withholding tax from purchaser & seller in three paras – Rs. 126.019.<sup>7</sup>
- Non-realization of luxury house tax in one para - Rs. 70.292 million<sup>8</sup>
- Non realization of excise duty from distilleries in one para - Rs. 115.026 million<sup>9</sup>
- Non-realization of sugarcane (Development) cess and penalty in two paras - Rs. 45.004 million<sup>10</sup>

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<sup>1</sup>. Para 2.4.1,

<sup>2</sup>. Para 1.4.8, 3.4.1, 6.4.1.

<sup>3</sup>. Para 6.4.2, 6.4.3, 6.4.4

<sup>4</sup>. Para 1.4.1, 1.4.4, 1.4.5, 1.4.6, 1.4.11, 1.4.12, 1.4.13, 1.4.14, 1.4.15, 1.4.16, 1.4.17, 1.4.18, 1.4.19, 1.4.20, 1.4.22, 1.4.23, 1.4.24

<sup>5</sup>. Para 2.4.2, 2.4.7, 2.4.12, 2.4.18

<sup>6</sup>. Para 2.4.3, 2.4.10, 2.4.17

<sup>7</sup>. Para 2.4.4, 2.4.6, 2.4.8

<sup>8</sup>. Para 1.4.2

<sup>9</sup>. Para 1.4.3

<sup>10</sup>. Para 5.4.1, 5.4.2,

**f. 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* is need to be started besides proper follow up the cases of government revenue stalled due to stay orders.
- Effective accountability of tax officials found responsible for revenue loss be initiated.
- Reconciliation of monthly amounts of receipts with the treasury office / AG Punjab need to be ensured.
- 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 needs to be instituted to fore-stall 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	198,108
2	Total Formations in Audit Jurisdiction	743	198,108
3	Total Entities Audited	06	194,799
4	Total Formations Audited	146	153,966
5	Audit & Inspection Reports	146	153,966
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports	Nil	Nil

**Table 2: Audit Observations classified by Categories**

*(Rs in millions)*

Sr. No	Description	Monetary value of audit observations
1	Non-recovery of government revenue on expiry of stay orders	80,691.558
2	Non recovery of Punjab sales tax on services	39,075.627
3	Non/short recovery of property tax	446.656
4	Non/short realization of mutation fee	439.015
5	Non/short recovery of <i>abiana/tawan</i>	341.070
6	Non realization of withholding tax from purchaser & seller	126.019
7	Non realization of luxury house tax	70.292
8	Non realization of excise duty from distilleries	115.026
9	Non/short recovery of motor vehicle tax	21.356
10	Non/short realization of payment of sugarcane (dev.) cess.	45.004
11	Non-recovery of water charges	87.256
12	Non/short recovery of stamp duty, registration, TMA fee & capital value Tax	48.556
13	Non/short realization of professional tax	5.807

Sr. No	Description	Monetary value of audit observations
14	Non-realization of renewal fee on account of route permits, bus stands	5.926
15	Misc	1.525

**Table 3: Outcome Statistics**

*(Rs in millions)*

Sr. No	Description	Total Receipts Current Year	Total Receipts Last Year
1	Outlays Audited	153,966.09	143,415.860
2	Monetary value of audit observations	121,520.69	56,734.767
3	Recoveries pointed out at the instance of Audit	741.75	734.547
4	Recoveries Accepted/ Established at the instance of Audit	741.75	734.547
5	Recoveries Realized at the instance of Audit	925.622	144.84

**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	120,775.137
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	-
3	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	7.887
4	Recoveries and non/short realization of public money pointed out by Audit	705.809
5	Non production of record (03 cases)	-
6	Others, including cases of accidents, negligence etc.	31.861

**Table 5: Cost Benefit**

(Rs in million)

Sr. No	Description	Amount			2016-17
		2017-18			
		Expenditure	Provincial Receipt	Total	
1	Outlays Audited (item-1 of table-3)	637,217.30	153,966.09	791,183.39	755,292.50
2	Expenditure on audit	-	-	264.650	290.84
3	Recoveries realized at the instance of Audit	274.70	925.622	1,200.322	488.64
4	Cost benefit ratio	1:4.53			1:1.68

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





# **CHAPTER 1**

## **EXCISE, TAXATION & NARCOTICS CONTROL DEPARTMENT**

### ***1.1 Introduction`***

The Excise, Taxation & Narcotics Control 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 & Narcotics Control Department consists of 61 auditable locations/ formations.

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

1. Property Tax
2. Motor Vehicles Tax
3. Professional Tax
4. Luxury House Tax
5. Entertainment Duty
6. Cotton Fee
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).

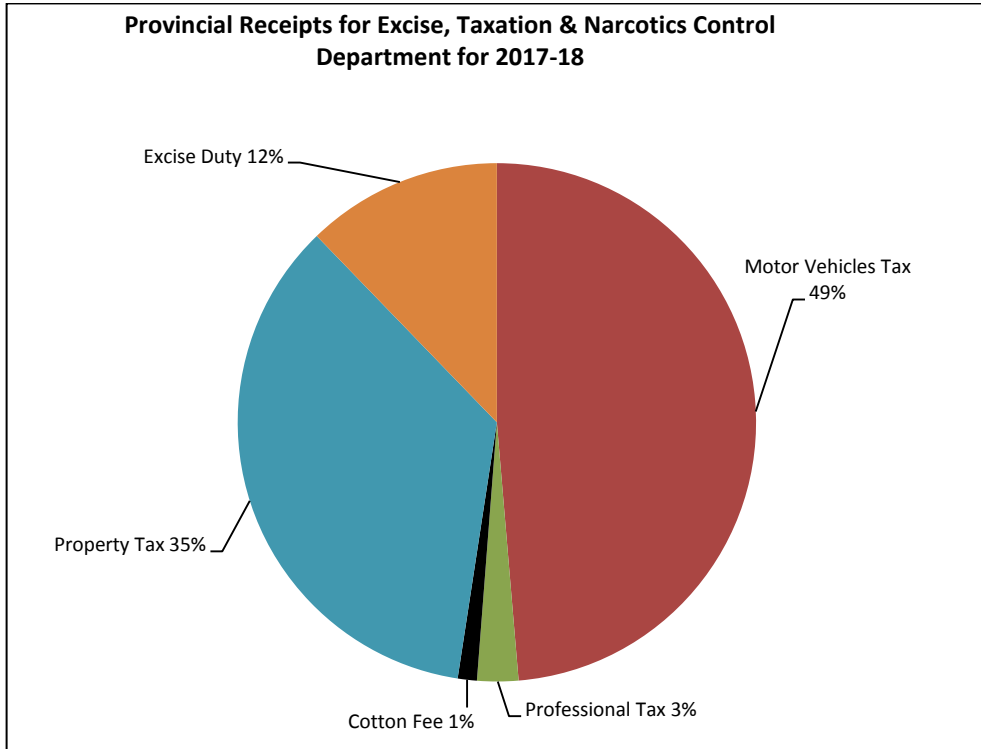
8. Farm House Tax

Excise, Taxation & Narcotics Control 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 2017-18, the Excise, Taxation & Narcotics Control Department collected an amount of Rs. 28.345 billion (in major heads) against the revised estimates of Rs. 28.371 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 2017-18, the major portion of Rs. 13.792 billion (49%) and Rs.10.021 billion (35%) of receipts collected by Excise, Taxation & Narcotics Control Department

came from two sources viz. Motor Vehicles Tax & Urban Immoveable Property Tax respectively.

A comparison of budget estimates, revised estimates and actual receipts for the Year 2017-18 for major segments of receipts of Excise, Taxation & Narcotics Control Department is tabulated below. The variation between the revised estimates and actual receipts is depicted both in absolute and percentage terms.

(Rs. in million)

Variance Analysis for Excise, Taxation & Narcotics Control Department 2017-18							
S #	Category	Head of Account	Budgeted Estimates 2017-18	Revised Estimates 2017-18	Actual receipts as per Financial Statement 2017-18	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	14,638	13,646	13,792	146	1.07
2	Urban Immoveable P. Tax	B01301 B01303 B01304	12,475	10,369	10,021	-348	-3.36
3	Professional Tax	B01601 B01603	927	727.125	729	2	0.27
4	Cotton fee	B03055	375.25	345.25	337	-8.25	-2.39
5	Provincial Excise Duty	B02601,B 02602, B02603, B02604, B02611, B02612, B02613,B 02621,B0	4,135	3,284	3,466	182	5.54

		2622, B02623, B02625 & B02628					
<b>Total</b>			<b>32550</b>	<b>28371</b>	<b>28345</b>	<b>(26)</b>	<b>0.09%</b>

These figures highlight that the actual receipts were 0.09 percent below than the revised estimates. The variation between the originally budgeted receipts (Rs. 32.550 billion) and actual receipts collected (Rs. 28.345 billion) was of Rs. 4.205 billion which was 12.92 percent of original budget estimates. The receipt targets during the year were reduced from Rs. 32.550 billion to Rs. 28.371 billion, showing a decrease of 12.83 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 2016-17 and 2017-18. The comparison of both years is depicted in the table below:

*(Rs. in million)*

<b>Year</b>	<b>Budgeted Estimates</b>	<b>Revised Estimates</b>	<b>Actual receipts as per Financial Statement</b>
2016-17	29,374	26,206	25,260
2017-18	32,550	28,371	28,345

The above figures show that actual receipts in 2017-18 were more than the previous year i.e. 2016-17. However, the revised estimates

in 2016-17 were only 10.79 percent less than original estimates whereas in 2017-18 revised estimates were 12.84 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:

<b>Sr. No</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not received</b>	<b>Percentage of compliance</b>
1	1985-1986	27	11	16	41
2	1986-1987	17	10	7	59
3	1988-1989	12	7	5	58
4	1989-1990	10	6	4	60
5	1990-1991	13	4	9	31
6	1992-1993	13	1	12	8
7	1993-1994	14	3	11	21
8	1994-1995	11	3	8	27
9	1996-1997	20	13	7	65
10	1997-1998	11	0	11	0
11	1998-1999	25	4	21	16
12	1999-2000	20	1	19	5
13	2000-2001	18	0	18	0
14	2001-2002	24	12	12	50
15	2003-2004	15	1	14	7
16	2006-2007	11	8	3	73
17	2009-2010	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
<b>Total</b>		<b>354</b>	<b>146</b>	<b>206</b>	<b>41</b>

The compliance with the PAC directives in Excise, Taxation & Narcotics Control Department for the years 1986-87, 1988-89, 1989-90, 1996-97, 2006-07, 2011-12, 2012-13 & 2013-14 is satisfactory. 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 Non/short realization of arrears of property tax- Rs. 134.118 million***

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

During audit of Excise, Taxation & Narcotics Control 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. 203,096,735 against 7704 cases till 30.06.2018.

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 July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 134,117,714 after verification of recovery/settlement of Rs. 68,979,021. The Committee directed the department to recover the balance amount at the earliest.

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

*[PDPs in Annex-2]*

#### ***1.4.2 Non-realization of luxury house tax – Rs. 70.292 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 & Narcotics Control Department, it was noticed that Excise & Taxation Officers did not recover luxury house tax in 197 cases during 2017-18.

Audit was of the view that laxity in collecting luxury house tax by the management deprived public exchequer of revenue Rs. 113,706,041.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 70,292,177 after verification of recovery/settlement of Rs. 43,413,864. 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-3]*

#### ***1.4.3 Non realization of excise duty from distilleries – Rs. 115.026 million***

As per Government of the Punjab Excise, Taxation & Narcotics Control Department letter No.SO TAX (E&T)3-4/2012 dated: 03.07.2012, a duty @ Rs2 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 & Narcotics Control Department for the period 2017-18, it was noticed that Excise & Taxation Officer, Sargodha did not realize excise duty from two distilleries on account of production of spirit in contravention to the above provision of the act.

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. 115,026,000.

The matter was reported to the respective formations as well as to the Principal Accounting Officer in August 2018, but no cogent reply was offered.

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

Audit recommends that the department needs to take effective steps for timely recovery of government dues.

*[PDP No. 22692]*

#### ***1.4.4 Non-realization of 15 per cent provincial government share of property tax - Rs. 109.887 million***

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

During audit of Excise & Taxation Officers for the period 2017-18, it was noticed that Provincial Government's share of house tax from following Cantonment Boards was not realized.

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. 109,887,000 as detail below:

(Amount in Rupees)

S #	ETO	PDP	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Property Tax (I & II) Rawalpindi	22893	1	103,312,000	0	103,312,000
2	Zone-I, Multan	23107	1	6,575,000	0	6,575,000
<b>Total</b>			<b>2</b>	<b>109,887,000</b>	<b>0</b>	<b>109,887,000</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, directed the department to recover the 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.

#### ***1.4.5 Non-recovery of property tax from state owned organizations - Rs. 91.867 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 & Narcotics Control Department for the period 2017-18, 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 250 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. 91,980,296.

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

the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 91,866,526 after verification of recovery/settlement of Rs. 113,770. 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-4]*

#### ***1.4.6 Non--realization of property tax due to inadmissible exemptions - Rs.60.322 million***

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

During audit of Excise, Taxation & Narcotics Control Department, it was observed that Excise & Taxation Officers allowed exemptions in 130 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. 85,332,496 up to 2017-18.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 60,322,173 after verification of

recovery/settlement of Rs. 25,010,323. 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-5]*

**1.4.7 Non-realization of income tax on commercial vehicles - Rs. 15.154 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 & Narcotics Control Department, it was noticed that Excise & Taxation Officers did not recover income tax from the owners of 2254 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. 48,677,137 up to 2017-18.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 15,153,506 after verification of recovery/settlement of Rs. 33,523,632. The Committee directed the department to recover the balance amount at the earliest.

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

*[PDPs in Annex-6]*

#### ***1.4.8 Non-realization of property tax despite expiry of stay orders- Rs. 64.362 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 & Narcotics Control Department, pertaining to the period 2017-18, it was noticed that the management did not initiate recovery proceedings in 39 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. 65,124,641.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 64,361,936 after verification of recovery/settlement of Rs. 762,705. 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-7]*

#### ***1.4.9 Non-realization of token tax (MVT) from motor vehicle owners-Rs. 5.698 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 & Narcotics Control Department for the financial years 2017-18, it was noticed that Motor Registration Authorities did not recover token tax in 3524 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. 23,441,605.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 5,697,550 after verification of recovery/settlement of Rs. 17,744,055. 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-8]*

#### ***1.4.10 Loss of revenue due to non-realization of professional tax- Rs. 5.012 million***

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

During audit of the Excise, Taxation & Narcotics Control Department for the period 2017-18, it was noticed that Excise & Taxation Officers did not recover professional tax in 2743 cases.



Audit was of the view that laxity on part of management resulted in non-recovery of professional tax to the tune of Rs. 18,269,400.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 5,011,500 after verification of recovery/settlement of Rs. 13,297,900. 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.

*[PDPs in Annex-9]*

#### ***1.4.11 Non-realization of property tax due to non enforcement of orders passed under section 9-(C) – Rs. 12.959 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 1<sup>st</sup> July or 1<sup>st</sup> January as the case may be.

During audit of Excise, Taxation & Narcotics Control 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 939 cases.

Audit was of the view that the above action of management resulted in non-realization of government revenue to the tune of Rs 17,836,631 (Annex-10).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 12,959,638 after verification of recovery/settlement of Rs. 4,876,993. 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-10]

**1.4.12 Non-realization of property tax due to undue and wrong exemptions - Rs. 4.860 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.

During audit of Excise, Taxation & Narcotics Control Department, it was observed that Excise & Taxation Officers had allowed undue exemption, in 106 cases, by wrong classification of property i.e. regular property unit classified as religious, trust, graveyard etc. property.

Audit was of the view that the wrong exemptions by management resulted in non-realization of government revenue to the tune of Rs.15,560,270 up to 2017-18 as detail below:

(Amount in Rupees)

S #	ETO	PDP	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Zone X Lahore	22534	11	446,753	73,608	373,145
2	Zone XIV Lahore	22604	9	1,204,940	0	1,204,940
3	Rawalpindi (I & II)	22891	15	787,572	0	787,572
4	M.B Din	23259	3	125,484	100,305	25,179
5	Hafizabad	23341	1	51,736	0	51,736
6	Zone I Lahore	22460	44	1,226,372	983,534	242,838
7	Zone II Lahore	22476	12	392,729	252,193	140,536

8	Zone III Lahore	22486	11	11,324,684	9,290,536	2,034,148
<b>Total</b>			<b>106</b>	<b>15,560,270</b>	<b>10,700,176</b>	<b>4,860,094</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 4,860,094 after verification of recovery/settlement of Rs. 10,700,176. 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 without any further delay under intimation to audit.

***1.4.13 Irregular/excess exemptions granted to widows for property tax - Rs. 6.360 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 & Narcotics Control Department for the period 2017-18, it was noticed that Excise & Taxation Officers allowed exemptions to widows in 556 cases without obtaining requisite documents in the absence of 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. 4,689,322 (Annex-11).

b) During audit of the Excise, Taxation & Narcotics Control Department for the period 2017-18, it was noticed that Excise & Taxation

Officers allowed excess exemptions to widows than prescribed limit in 241 cases.

Audit was of the view that inaction on part of Excise & Taxation Department resulted in non-recovery of property tax amounting to Rs. 5,303,753 (Annex-12).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 6,360,467 after verification of recovery/settlement of Rs. 3,632,608. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends fixing the responsibility for non obtaining the requisite documents and for allowing exemption beyond permissible levels besides taking immediate steps for the recovery of due government revenue and establishing strong supervisory controls to ensure streamlining the procedure of granting exemptions.

*[PDPs in Annexes-11 & 12]*

#### ***1.4.14 Irregular exemption to five marla houses- Rs. 6.630 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 & Narcotics Control Department, for the period 2017-18, it was noticed that the exemptions from the payment of property tax were granted to 1106 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. 8,101,671 occurred.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 6,629,888 after verification of recovery/settlement of Rs. 1,471,783. The Committee directed the department to recover the balance amount at the earliest.

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

[PDPs in Annex-13]

***1.4.15 Non-realization of Property Tax due changing the status of property (commercial properties treated as residential properties) -Rs. 4.114 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 & Narcotics Control 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. 5,194,606 in 692 cases during the period 2017-18.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 4,114,057 after verification of recovery/settlement of Rs. 1,080,549. 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-14]*

#### ***1.4.16 Non/short realization of property tax on vacant plots- Rs.4.226 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 1st 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 & Narcotics Control Department, it was noticed that Excise & Taxation Officers did not recover the property tax on vacant plots in 325 cases till 30.06.2018.

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. 4,605,331.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 4,226,092 after verification of recovery/settlement of Rs. 379,239. 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 alongwith late payment surcharge at the earliest under intimation to audit.

[PDPs in Annex-15]

#### ***1.4.17 Non-realization of arrears prior to exemption of property tax from five marla houses - Rs. 2.948 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 & Narcotics Control Department, it was noticed that Excise & Taxation Officers failed to collect arrears of property tax up till 01.07.2004 in the case of 808 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. 4,114,437.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no

cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 2,948,055 after verification of recovery/settlement of Rs. 1,166,382. 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 without any further delay.

*[PDPs in Annex-16]*

#### ***1.4.18 Short assessment of property tax -Rs.3.615 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 & Narcotics Control Department, it was noticed that Excise & Taxation Officers did not fully realize the property tax due to less assessment of the value of 105 property units during the period 2017-18.

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. 3,917,117.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.



DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 3,615,145 after verification of recovery/settlement of Rs. 301,972. 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

[PDPs in Annex-17]

**1.4.19 Short-realization of property tax due to miscalculation- Rs. 1.206 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 & Narcotics Control Department for the period 2017-18, it was noticed that property tax was short realized due to miscalculations by the Excise & Taxation officers in 23 cases.

Audit was of the view that inefficiency on part of the officials/officers resulted in short recovery of property tax to the tune of Rs 4,084,834 as detail below:

(Amount in Rupees)

S #	ETO	PDP	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Zone I Lahore	22464	9	289,791	5,828	283,963
2	Zone III Lahore	22489	5	3,097,684	2,723,656	374,028
3	Zone III Lahore	22494	3	205,609	0	205,609
4	Zone - I Gujranwala	22721	2	142,634	0	142,634
5	Zone IV Lahore	23187	4	349,116	149,095	200,021
<b>Total</b>			<b>23</b>	<b>4,084,834</b>	<b>2,878,579</b>	<b>1,206,255</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no

cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 1,206,255 after verification of recovery/settlement of Rs. 2,878,579. 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 assessment of property tax on vacant plot - Rs. 0.977 million***

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. Further Under 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 1st August 2016 onward.

During audit of the Excise, Taxation & Narcotics Control Department, it was noticed that Excise & Taxation Officers did not fully realize the property tax due to less assessment of the value of 253 property units during the period 2017-18.

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. 1,819,079.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 976,753 after verification of recovery/settlement

of Rs. 842,321. 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.

*[PDPs in Annex-18]*

***1.4.21 Loss of revenue due to non-realization of life time taxes - Rs. 0.505 million***

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

During audit of the Excise, Taxation & Narcotics Control Department, for the period 2016-18, it was noticed that Excise & Taxation Officer, Multan did not realize life time taxes (token, income & professional tax) in 25 cases of vehicles of up to 1000 CC.

Audit was of the view that lack of effective enforcement of relevant provisions of Motor Vehicles Taxation Act 1958 deprived public exchequer of the motor vehicle tax to the tune of Rs. 505,000.

The matter was reported to the respective formations as well as to the Principal Accounting Officer in October 2018, but no cogent reply was offered.

DAC, in its meetings held in January 2019, directed the department to recover the amount at the earliest.

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

*[PDP No. 23120]*

**1.4.22 Non-realization of Property tax due to non activation of tax calculation command in the system -Rs. 0.994 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 & Narcotics Control Department, it was noticed that the payment of property tax of 283 property units was abandoned (discontinued), by non activation of “*tax calculation command*” in the system by various Excise & Taxation Officers during the period 2017-18.

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. 1,212,784.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 993,548 after verification of recovery/settlement of Rs. 219,236. 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.

*[PDPs in Annex-19]*

**1.4.23 Loss of government revenue due to non-carrying forward of arrears of property tax-Rs. 1.115 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 & Narcotics Control Department for the period 2017-18, it was noticed that Excise & Taxation Officers did not carry forward the amount of property tax from previous years in 82 cases.

Audit was of the view that negligence on part of management resulted in loss of government revenue to the tune of Rs. 1,197,265 as detail bellow:

*(Amount in Rupees)*

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Kasur	22429	55	181,917	0	181,917
2.	Zone XIV Lahore	22597	1	153,762	0	153,762
3.	Property Tax (I & II) Rawalpindi	22885	15	446,517	82,431	364,086
4.	Chakwal	23009	8	327,144	0	327,144
5.	Zone IV Lahore	23188	3	87,925	0	87,925
<b>Total</b>			<b>82</b>	<b>1,197,265</b>	<b>82,431</b>	<b>1,114,834</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 1,114,834 after verification of

recovery/settlement of Rs. 82,431. 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.

**1.4.24 Short/non-carrying forward of annual rented value from PT-I to PT-8 - Rs. 0.458 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 & Narcotics Control 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 63 cases.

Audit was of the view that negligence on part of management resulted in loss of government revenue to the tune of Rs.625,668.

*(Amount in Rupees)*

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone I Lahore	22467	7	79,193	5,940	73,253
2.	Bahawalpur	22642	47	408,383	47,356	361,027
3.	Zone - I Gujranwala	22722	9	138,092	114,540	23,552
<b>Total</b>			<b>63</b>	<b>625,668</b>	<b>167,836</b>	<b>457,832</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.

DAC, in its meetings held in December 2018 and January 2019, reduced the para to Rs. 457,832 after verification of recovery/settlement of Rs. 167,836. 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.





## **CHAPTER2**

### **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)

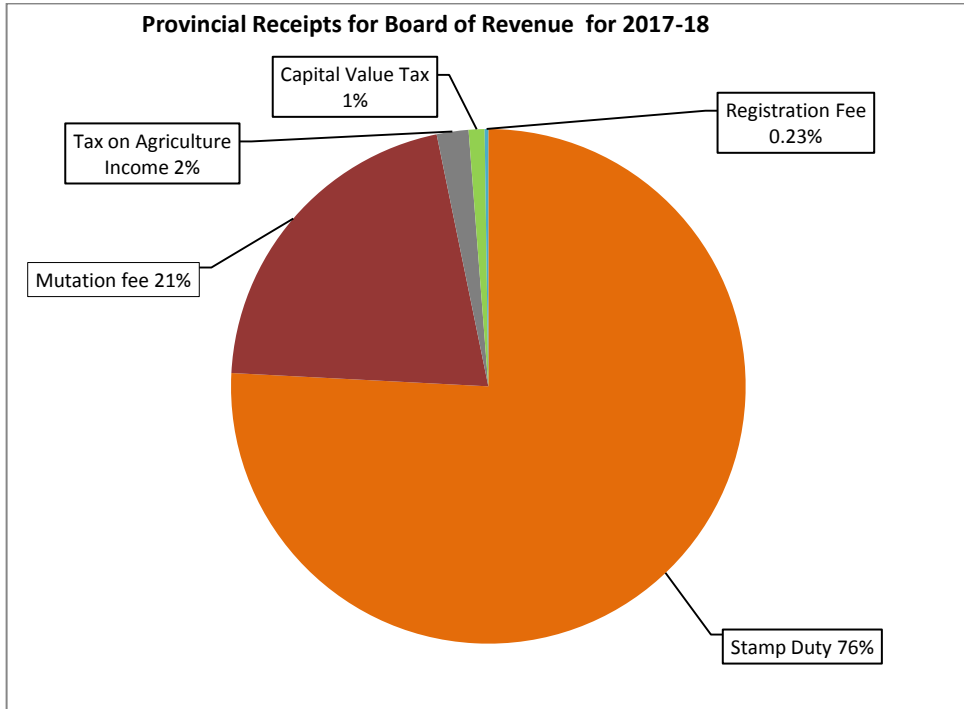
**d) *Project Management Unit***

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 2017-18, the Board of Revenue, Government of Punjab, collected an amount of Rs. 55.353billion against the revised estimates of Rs. 52.892billion. 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 2017-18, the major portion of Rs. 53.851 billion (97%) 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 2017-18 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 2017-18							
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	814	104	126	22	21.15
2	Stamp duty	B02701	25,317	40,090	42,202	2112	5.26
3	Mutation fee	B01417 B01418	13,836	11,476	11,649	173	1.51
4	Tax on agricultural Income	B01173	1,530	775	913	138	17.81
5	Capital Value Tax	B01701 To 1709 &1770	12,632	447	463	16	3.58
<b>Total</b>			<b>54,129</b>	<b>52,892</b>	<b>55,353</b>	<b>2,461</b>	<b>4.65</b>

The above figures highlight that the overall actual receipts of Board of Revenue were 4.65 percent more than the revised estimates of the receipts. The department has achieved the targets of revenue collection in all the heads.

The revised receipt estimates of 2016-17 and 2017-18 show a downward revision. However, it shows upward revision in 2015-16 as illustrated below:

*(Rs in million)*

<b>Year</b>	<b>Budgeted Estimates</b>	<b>Revised Estimates</b>	<b>Actual receipts as per Financial Statement</b>
2014-15	39,790	39,790	39,958
2015-16	39,581	40,883	41,729
2016-17	51,699	50,180	46,740
2017-18	54,129	52,892	55,353

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

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

<b>Sr. No</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not received</b>	<b>Percentage of compliance</b>
1	1992-1993	20	6	14	30
2	1994-1995	20	10	10	50
3	1996-1997	28	5	23	18
4	1997-1998	8	0	8	0
5	1998-1999	14	0	14	0
6	1999-2000	12	0	12	0
7	2000-2001	12	2	10	17
8	2001-2002	15	0	15	0
9	2003-2004	17	0	17	0
10	2006-2007	17	2	15	12
11	2009-2010	18	7	11	39
12	2010-2011	13	9	4	69
13	2012-2013	22	3	19	14
<b>Total</b>		<b>216</b>	<b>44</b>	<b>172</b>	<b>20</b>

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. Accordingly, the officer in-charge of any office or department are duty bound to provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. In case of creating hindrance in the auditorial functions of the Auditor General, disciplinary action shall be initiated.

In violation of above provisions, three Revenue Officers did not produce the record of mutation fee and stamp duty etc for audit scrutiny.

Sr. No	Name of formation	PDP No	Period	Nature of record
1.	Tehsildar City Lahore	22355	2016-17	Patwar record
2.	Tehsildar Muredke	22404	2016-17	Patwar record
3.	SR Faisalabad urban I & II	23290	2017-18	Missing deed

Audit was of the view that non production of record by the afore mentioned officers created hindrance in auditorial functions and did not allow audit perform its statutory duty.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, directed the department to produce the record at the earliest.



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

**2.4.2 *Non -assessment of mutation fee and other taxes due to misclassification of oral mutation as award - Rs.415.288 million***

According to section 51 of the Land Acquisition Act, 1894, no award or agreement made under this Act shall be chargeable with stamp duty, and no person claiming under any such award or agreement shall be liable to pay any fee for a copy of the same. Further the declaration under section 6 of the said Act shall be conclusive evidence that the land is needed for a public purpose or for a Company, as the case may be; and make an agreement for acquisition of land after satisfaction under section 41 for meeting one of the following purpose as quoted in section 40:

- a. to obtain land for the erection of dwelling houses for workmen employed by the Company or for the provision of amenities directly connected therewith, or
- aa. for the construction of some building or work for a company which is engaged or is taking steps for engaging itself in any industry or work which is for a public purpose, or
- b. that such acquisition is needed for the construction of some work, and that such work is likely to prove useful to the public and
- c. the area proposed to be acquired is reasonable for the purpose.

While Section 43-A provided that no Company for which any land is acquired under this part shall be entitled to transfer the said land or any part thereof by sale, mortgage, gift, lease or otherwise, except with the previous sanction of the provincial Government.

In violation of above provisions, during 2016-17 Tehsildar, Cantt. Lahore, had attested two mutation of awarded land measuring 1002 kanals in the name of Lahore Cantonment Co-Operative Housing Society Ltd. (DHA), Lahore for Phase-II through mutation No. 10770 & 3986 dated 27.10.2016 & 17.01.2017 respectively without payment of taxes, for a public purpose, namely for the construction of accommodation for Defense/Civilian personel during 2016-17 against Award No. 484/81 dated 22.9.1981. Certain effected persons had filed three Writ Petition (No. 4064/81,4393/81&4394/81) in Honourable Lahore High Court against that award agreement in which the land was aquired for Public purpose and the Court had granted stay orders.

The plea taken by the eight petioners in Writ Petition No. 4064/81 dt. 23.8.1981 is that the purpose for which the land was acquired by the society does not legitimately fall within the purview of section 40(1)(b) of the Land Acquisition Act as it is not acquired for public purpose as the membership of the society comprises persons of high status seeking to implement ambitious plans for building fashionable houses and this factor combined with the fact that the benefit of the Housing project are limited to the member of the Society and are not to ensure for the advantage of general public and that the society plan to make profit out of the project which eventually are to be shared by its members, bears strongly upon the conclusion that the actuation is not for a “public purpose” by laws of the society.

Audit is of the view that the award of land in the name of Society (DHA) is not in line with the purpose defined under section 40 as the land is acquired from certain private owners through Award Agreement for a housing society which is also a private limited society where the right of land are being transfer/re-sale by society to individual as well as from one individual to another person which also contravenes the provision of section 43-A of the Act. Therefore, mutation fee is leviabale @ 3% of the value of land according to the Valuation Table

notified by the District Collector in respect of the land situated in the locality vide S.No.10 of the Notification No.1587-2010/1597-LR-I, dated 30.6.2010 issued by the Board of Revenue Punjab and all kind of other taxes chargeable under the prevailing law are also applicable at the time of attestation of mutation of that land which were not realized at the time of attestation. This resulted into non-assessment of fee and taxes amounting to Rs. 415,287,600 due to misclassification of oral mutation as awarded land against award agreement.

The matter was reported to the respective formations as well as to the Principal Accounting Officer in March 2018, but no cogent reply was offered.

DAC, in its meetings held in November 2018, the Committee kept the para pending for compliance or referred to Law Department for issuance of clear-cut clarification in this regard.

Audit recommends that immediate steps need to be taken to either obtain the clarification from Law Department or recover the amount pointed out besides strengthening the supervisory and financial controls.

[PDP No. 22298]

### ***2.4.3 Non/short-recovery of tawan of abiana - Rs. 332.274 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 five Revenue Officers in 150 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. 332,276,597.

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Cantt Lahore	22299	29	5,133,565	0	5,133,565
2.	Model Town Lahore	22306	19	1,764,461	0	1,764,461
3.	Shalimar Town Lahore	22316	3	115,475	0	115,475
4.	Nankana	22788	2	123,560	2,800	120,760
5.	Yazman	22896	97	325,139,536	0	325,139,536
<b>Total</b>			<b>150</b>	<b>332,276,597</b>	<b>2,800</b>	<b>332,273,797</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, reduced the para to Rs. 332,273,797 after verification of recovery/settlement of Rs. 2,800. 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.

#### **2.4.4 Non- realization of withholding tax on purchase/ transfer of immoveable property -Rs. 89.001 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 34 Registering Authorities had either charged/levied less withholding Tax from purchaser or did not levy the tax at all in 185 cases, for the period up to 2017-18.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 81,785,341 (Annex-20)

(b) During audit of Revenue Department, it was noticed that contrary to above provision of law, two Revenue Officers attested 04 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. 3,529,800 as detail bellow:

*(Amount in Rupees)*

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Model Town Lahore	22413	3	3,241,800	0	3,241,800
2.	Chichawatni	23237	1	288,000	0	288,000
<b>Total</b>			<b>4</b>	<b>3,529,800</b>	<b>0</b>	<b>3,529,800</b>

(c) Similarly contrary to above provision of law, 22 Land Record Officers attested 112 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. 46,536,796 (Annex-21).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no

cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, reduced the para to Rs. 89,001,454 after verification of recovery/settlement of Rs. 42,850,483. 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 Annexes-20&21]*

#### **2.4.5 Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land- Rs. 22.359 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 32 Registering Authorities, it was noticed that the value of 674 properties was accepted at lesser rate than notified by the District Collectors for the period 2017-18.

Audit was of the view that oversight on the part of management resulted in non/short recovery of government revenue amounting to Rs.35,573,635.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, reduced the para to Rs. 22,359,573 after verification of recovery/settlement of Rs. 13,214,055. 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]

**2.4.6 Non assessment of withholding tax on registration of immovable property by splitting the property into two or more deeds- Rs. 23.169 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 09 Registering Authorities in 50 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 2017-18.

Audit was of the view that laxity on the part of management resulted in non-realization of government revenue amounting to Rs. 9,046,200 (Annex-23).

(b) During audit of 16 Land Record Officer, it was noticed that withholding tax from purchasers in 88 cases of mutation was not charged at all by splitting the property into two or more deeds for the period up to 2017-18.

Audit was of the view that weak management controls resulted in non-realization of government revenue amounting to Rs. 20,365,005 (Annex-24).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no

cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, reduced the para to Rs. 23,169,385 after verification of recovery/settlement of Rs. 5,801,720. The Committee directed the department to recover the balance amount at the earliest. It was further decided that the Member (Taxes) will look into the matter and will issue clarification for collection of taxes in cases of splitting the mutations/sale deeds of immovable properties.

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

*[PDPs in Annex-23&24]*

#### **2.4.7 Loss due to non-payment of mutation fee on oral sale of rural land - Rs. 13.988 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 nine Revenue Officers did not charge and recover the mutation fee in 485 cases while attesting oral transfer of immovable property during 2017-18.

Audit was of the view that oversight on the part of management resulted in non-realization of mutation fee amounting to Rs. 938,035 (Annex-25).

(b) During audit of Revenue Department, it was noticed that 22 Land Record Officers did not charge and recover the mutation fee in 739 cases while attesting oral transfer of immovable property, during 2017-18.

Audit was of the view that the above action of management



resulted in non-realization of mutation fee amounting to Rs. 17,473,116 (Annex-26).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, reduced the para to Rs. 13,988,108 after verification of recovery/settlement of Rs. 4,423,043. The Committee directed the department to recover the balance amount at the earliest. It was further decided that the Member (Taxes) will review in cases of mutation/sale deeds of agricultural land which are made in marlas (upto two kanals) and issue a clarification regarding assessment of valuation of that land for tax purpose.

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

*[PDPs in Annex-25 & 26]*

#### ***2.4.8 Loss due to non/short recovery of withholding tax from seller on transfer of immovable properties-Rs. 20.340 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 24 Registering Authorities charged /levied less withholding Tax or did not levy the tax at all in 335 conveyance deeds for the period up to 2017-18.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 10,713,079 (Annex-27).

(b) During audit, it was noticed that three Revenue Officers charged/levied less withholding Tax or did not levy the tax at all in 57 oral mutations for the period up to 2017-18.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 1,008,237.

*(Amount in Rupees)*

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Muredke	22407	08	148,444	0	148,444
2.	Nankana	22794	22	382,533	50,000	332,533
3.	Chichawatni	23236	27	477,260	0	477,260
<b>Total</b>			<b>57</b>	<b>1,008,237</b>	<b>50,000</b>	<b>958,237</b>

(c) During audit, it was noticed that seven Land Record Officers charged /levied less withholding Tax or did not levy the tax at all in 53 of oral mutation for the period up to 2017-18.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 5,462,409 (Annex-28).

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, reduced the para to Rs. 13,847,875 after verification of

recovery/settlement of Rs. 3,335,850. 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- 27&28]*

**2.4.9 Non/short recovery of capital value tax on transfer of urban immovable properties-Rs. 11.059 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 13 Registering Authorities charged /levied less Capital Value Tax or did not levy the tax at all in 168 conveyance deeds for the period up to 2017-18.

Audit was of the view that weak supervisory and management controls resulted in non/short realization of government revenue amounting to Rs. 4,835,002 (Annex-29).

**(b)** During audit of two Revenue Officers, it was noticed that capital value tax in 34 oral mutation of notified khasrajaat were not charged at all by splitting the property into two or more oral mutation for the period up to 2017-18.

Audit was of the view that weak management controls resulted in non realization of government revenue amounting to Rs. 3,182,955.

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Model Town Lahore	22412	2	2,743,800	0	2,743,800
2	Nankana	22793	32	439,155	0	439,155
<b>Total</b>			<b>34</b>	<b>3,182,955</b>	<b>0</b>	<b>3,182,955</b>

(c) During audit, it was noticed that contrary to above provision of law, the four Land Record Officers attested 29 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. 3,765,759.

(Amount in Rupees)

Sr. No	Assistant Director Land Record	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Burewala	22933	4	24,834	0	24,834
2	Fateh Jhang	23025	18	2,830,000	0	2,830,000
3	Daska	23035	3	26,000	18,000	8,000
4	Faisalabad	23282	4	884,925	0	884,925
<b>Total</b>			<b>29</b>	<b>3,765,759</b>	<b>18,000</b>	<b>3,747,759</b>

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

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, reduced the para to Rs. 11,059,005 after verification of recovery/settlement of Rs. 724,711. 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-29]

#### **2.4.10 Non/short-recovery of arrears of abiana -Rs. 8.319 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 five Revenue Officers in 189 cases did not make efforts to recover *abiana* pertaining to crops of *rabi* and *kharif* (2017).

Audit was of the view that weak supervisory controls and ineffective recovery mechanism resulted in non/short recovery of government revenue amounting to Rs. 8,479,300 as detailed below:-

(Amount in Rupees)

S #	Tehsildar	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1	Cantt Lahore	22300	14	265,767	83,224	182,543
2	Model Town Lahore	22307	03	130,942	0	130,942
3	Shalimar Town Lahore	22315	23	377,637	0	377,637
4	Nankana	22787	65	2,496,172	77,159	2,419,013
5	Yazman	22895	84	5,208,782	0	5,208,782
<b>Total</b>			<b>189</b>	<b>8,479,300</b>	<b>160,383</b>	<b>8,318,917</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, reduced the para to Rs. 8,318,917 after verification of recovery/settlement of Rs. 160,383. 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.

**2.4.11 Non-realization of tehsil municipal committee fee on oral sale of rural land -Rs. 6.352 million**

According to amendment in Rule 4 of the Punjab Local Government Ordinance, 2001 vide No. SOR (LG) S-20/2001 dated 18<sup>th</sup> 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 Revenue Officer, Model Town, Lahore it was observed that, oral sale of rural land are passed without realization of Tehsil Municipal Committee fee in 1880 cases, during 2017-18.

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. 1,414,800 (*PDP No. 22414*).

**b)** During audit of eight Registering Authorities, it was observed that, oral sale of rural land are passed without realization of Tehsil Municipal Committee fee in 151 cases, during 2017-18.

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. 4,045,747 (Annex-30).

c) During audit of five Land Record Officers it was observed that oral sale of rural land are passed without realization of Tehsil Municipal Committee fee in 199 cases, during 2017-18.

Audit was of the view that negligence on the part of management resulted in non realization of Tehsil Municipal Committee fee Rs. 2,404,645 as detailed below:-

*(Amount in Rupees)*

S #	Assistant Director Land Record	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1.	DG khan	23144	12	156,979	124,179	32,800
2.	Faisalabad	23283	34	930,807	0	930,807
3.	Sumandri	23298	104	519,964	0	519,964
4.	TT singh	23301	38	344,776	200,220	144,556
5.	Shorkot	23312	11	452,119	70,485	381,634
<b>Total</b>			<b>199</b>	<b>2,404,645</b>	<b>394,884</b>	<b>2,009,761</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, reduced the para to Rs. 6,352,010 after verification of recovery/settlement of Rs. 1,513,182. 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-30]*

#### **2.4.12 Short-realization of mutation fee on gift of rural land- Rs.6.606 million**

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

During audit of five 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 31 cases, at less than the prescribed rate during 2017-18.

Audit was of the view that negligence on the part of management resulted in short realization of mutation fee of Rs. 6,605,737 due to application of incorrect rate of mutation fee.

*(Amount in Rupees)*

<b>S #</b>	<b>Assistant Director Land Record</b>	<b>PDP No.</b>	<b>No. of Cases</b>	<b>Amount Pointed Out</b>	<b>Amount Verified</b>	<b>Balance</b>
1.	Bhalwal	22663	25	1,457,750	0	1,457,750
2.	Renala Khurd	22707	2	1,669,192	0	1,669,192
3.	Rahim Yar Khan	22771	1	796,148	0	796,148
4.	Multan Saddar	23114	1	885,797	0	885,797
5.	Rajanpur	23278	2	1,796,850	0	1,796,850
<b>Total</b>			<b>31</b>	<b>6,605,737</b>	<b>0</b>	<b>6,605,737</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November 2018, but no cogent reply was offered.



DAC, in its meetings held in January 2019, directed the department to recover the amount at the earliest. It was further decided that the Member (Taxes) will look into the matter and will issue clarification for collection of taxes in cases of splitting the mutation of *Hibba/Tamleek* in favour of legal heirs.

Audit recommends that the department should inquire the matter to fix the responsibility and effect the recovery of government revenue involved.

**2.4.13 Short-realization of stamp duty on power of attorney due to under valuation of immovable property -Rs. 2.687 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 four 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 22 cases, for the period up to 2017-18.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 2,735,883 as detailed below:-

*(Amount in Rupees)*

S #	Sub Registrar	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1	Muredke	22410		154,418	0	154,418
2	Cantt Rawalpindi	22732	8	100,314	49,340	50,974

3	Sahiwal Sargodha	22801	01	113,800	0	113,800
4	Yazman	22804	13	2,367,351	0	2,367,351
<b>Total</b>			<b>22</b>	<b>2,735,883</b>	<b>49,340</b>	<b>2,686,543</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, reduced the para to Rs. 2,686,543 after verification of recovery/settlement of Rs. 49,340. 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.

#### ***2.4.14 Non-recovery of agricultural income tax -Rs.0.834 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 four Revenue Officers were failed to recover agricultural income tax from 505 cultivators during the period up to 2017-18.

Audit was of the view that laxity on the part of management resulted in loss of government revenue amounting to Rs. 1,808,113.

<i>Amount in Rupees)</i>						
Sr No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Shalimar town Lahore	22317	10	56,275	0	56,275
2.	Nankana	22789	148	721,925	156,600	565,325

3.	Fortabbas	23070	280	692,413	602,583	89,830
4.	Chishtian	23075	67	337,500	215,100	122,400
<b>Total</b>			<b>505</b>	<b>1,808,113</b>	<b>974,283</b>	<b>833,830</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, reduced the para to Rs. 833,830 after verification of recovery/settlement of Rs. 974,283. 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.

***2.4.15 Non assessment of withholding tax under section 236-W on transfer of immoveable property –Rs. 0.691 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 five Registering Authorities did not charged/levied withholding tax at all in 85 cases, for the period up to 2017-18.

Audit was of the view that weak supervisory and management controls of management resulted in non/short realization of government revenue amounting to Rs. 764,661.

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, reduced the para to Rs. 690,988 after verification of recovery/settlement of Rs. 73,673. 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-31]*

***2.4.16 Short-realization of government dues, due to misclassification of residential land as agricultural land - Rs. 0.935 million***

According to Schedule-I of the Stamp Act 1899, as amended through the Punjab Finance Act 2014, Stamp Duty @ 3% on conveyance, exchange, and gift deed in an urban area are required to be calculated according to valuation table notified by the District Collector, under section 27-A of the Stamp Act, 1899. Further as per section 6(3) of the Punjab Finance Act, 2010, as amended through Finance Act 2015, capital value tax @ 2% shall be payable by every person.

During audit of Registering Authority, Ravi Town, Lahore, it was observed that the deeds had registered of residential land as agriculture land in two cases for the period 2017-18.

Audit was of the view that negligence on the part of management, resulted in to short realization of stamp duty and other government dues amounting to Rs. 935,425.

The matter was reported to the respective formation as well as to the Principal Accounting Officer in August 2018, but no cogent reply was offered.

DAC, in its meetings held in January 2019, directed the department to recover the amount at the earliest.

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

[PDP No.22650]

**2.4.17 Loss due to non levy of 10% surcharge on late payment of abiana -Rs. 0.477 million**

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

During audit of three Revenue Officers, it was observed that surcharge on late payment of *abiana* were neither levied nor recovered in 133 cases for the period up to 2017-18.

Audit was of the view that negligence on the part of management, resulted in non recovery of surcharge amounting to Rs.494,536.

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Cantt Lahore	22301	59	197,931	3,139	194,792
2.	Nankana	22790	14	23,539	13,950	9,589
3.	Yazman	22894	60	273,066	0	273,066
<b>Total</b>			<b>133</b>	<b>494,536</b>	<b>17,089</b>	<b>477,447</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, reduced the para to Rs. 477,447 after verification of recovery/settlement

of Rs. 17,089. 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.

**2.4.18 Loss due to short-payment of mutation fee on Decree Cases due to application of incorrect rate-Rs. 3.133 million**

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

During audit of Revenue Department, it was noticed that three Revenue Officers, either did not charge at all or recovered less stamp duty/mutation fee in six decree cases of oral mutation/registered deeds at the time transfer of immovable property.

Audit was of the view that negligence on the part of management resulted into short recovery of mutation fee amounting to Rs. 3,133,217 due to application of incorrect rate of mutation fee.

*(Amount in Rupees)*

S #	Name of Formation	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Tehsildar Model Town, Lahore	22305	2	2,829,600	0	2,829,600
2.	SR Yazman	22808	2	251,587	0	251,587

3.	ADLR Burewala	22932	2	52,030	0	52,030
<b>Total</b>			<b>6</b>	<b>3,133,217</b>	<b>0</b>	<b>3,133,217</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer from February to November 2018, but no cogent reply was offered.

DAC, in its meetings held in November 2018 and January 2019, directed the department to recover the amount at the earliest.

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

***2.4.19 Non-realization of government dues, due to misclassification of sale deed registered as Waqaf Nama - Rs. 5.164 million***

According to Schedule-I of the Stamp Act 1899, as amended through the Punjab Finance Act 2014, Stamp Duty @3% on conveyance, exchange, and gift deed and as per section 6(3) of the Punjab Finance Act, 2010, as amended through Finance Act 2015, capital value tax @2% shall be payable by every person. Furthermore, Under 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.

During audit of Registering Authority, Aziz Bhatti Town, Lahore, it was observed that the deed had not charged government dues due to misclassification of sale deed as a “*Waqaf Nama*” at the time of registration in a case for the period 2017-18.

Audit was of the view that negligence on the part of management, resulted in to short realization of stamp duty and other government dues amounting to Rs. 5,163,500.

The matter was reported to the respective formations as well as to the Principal Accounting Officer in October 2018, but no cogent reply was offered.

DAC, in its meetings held in January 2019, directed the department to recover the amount at the earliest.

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

[PDP No.23240, 23242, 23244]

***2.4.20 Loss of revenue due to registration of documents without realization/verification of deposit of taxes leviable on transfer of immovable properties falling under the jurisdiction of FDA***

According to rule 4.1 of the Punjab Financial Rules Volume-I, it is ordinarily duty of the Revenue Department concerned and not of the Audit Department to see that the dues of Government are regularly paid into the treasury. Further 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 audit of Registering Authority, Sub-Registrar Urban I&II Faisalabad or the financial year 2017-18, it was observed that the registering authority registered certain sales Deeds town/colonies which are falling under the jurisdiction of Faisalabad Development Authority without confirmation of the deposits of taxes involved at the time of registration of documents. Furthermore, in some cases the documents were registered on stamp paper of Rs.100 which is invalid under the law.



Audit was of the view that negligence on the part of management, resulted invalid registration of sale deeds of immoveable properties and likely evasion of taxes leviable under the law at the time of registration of documents.

The matter was reported to the respective formations as well as to the Principal Accounting Officer in October 2018, but no cogent reply was offered.

DAC, in its meetings held in January 2019, directed the department to recover the amount at the earliest.

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

*[PDP No.23288]*



## 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 *theabiana* 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

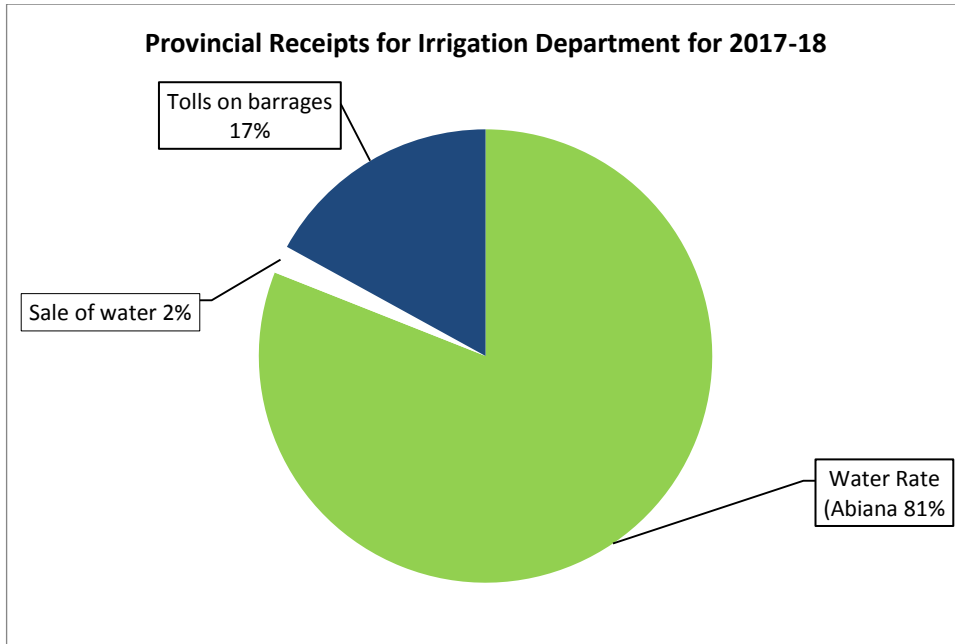
Secretariat. There is no mechanism for rapid monitoring of water distribution in a canal system i.e. between the head works and tail off takes / outlets

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 2017-18, the Irrigation department, Government of Punjab, collected an amount of Rs. 1.40 billion against the revised estimates of Rs. 1.45 billion.



A comparison of budget estimates, revised estimates and actual receipts for the Year 2017-18 is tabulated below. The variation between the revised estimates and actual receipts is depicted both in absolute and percentage terms.

(Rs. in million)

<b>Variance Analysis for Irrigation Department</b>							
<b>S #</b>	<b>Category</b>	<b>Head of Account</b>	<b>Budgeted Estimates</b>	<b>Revised Estimates</b>	<b>Actual receipts as per Financial Statement</b>	<b>Variation excess/ (less) Col.6-5</b>	<b>Percentage of Variation</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1	Water Rate (Abiana)	C03431 & 34	1,600	1,191	1,139	(52)	(5)
2	Sale of water	C03432	20	23	23	0	0
3	Tolls on barrages	C03435	287	236.5	238	1.5	0.6
<b>Total</b>			<b>1,907</b>	<b>1,450.5</b>	<b>1,400</b>	<b>(50.5)</b>	<b>(3.6)</b>

The figures highlight that variation between the original budgeted receipts (Rs. 1.907 billion) and actual receipts collected (Rs. 1.40 billion) was Rs. 0.507 billion. The receipts targets were reduced from Rs. 1.907 billion to Rs. 1.450 billion showing a decrease of 23.94 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.

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

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

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

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

### **3.4 AUDIT PARAS**

#### **3.4.1 *Blockage of Government dues due to issuance of stay orders by the civil courts- Rs. 227.196 million***

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

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

Audit was of the view that laxity on the part of management resulted in blockage of government dues amounting to Rs. 227,196,327 in 118 cases pertaining to *Rabi* and *Kharif* Crops, during the financial year 2017-18.

Audit reported the matter to the respective formations as well as Principal Accounting Officer in August 2018, but no cogent reply was offered.

DAC, in its meetings held in January 2019, 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.

*[PDP No. 22725]*



### **3.4.2 Loss of Government revenue due to non-recovery of water charges for non irrigation purposes-Rs.77.142 million**

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

During audit of two Divisional Canal Officers, it was noticed that canal water was supplied to H.H Agriculture Farm Saluwali & M/s Rousch Power Plant for non-irrigation use, but water charges were not recovered pertaining to the period upto 2017-18.

Audit was of the view that negligence on part of the management resulted in non recovery/realization of water charges amounting to Rs 77,141,706.

<b>Sr. No</b>	<b>DCO</b>	<b>PDP No</b>	<b>No of Cases</b>	<b>Amount Pointed Out</b>	<b>Amount Verified</b>	<b>Balance</b>
1	Ahmad Pur East	22774	2	3,186,732	0	3,186,732
2	Khanewal	22943	1	73,954,974	0	73,954,974
<b>Total</b>			<b>3</b>	<b>77,141,706</b>	<b>0</b>	<b>77,141,706</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer in September, 2018, but no compliance was shown.

DAC, in its meetings held in January 2019, 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.

### **3.4.3 Blockage of government revenue due to non-disposal of cases of special charges-Rs. 5.459 million**

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

During audit of Divisional Canal Officer, Multan, it was noticed that 60 *tawan* cases were found pending for decision with Irrigation Department for a period of more than eighty days. This resulted in blockage of government revenue due to non-finalization of cases of special charges (*tawan*).

Audit was of the view that negligence on part of management resulted in blockage of government revenue amounting to Rs. 5,459,280.

Audit reported the matter to the respective formation as well as to the Principal Accounting Officer in November, 2018, but no cogent reply was offered.

DAC, in its meetings held in January 2019, directed the department to finalize the pending cases and sent for recovery.

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

[PDP No. 23214]

### **3.4.4 Non recovery of Government revenue from effluent discharge into drain Rs. 4.655 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 12 cases drainage charges were not recovered during the period 2017-18 which resulted in loss of government revenue amounting to Rs 4,655,000 as detailed below:

*(Amount in Rupees)*

Sr. No	DCO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Khanewal	22944	8	567,000	0	567,000
2	Multan	23215	4	4,088,000	0	4,088,000
<b>Total</b>			<b>12</b>	<b>4,655,000</b>	<b>0</b>	<b>4,655,000</b>

Audit reported the matter to the respective formation as well as to the principal accounting officer during September and November 2018 but no satisfactory reply was received.

DAC, in its meetings held in January 2019, 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.

#### ***3.4.5 Non-realization of professional tax from contractors- Rs. 0.795 million***

According to the Punjab Finance Act-XV of 1977 dated 28.06.1977 as amended by the Punjab Finance Act, 2004, there shall be levied, charged and paid a tax for each financial year by the Contractor etc. who during the proceeding financial year supplied to Federal or Provincial Government or a company or a commercial establishment or an autonomous or semi-autonomous organization or local authority commodities and services of the value as detailed below:

Not exceeding Rupees 1 Million	Rs.500
Exceeding Rupees 1 Million but not exceeding Rupees 10 Million	Rs.3000
Exceeding Rupees 10 Million but not exceeding Rupees 50 Million	Rs.5000
Exceeding Rupees 50 Million	Rs.10000

During audit of the Divisional Canal Officers Chak Bandi Division Lahore, it was noticed that did not recover professional tax from the government contractors in 27 cases during 2017-18.

Audit was of the view that inaction on part of management resulted into non-realization of professional tax amounting to Rs. 795,000.

The matter was reported to the respective formations as well as to the Principal Accounting Officer in March 2018, but no cogent reply was offered.

DAC, in its meetings held in January 2019, directed the department to recover the amount at the earliest.

Audit recommends that the department needs to take effective steps to recover the professional tax from the contractor.

*[PDP No. 22388]*

## **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 2017-18, the Transport Department of the Government of Punjab collected an amount of Rs. 738 million against the revised estimates of Rs. 700 million.

A comparison of budget estimates, revised estimates and actual receipts for the Year 2017-18 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 2017-18							
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	200	245	262	17	6.9
2	Route Permit Fee	B02812	400	455	476	21	4.6
<b>Total</b>			<b>600</b>	<b>700</b>	<b>738</b>	<b>38</b>	<b>5.4</b>

The above figures highlight that the actual receipts against Fitness Fee & Route Permit Fee of the Transport Department was 5.4% percent more than the revised estimates of the receipts.

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 2016-17 and 2017-18 for the Transport Department is given below.

*(Rs. In million)*

<b>Year</b>	<b>Budgeted Estimates</b>	<b>Revised Estimates</b>	<b>Actual receipts</b>
2016-17	800.5	680	661
2017-18	600	700	738

The department has achieved revenue targets for the financial year 2017-18. However, the original budget estimates have been reduced to 600 million for the financial year 2017-18 which were 800.5 million in 2016-17.



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

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

<b>Sr No</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not received</b>	<b>Percentage of compliance</b>
1	1985-1986	1	1	0	100
2	1986-1987	1	0	1	0
3	1990-1991	2	1	1	50
4	1992-1993	1	0	1	0
5	1993-1994	1	0	1	0
6	1996-1997	1	0	1	0
7	1997-1998	1	0	1	0
8	1998-1999	1	1	0	100
9	1999-2000	2	2	0	100
10	2000-2001	1	0	1	0
11	2001-2002	1	1	0	100
12	2006-2007	2	1	1	50
13	2009-2010	3	1	2	33
14	2011-2012	2	2	0	100
15	2013-2014	2	2	0	100
<b>Total</b>		<b>22</b>	<b>12</b>	<b>10</b>	<b>55</b>

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-realization of government revenue due to non surrender/renewal of expired route permits-Rs. 3.928 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 three District Regional Transport Authorities for the period 2017-18, it was observed that route permit renewal fee was not recovered from 540 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. 3,948,155.

*(Amount in Rupees)*

Sr. No	DRTA	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Lahore	22310	58	310,180	0	310,180
2.	Sheikhupura	22755	57	165,800	19,750	146,050
3.	DG khan	23178	425	3,472,175	0	3,472,175
<b>Total</b>			<b>540</b>	<b>3,948,155</b>	<b>19,750</b>	<b>3,928,405</b>

The matter was reported to the respective formations as well as to the Principal Accounting Officer from July to November, 2018. No satisfactory reply was received.

DAC, in its meetings held in February 2019, reduced the para to Rs. 3,928,405 after verification of recovery/settlement of Rs. 19,750. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends immediate recovery of government dues without further delay. 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.

**4.4.2 Non-realization of renewal fee from owners of bus stands- Rs. 1.998 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 seven District Regional Transport Authorities for the period 2017-18, it was observed that renewal fee from owners of bus stands was not recovered in 59 cases.

Audit was of the view that negligence on part of management resulted in non-realization of Renewal Fee to the tune of Rs. 2,436,000.

*(Amount in Rupees)*

Sr. No	DRTA	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Lahore	22311	8	200,000	0	200,000
2.	Sheikhupura	22756	5	100,000	72,000	28,000
3.	Khushab	22855	4	147,000	30,000	117,000
4.	Bahawalnagar	22970	5	124,000	46,000	78,000
5.	Faisalabad	23062	9	225,000	210,000	15,000

6.	DG khan	23177	21	735,000	0	735,000
7.	Jhang	23315	7	905,000	80,000	825,000
<b>Total</b>			<b>59</b>	<b>2,436,000</b>	<b>438,000</b>	<b>1,998,000</b>

The matter was reported to the respective formations as well as Principal Accounting Officer from February to November, 2018. No satisfactory reply was received.

DAC, in its meetings held in February 2019, reduced the para to Rs. 1,998,000 after verification of recovery/settlement of Rs. 438,000. 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.

## **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.

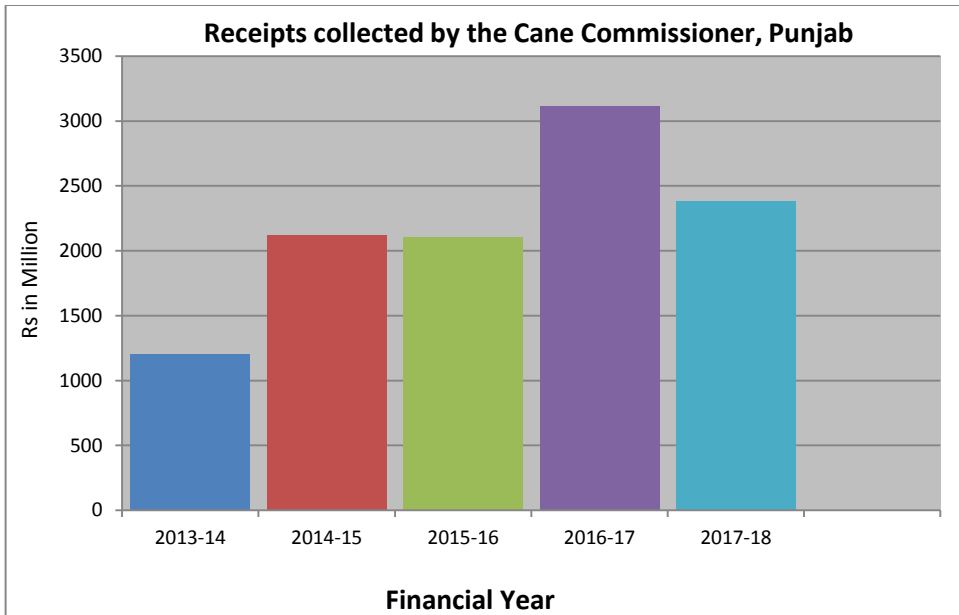
## 5.2 *Comments on Budgeted Receipts (Variance Analysis)*

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

*(Rs. in million)*

<b>Year</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Receipts (G-11212)	1,207.23	2121	2104	3115	2,975
Percentage changes	(24%)	76%	(.08%)	48%	(4.5%)

The above figures highlight that the receipts collection for the years 2013-14, 2015-16 & 2017-18 show decrease of 24%, 0.08% and 4.5% respectively. However, in 2014-15 and 2016-17 the receipts collection increased significantly by 76% & 48%. The cess collection is dependent upon the sugar cane supply to mills which in turn is related with sugar cane production in the relevant year. The comparison of above stated figures is also shown in following column graph.



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

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

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

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

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. 47.504 million***

According to Rule 2 & 3 of the Punjab Sugarcane (Dev) Cess Rules 1964, the cess is paid equally by the growers and mill owners @ Rs. 3 per maund and is required to be deposited into the government treasury within five days of the close of each fortnight i.e. 5<sup>th</sup> and 20<sup>th</sup> of each month. 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 three sugar mills under Cane Commissioner Punjab revealed that sugarcane (dev) cess along with penalty was not paid during 2017-18.

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 47,504,384.

Audit reported the matter to the respective formation as well as Principal Accounting Officer in November, 2018, but no satisfactory reply was received.

DAC, in its meetings held in January 2019, reduced the para to Rs 37,504,384 after verification of recovery/ settlement of amount to the tune of Rs 10,000,000 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends immediate steps to recover the government dues besides establishing and maintaining an efficient system to ensure expeditious recovery in all cases.

*[PDP No.23285]*

#### ***5.4.2 Non-imposition/recovery of penalty on late deposit of sugar cane (Dev) Cess -Rs. 7.500 million***

According to Rule 3&5 of the Punjab Sugarcane (Dev) Cess Rules 1964, the cess is paid equally by the growers and mill owners @ Rs. 3 per maund and is required to be deposited into the government treasury within five days of the close of each fortnight i.e. 5<sup>th</sup> and 20<sup>th</sup> of each month. 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 sugar mills under Cane Commissioner Punjab revealed that two sugar mills did not pay the sugarcane (dev) cess within prescribed date but the penalty on late payment was not imposed during 2017-18.

Audit was of the view that negligence on the part of Food Department indicates weak supervisory control which resulted in non-recovery of government revenue amounting to Rs 40,135,274.

Audit reported the matter to the respective formation as well as Principal Accounting Officer in November, 2018, but no satisfactory reply was received.

DAC, in its meetings held in January 2019, reduced the para to Rs 7,500,000 after verification of recovery/ settlement of amount to the tune of Rs 32,635,274 by Audit. The Committee directed the department to recover the balance amount at the earliest.

Audit recommends immediate steps to recover the government dues besides establishing and maintaining an efficient system to ensure expeditious recovery in all cases.

*[PDP No.23286]*

## **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, 18<sup>th</sup> Constitutional Amendment read with 7<sup>th</sup> NFC Award empowered the provinces to collect and administer sales tax on services.

Accordingly, the Punjab Government established 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 2017-18, the Punjab Revenue Authority collected an amount of Rs. 105.988 billion against the revised targets of Rs. 111.550 billion.

A comparison of original budget estimates, revised estimates and actual receipts for the year 2017-18is tabulated below. The variation between the revenue target and actual receipts is depicted both in absolute and percentage terms:

(Rs. in billion)

<b>Variance Analysis for Punjab Revenue Authority 2017-18</b>							
<b>S #</b>	<b>Category</b>	<b>Head of Account</b>	<b>Budgeted Estimates</b>	<b>Revised Estimates</b>	<b>Actual receipts as per Financial Statement</b>	<b>Variation excess/ (less) Col.6-5</b>	<b>Percentage of Variation</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1	Punjab Sales Tax on Services	B0-2382,85	127	111.550	105.988	(5.562)	(5)

The above figures highlight that the budgeted receipts target during the year was not revised. Actual receipts, however, were 5% 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. 80,400.00 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 64 cases were not initiated during 2017-18 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. 80,400.00 million.

The matter was reported to the Authority in October 2018 but no satisfactory reply was received.

Despite repeated requests, the PAO did not convene meeting of the Departmental Accounts Committee.

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

*[PDP No.23199]*

### ***6.4.2 Non collection of Punjab Sales Tax @ 1/5<sup>th</sup> by Public Sector Organizations on account of Services Rendered – Rs. 21,123.212million***

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 106 public sector departments did not withhold the PST from the suppliers on account of services rendered during 2017-18. 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 Rs21,123,212,299.

The matter was reported to the Authority in October 2018, but no satisfactory reply was received.

Despite repeated requests, the PAO did not convene meeting of the Departmental Accounts Committee.

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

[PDP No.23195]

### **6.4.3 Non recovery of Punjab Sales Tax on services and default surcharge from assesseees – Rs. 16,132.415million**

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. Furthermore, penalty under Section 48 and surcharge Under Section 49 of the Act ibid is also recoverable from the defaulter assesses.

During audit of the Punjab Revenue Authority, it was noticed that the department did not realize Punjab Sales Tax alongwith penalty and surcharge from 629 defaulters during 2017-18.

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	23196	131	16,076,498,077	0	16,076,498,077
2	23197	498	15,956,466	0	15,956,466
3	23200	938	39,960,000	0	39,960,000
<b>Total</b>		<b>1567</b>	<b>16,132,414,543</b>	<b>0</b>	<b>16,132,414,543</b>

The matter was reported to the Authority in October 2018, but no satisfactory reply was received.

Despite repeated requests, the PAO did not convene meeting of the Departmental Accounts Committee.

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

#### ***6.4.4 Non-transfer of sales tax share from FBR - Rs. 1,820 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 2017-18.

Audit was of the view that inaction on part of management resulted into non-realization of government revenue to the tune of Rs.1,820,000,000.

The matter was reported to the Authority in October 2018, but no satisfactory reply was received.

Despite repeated requests, the PAO did not convene meeting of the Departmental Accounts Committee.

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

*[PDP No.23198]*



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

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Okara	22851		Non-realization of income tax on commercial vehicles	6,900
2.	Rajanpur	23163		Loss of revenue due to non-realization of professional tax	4,400
3.	M.B Din	23267		Loss of revenue due to non-realization of professional tax	5,200
4.	Hafizabad	23349		Loss of revenue due to non-realization of professional tax	7,600
5.	Zone VI Lahore	22502		Excess exemptions granted to widows for property tax	5,238
6.	Rawalpindi	22815		Non/short realization of property tax on vacant plots	5,696
7.	Zone - III Gujranwala	22907		Non assessment of property tax on vacant plot	7,937
8.	MRA, Non Tie Up, Lahore	F-6353	1/II	Non production of record(Auction of attractive NO stock entries of TO book Form stickers Registration books and cash book	0
9.	MRA, Non Tie Up, Lahore	F-6353	2/II	Non confirmation of deposits of income tax Rs1,889,075,499 and withholding tax Rs 826,739,385from FBR	0
10.	ETO Zone-I, Lahore	F-6372	1	Loss of government revenue due to non assessment of property tax due to non-mentioned of Land/Covered Area	0
11.	ETO Zone-III, Lahore	F-6374	1	Loss of govt revenue due to non assessment of property tax due to non-mentioned of Land/Covered Area	0

12.	ETO Zone-IV, Lahore	F-6479	1	Loss of government revenue due to non assessment of property tax due to non-mentioned of Land/Covered Area	0
13.	ETO Zone-I, Gujranwala	F-6404	1	Loss of government revenue due to non assessment of property tax due to non-mentioned of Land/Covered Area	0
14.	ETO Zone-II, Gujranwala	F-6405	1	Loss of government revenue due to non assessment of property tax due to non-mentioned of Land/Covered Area	0
15.	ETO Zone-III, Gujranwala	F-6406	1	Loss of government revenue due to non assessment of property tax due to non-mentioned of Land/Covered Area	0
16.	ETO Bahwalpur	F-6391	1	Non-realization of property tax due to allowing excess exemption of property unit having 5 marla residential houses	9,203
17.	ETO Bahwalpur	F-6391	2	Non-realization of professional tax on commercial vehicle	5400
18.	ETO Bahwalpur	F-6391	3	Non-assessment of luxury house tax in Bahawalpur Cantonment Area	0
19.	ETO Bahwalpur	F-6391	4	Non-reconciliation of revenue figure with the treasury office	
20.	ETO Bahwalpur	F-6391	5	Payment of buildings rent without assessment of building	432,000
21.	ETO Bahwalpur	F-6391	6	Payment of arrears of previous year utilities bill from current budget –	135,355
22.	ETO Bahwalpur	F-6391	7	Doubtful payments due to non-confirmation of GST deposits	77,471
23.	ETO Bahwalpur	F-6391	8	Non affixing of revenue stamps involving Rs 16,000	16,000
24.	ETO Bahwalpur	F-6391	9	No recovery of professional tax from the supply firm	8,000
25.	ETO Bahwalpur	F-6391	10	Non maintenance of fixed assets register	0
26.	ETO Bahwalpur	F-6391	11	Non maintenance of schedule of payments	0

27.	ETO Bahwalpur	F-6391	12	Internal Audit not carried out	0
28.	ETO Bahwalpur	F-6391	13	Improper maintenance of service books	0
29.	ETO Bahwalpur	F-6391	14	Non auction of newspaper (Raddi)	0
30.	ETO Bahwalpur	F-6391	15	Physical verification of store and stock	0
31.	ETO Kasur	F-6367	1	Non-realization of professional Tax on commercial vehicle	5800
32.	ETO Kasur	F-6367	2	Improper survey on open plot	0
33.	ETO Kasur	F-6367	3	Non reconciliation of revenue figure	0
34.	ETO Zone-VI, Lahore	F-6376	1	Un-authorized exemption from Property Tax to widows allowed under Section 4(g).	439,097
35.	ETO Zone-VI, Lahore	F-6376	2	Improper conduct of survey without measurement of open plots.	0
36.	ETO Zone-VI, Lahore	F-6376	3	Non-Reconciliation Of Revenue Figures With The Treasury.	0
37.	ETO Zone-XIII Lahore	F-6381	1	Non-realization of arrears of Property Tax on Open Plots	27,872
38.	ETO Zone-XIII Lahore	F-6381	2	Improper Conduct of Survey without Measurements of Open Plots	0
39.	ETO Zone-XIII Lahore	F-6381	3	Non-assessment of Property Tax on Open Plots	0
40.	ETO Zone-XIII Lahore	F-6381	4	Non-Reconciliation of Revenue Figures with Treasury	0
41.	ETO Zone-XV Lahore	F-6382	1	Non-realization of Arrears of Property tax relating to 5 Marla houses	12,338
42.	ETO Zone-XV Lahore	F-6382	2	Improper Conduct of Survey without Measurements of Open Plots	0
43.	ETO Zone-XV Lahore	F-6382	3	Non-assessment of Property Tax on Open Plots	0
44.	ETO Zone-XV Lahore	F-6382	4	Non-Reconciliation of Revenue Figures with Treasury	0
45.	ETO Okara	F-6416	1	Non-realization of Professional Tax on motor vehicles	5,200
46.	ETO Okara	F-6416	2	Improper Conduct of Survey without Measurements of Open Plots	0
47.	ETO Okara	F-6416	3	Non-assessment of Property Tax on Open Plots	0
48.	ETO Sahiwal	F-6417	1	Un-authorized exemption from Property Tax to widows allowed under Section 4(g)	22,343

49.	ETO Sahiwal	F-6417	2	Non-realization of Professional Tax on motor vehicles	21,000
50.	ETO Sahiwal	F-6417	3	Short-realization of Property tax due to grant of exemption to and above prescribed limit	14,945
51.	ETO Sahiwal	F-6417	4	Improper Conduct of Survey without Measurements of Open Plots	0
52.	ETO Sahiwal	F-6417	5	Non-assessment of Property Tax on Open Plots	0
53.	ETO Sahiwal	F-6417	6	Non-Reconciliation of Revenue Figures with Treasury	0
54.	ETO Vehari	F-6434	1	Irregular grant of rebate on property tax	3,581
55.	ETO Vehari	F-6434	2	Non-realization of Property tax due to allowing excess exemption of double five marla property units being treated as residential houses	6,756
56.	ETO Vehari	F-6434	3	Non realization of Arrears of Property Tax on open Plots amounting	19,494
57.	ETO Khanewal	F-6375	1	Un-authorized exemption from Property Tax to widows allowed under Section 4(g)	243,871
58.	ETO Khanewal	F-6375	2	Non realization of Arrears of Property Tax on open Plots	9,075
59.	ETO Khanewal	F-6375	3	Non-realization of Arrears of Property tax relating to 5 Marla houses	3,139
60.	ETO Khanewal	F-6375	4	Non-Reconciliation of Revenue Figures with Treasury	0
61.	ETO-I Multan	F-6470	1	Non-realization of arrears of Property Tax on Open Plots	17,137
62.	ETO-I Multan	F-6470	2	Short-realization of Property tax due to grant of exemption to and above prescribed limit	11,446
63.	ETO-I Multan	F-6470	3	Improper Conduct of Survey without Measurements of Open Plots	0
64.	ETO-II Multan	F-6471	1	Improper Conduct of Survey without Measurements of Open Plots	0
65.	ETO-II Multan	F-6471	2	Non-assessment of Property Tax on Open Plots	0
66.	ETO-III (MRA) Multan	F-6472	Nil	Nil	Nil
67.	ETO Zone- VII, Lahore	F-6369	7/II	Non-Realization of property tax due to allowing excess exemption of property units	26,831

				having 5 marla residential houses	
68.	ETO Zone- VII, Lahore	F-6369	8/ II	Un-authorized exemption from Property Tax to widows allowed under Section 4(g)	116,229
69.	ETO Zone- VII, Lahore	F-6369	9/ II	Non-Realization of property tax relating to 5 marla residential houses	16,567
70.	ETO Zone- VII, Lahore	F-6369	10/II	Improper conduct of Survey without measurement of open plots	0
71.	ETO Zone- VII, Lahore	F-6369	11/ II	Non reconciliation of Revenue figures with treasury	0
72.	ETO Zone- VII, Lahore	F-6369	12/II	Short Realization of property tax due to incorrect effect of orders passed under Section 9-C iii	18,320
73.	ETO Zone- VII, Lahore	F-6369	13/II	Non Realization of arrears of property tax on vacant plots	87,163
74.	ETO Zone- VIII, Lahore	F-6377	8/ II	Unauthorized exemption from property tax to widows allowed under section 4(g)	544,744
75.	ETO Zone- VIII, Lahore	F-6377	9/ II	Non reconciliation of Revenue Figures with treasury	0
76.	ETO Zone- IX, Lahore	F-6378	9/ II	Unauthorized exemption from property tax to widows allowed under section 4(g)	449,919
77.	ETO, Sheikhpura	F-6396	13/II	Inadmissible exemption granted to widows from property tax	314,169
78.	ETO, Sheikhpura	F-6396	14/II	Non Reconciliation of revenue figures with Treasury	0
79.	ETO, Nankana	F-6431	11 /II	Inadmissible exemption granted to widows from property tax	156,393
80.	ETO, Nankana	F-6431	12 /II	Non Reconciliation of revenue figures with Treasury	0
81.	ETO- 1, Faisalabad	F-6461	8/ II	Non Realization of arrear of Property Tax from owners of open plots	68,233
82.	ETO- 1, Faisalabad	F-6461	9/ II	In admissible exemption granted to widows from Property Tax	487,009
83.	ETO- 1, Faisalabad	F-6461	10/II	Non Realization of Property Tax from owners of open plots	0
84.	ETO- 1, Faisalabad	F-6461	11/ II	Improper conduct of survey without measurement of open plots	0
85.	ETO- 1, Faisalabad	F-6461	12/II	Non- reconciliation of revenue figures with Treasury	0
86.	ETO - II, Faisalabad	F-6460	10/II	Non Realization of arrear of Property Tax from owners of	53,605

				Open Plots	
87.	ETO - II, Faisalabad	F-6460	11/ II	In admissible exemption granted to widows from peoperty	592,869
88.	ETO - II, Faisalabad	F-6460	12/II	Non Realization of property tax from owners of open plots	0
89.	ETO - II, Faisalabad	F-6460	13/II	Improper conduct of survey without measurement of open plots	0
90.	ETO - II, Faisalabad	F-6460	14/II	Non Realization of property tax due to non-carry forwarding taxable unit from PT-1 to PT-8	0
91.	ETO - II, Faisalabad	F-6460	15/II	Non Reconciliation of Revenue Figures with Treasury	0
92.	ETO, MRA Faisalabad	F-6464	4/II	Short Realization of registration fee on newly registered motorcycles	4,625
93.	ETO Zone -X, Lahore	F-6379	21	Non-Reconciliation of Revenue Figures with The Treasury Office	0
94.	ETO Zone XIV, Lahore	F-6383	1	Non- assessment of property tax on vacant plots	0
95.	ETO Zone XIV, Lahore	F-6383	2	Non-Reconciliation of Revenue Figures with The Treasury Office	0
96.	ETO Zone 3 Rawalpindi	F-6426	1	Non- assessment of property tax on vacant plots	0
97.	ETO Zone 3 Rawalpindi	F-6426	2	Non-Reconciliation of Revenue Figures with The Treasury Office	0
98.	ETO Rawalpindi	F-6432	1	Non- assessment of property tax on vacant plots	0
99.	ETO Rawalpindi	F-6432	2	Non-Reconciliation of Revenue Figures with The Treasury Office	0
100	ETO Rawalpindi	F-6432	3	Non achievement of Revenue Targets	22,029,398
101	ETO Rawalpindi	F-6432	4	Non Reconciliation of Property tax figures as per departmental figures with computer data of Urban Unit	0
102	ETO Chakwal	F-6456	1	Non- assessment of property tax on vacant plots	0
103	ETO Chakwal	F-6456	2	Non-Reconciliation of Revenue Figures with The Treasury Office	0
104	ETO Hafizabad	F-6508	15	Non-Reconciliation of Revenue Figures with The Treasury Office	0

105	ETO Narowal	F-6509	10	Non-realization of Professional Tax on commercial vehicle	2800
106	ETO Narowal	F-6509	11	Non-Reconciliation of Revenue Figures with The Treasury Office	0
107	ETO M.B.Din	F-6495	16	Non-Reconciliation of Revenue Figures with The Treasury Office	0
108	ETO Sialkot	F-6510	1	Non-Reconciliation of Revenue Figures with The Treasury Office	0
109	ETO Zone XI Lahore	F-6380	9	Non-Reconciliation of Revenue Figures with Treasury	0
110	ETO Zone XI Lahore	F-6380	10	Improper Survey without measurements of open plots	0
111	ETO Zone XI Lahore	F-6380	11	Internal Audit Report not Produced.	0
112	ETO, Sargodha	F-6400	12	Non-realization of Arrears of property tax relating to 5 Marla houses Rs.3,252	3,252
113	ETO, Sargodha	F-6399	13	Improper survey on open plot/Land	0
114	ETO, Sargodha	F-6399	14	Internal audit not conducted	0
115	ETO, Sargodha	F-6399	15	Non- creation of demand of Professional Tax from ITPs	0
116	ETO, Sargodha	F-6399	16	Loss due to non- creation of demand and non- recovery of Professional Tax from Lawyers	0
117	ETO, Sargodha	F-6399	17	Non reconciliation Of Revenue Figures under the heads motor registration Brach	0
118	ETO, Sargodha	F-6399	18	Non assessment of property tax on open plot/Land	0
119	ETO, Sargodha	F-6399	19	Non-Realization of Arrears of Professional Tax from closed units	0
120	ETO Rajanpur	F-6480	Nil		0

**EXCISE, TAXATION & NARCOTICS CONTROL  
DEPARTMENT(Expenditure)**

*(Amount in Rupees)*

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	DG Excise and Taxation Lahore	F-6385	1	Non disposal of condemned / Unserviceable items	200,000
2.	DG Excise and Taxation Lahore	F-6385	2	Non verification of General Sales tax.	215,667
3.	DG Excise and Taxation Lahore	F-6385	3	Irregular expenditure on Pending Liabilities	183,547
4.	DG Excise and Taxation Lahore	F-6385	4	Appointment of contract staff (DEOs & Constables) without Educational certificate & Police verification	0
5.	DG Excise and Taxation Lahore	F-6385	5	Non Maintenance of permanent/dead stock register	0
6.	DG Excise and Taxation Lahore	F-6385	6	Non Carrying physical verification of stock & Stores	0
7.	DG Excise and Taxation Lahore	F-6385	7	Non verification of General Sales tax	1164114
8.	DG Excise and Taxation Lahore	F-6385	8	Irregular expenditure on Pending Liabilities	33,967
9.	DG Excise and Taxation Lahore	F-6385	9	Non Carrying physical verification of stock & Stores	0
10.	DG Excise and Taxation Lahore	F-6385	10	Non Maintenance of Fixed Assets Register	0
11.	Secretary Excise & Taxation (Exp)	F-6384	12	Non Utilization of Funds - Rs.6,858,903	6,858,903
12.	Secretary Excise & Taxation (Exp)	F-6384	13	Non-reconciliation of expenditure Rs.10,035,123	10,035,123
13.	Secretary Excise & Taxation (Exp)	F-6384	14	Non Maintenance of Electricity and Sui Gas Registers	0
14.	Director Excise Region B, Lahore	F-6362	12	Irregular Payments of fixed TA/DA	8550
15.	Director Excise Region B, Lahore	F-6362	13	Non deduction of Conveyance Allowance	8,568
16.	Director Excise Region B, Lahore	F-6362	14	Un-authenticated deposit of GST	362,136
17.	Director Excise Region B, Lahore	F-6362	15	Non-Reconciliation of Expenditure statement with the A.G Office Lahore for the Period 1/17 to 6/17 Rs. 66543739	0



18.	Director Excise Region B, Lahore	F-6362	16	Non disposal of unserviceable/condemned stock -	6500
19.	Director Excise Region B, Lahore	F-6362	17	Comments on internal controls of the entity	0

### **BOARD OF REVENUE (Expenditure)**

*(Amount in Rupees)*

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	ADC Refund	F-6351	1	Doubtful refund as actual payee receipts not obtained	379,838
2.	ADC Refund	F-6351	2	Non deduction of 10% of Govt dues at the time of refund of stamp duty	94,202
3.	ADC Refund	F-6351	3	Non reconciliation of revenue figure	0
4.	Deputy Secretary colony (AO Thal)	F-6354	1	Doubtful refund as actual payee receipts not obtained	1,158,266
5.	Deputy Secretary colony (AO Thal)	F-6354	2	Non production of auditable record/voucher	7,898
6.	Deputy Secretary colony (AO Thal)	F-6354	3	Non conducting of internal Audit 2016-17	
7.	Deputy Secretary colony (AO Thal)	F-6354	4	Annual physical verification of store and stock not carried out	0
8.	Director Land Record Lahore	F-6355	1/II	Misclassification of expenditure amounting to	15,200
9.	Director Land Record Lahore	F-6355	2/II	Loss due to non- action of un-serviceable	7,700
10.	Director Land Record Lahore	F-6355	3/II	Non disposal of old Newspaper	1,109
11.	Director Land Record Lahore	F-6355	4/II	Non conducting of internal audit for the period 2016-17	0
12.	Chief Inspector of Stamp Lahore	F-6359	1/II	Excess drawl of daily allowance amounting to	14,175

13.	Chief Inspector of Stamp Lahore	F-6359	2/II	Non conducting of internal audit for the period 2016-17	0
14.	Chief Inspector of Stamp Lahore	F-6359	3/II	Defective maintenance of Service Books	0
15.	Chief Inspector of Stamp Lahore	F-6359	4/II	Annual physical verification of store and stock not carried out	0
16.	Deputy Secretary colony (AO Thal)		5	Non reconciliation of revenue figure	0
17.	Senior Member Board of Revenue Punjab, Lahore	F-6370	1	Doubtful Expenditure as Actual Payee Receipts (APR) not Obtained	1,415,421
18.	Senior Member Board of Revenue Punjab, Lahore	F-6370	2	Doubtful expenditure due to non maintenance of Log Books history sheet and permanent assets register	20,053,000
19.	Senior Member Board of Revenue Punjab, Lahore	F-6370	3	Non conducting of internal audit for the period 2017-18	0
20.	Senior Member Board of Revenue Punjab, Lahore	F-6370	4	Defective maintenance of Service Books	0
21.	Senior Member Board of Revenue Punjab, Lahore	F-6370	5	Annual physical verification of store and stock not carried out	0
22.	Commissioner Gujranwala	F-6448	1	Irregular payment of sales tax with out verification of sales tax invoices	12,000,328
23.	Commissioner Gujranwala	F-6448	2	Loss of revenue due to non deduction of Income Tax	3,716,573
24.	Commissioner Gujranwala	F-6448	3	Unauthorized mode of payment	600,000
25.	Commissioner Gujranwala	F-6448	4	Loss due to excess payment on account of cost and other dues	10,000
26.	Commissioner Gujranwala	F-6448	5	Non disposal of old Newspaper	5,184
27.	Commissioner Gujranwala	F-6448	6	Non conducting of internal audit for the period 2017-18	0
28.	Commissioner Gujranwala	F-6448	7	Defective maintenance of Service Books	0
29.	Commissioner Gujranwala	F-6448	8	Annual physical verification of store and stock not carried out	0

30.	Commissioner Gujranwala	F-6448	9	Non-reconciliation of revenue figure with the Treasury Officer/AG Punjab	0
31.	Commissioner Sahiwal	F-6506	1	Non auction of used oil	42,000
32.	Commissioner Sahiwal	F-6506	2	Non recovery of over payment	10,390
33.	Commissioner Sahiwal	F-6506	3	Internal audit not carried out	0
34.	Commissioner Sahiwal	F-6506	4	Non reconciliation of expenditure statement with DAO	0
35.	Commissioner Sahiwal	F-6506	5	Non-Completion Of Service Books And Leave Accounts	0
36.	Commissioner Sahiwal	F-6506	6	Non conducting physical verification of store and stock	0
37.	Commissioner Bahawalpur	F-6408	1	Non achievements of targets	0
38.	Commissioner Bahawalpur	F-6408	2	Irregular re-appropriation budget under different objects amounting to Rs1,300,000/-	1300000
39.	Commissioner Bahawalpur	F-6408	3	Non-surrendering of saving within stipulated time Rs. 3.357m	3357000
40.	Commissioner Bahawalpur	F-6408	4	Non disposal of replaced old vehicles items	0
41.	Commissioner Bahawalpur	F-6408	5	Annual physical verification of store and stock not carried out	0
42.	Commissioner Bahawalpur	F-6408	6	Internal audit not carried out	0
43.	Commissioner Bahawalpur	F-6408	7	Fixed assets register not in accordance with pifra	0
44.	Commissioner Bahawalpur	F-6408	8	Irregular purchase of tyres amounting to Rs. 31,150 /-	31150
45.	Commissioner Bahawalpur	F-6408	9	Non deposit of token of govt. Vehicles Rs. 18,000/-.	18000
46.	Commissioner Bahawalpur	F-6408	10	Non recovery of professional tax from the supply firms Rs. 10,000/-	10000
47.	Commissioner Bahawalpur	F-6408	11	Waste mobile oil not sold involving Rs. 9,330/-	9330
48.	Commissioner Bahawalpur	F-6408	12	Non cancelation of cheque	0
49.	Commissioner Bahawalpur	F-6408	13	Non-deposit of cash security by cash and stock handling staff	0
50.	Commissioner Bahawalpur	F-6408	14	Non finalization of pending court cases	0
51.	Commissioner Bahawalpur	F-6408	15	Service books	0
52.	Commissioner Multan	F-6505	1	Non accountal of stationary items.	890,941

53.	Commissioner Multan	F-6505	2	Less deduction of Income Tax	42,726
54.	Commissioner Multan	F-6505	3	Doubtful/Irregular expenditure on of repair of transport	226,550
55.	Commissioner Multan	F-6505	4	Irregular expenditure on repair of machinery and Equipments	349,248
56.	Commissioner Multan	F-6505	5	Irregular expenditure on repair of furniture	116,700
57.	Commissioner Multan	F-6505	6	Non verification of General Sales tax	8,586,598
58.	Commissioner Multan	F-6505	7	Non disposal of unserviceable/condemned stock	34,480
59.	Commissioner Multan	F-6505	8	Non disposal of discarded newspapers	10,000
60.	Commissioner Faisalabad	F-6511	9/ II	Irregular excess expenditure than budget allocation	98,010,505
61.	Commissioner Faisalabad	F-6511	10/II	Drawl of POL above entitlement (7481 ltrs)	0
62.	Commissioner Faisalabad	F-6511	11/II	Non Deposit of Circuit House Charges	150000
63.	Commissioner Faisalabad	F-6511	12/II	Professional Tax Certificates not obtained/Recovery of	25,000
64.	Commissioner Faisalabad	F-6511	13/II	Unauthenticated deposit of GST	181,902
65.	Commissioner Faisalabad	F-6511	14/II	Non maintenance of permanent/ dead stock register	0
66.	Commissioner Faisalabad	F-6511	15/II	Non carrying physical verification of stores/stocks	0
67.	Commissioner Faisalabad	F-6511	16/II	Non provision of approved /sanctioned vehicle's	0
68.	Commissioner Faisalabad	F-6511	17/II	Internal audit not Conducted	0
69.	Commissioner Rawalpindi	F-6441	1	Non verification of General Sales tax	602,833
70.	Commissioner Rawalpindi	F-6441	2	Non disposal of condemned / Unserviceable items	0
71.	Commissioner Rawalpindi	F-6441	3	Non obtaining of Schedule of Payments	0
72.	Commissioner Rawalpindi	F-6441	4	Non Maintenance of Fixed Assets Register	0
73.	Commissioner Rawalpindi	F-6441	5	Improper maintenance of Store & Stock Registers	0
74.	Commissioner, Sargodha	F-6394	11	Non reconciliation of Special Drawing Accounts with Treasury- Rs.68,832,000	68,832,000
75.	Commissioner, Sargodha	F-6394	12	Non maintenance of fixed assets register	0
76.	Commissioner, Sargodha	F-6394	13	Non Utilization of Funds - Rs. 5,697,482	5,697,482
77.	Commissioner, Sargodha	F-6394	14	Physical Verification not conducted	0

78.	Commissioner, Sargodha	F-6394	15	Internal audit not conducted	0
79.	Commissioner, Sargodha	F-6394	16	Non Maintenance of Telephone Register	0
80.	Commissioner, Sargodha	F-6394	17	Non Maintenance of Electricity and Sui Gas Registers	0
81.	Commissioner, Sargodha	F-6394	18	Comments on internal controls of the entity	0
82.	Commissioner DG Khan	F-6476	12	Non maintenance of fixed assets register	0
83.	Commissioner DG Khan	F-6476	13	Non Utilization of Funds - Rs.5,305,156	5,305,156
84.	Commissioner DG Khan	F-6476	14	Approved list of vehicles not provided	0
85.	Commissioner DG Khan	F-6476	15	Physical Verification not conducted	0
86.	Commissioner DG Khan	F-6476	16	Internal audit not conducted	0
87.	Commissioner DG Khan	F-6476	17	Non Maintenance of Telephone Register	0
88.	Commissioner DG Khan	F-6476	18	Non Maintenance of Electricity and Sui Gas Registers	0
89.	Commissioner DG Khan	F-6476	19	Comments on internal controls of the entity	0
90.	Inspector General of Registration Punjab, Lahore	F-6350	1	Expenses exceeding budgetary allocations	194,711
91.	Inspector General of Registration Punjab, Lahore	F-6350	2	Blockage of Printing Stock receiving of printing Material from Printing Press-	24,16,700
92.	Inspector General of Registration Punjab, Lahore	F-6350	3	Doubtful payment of GST	10,635
93.	Inspector General of Registration Punjab, Lahore	F-6350	4	Non deduction of Social Security Benefit	5,934
94.	Inspector General of Registration Punjab, Lahore	F-6350	5	Non conducting Physical Verification of Stores and Stock	0
95.	Inspector General of Registration Punjab, Lahore	F-6350	6	Improper maintenance of Store & Stock Registers	0
96.	Inspector General of Registration Punjab, Lahore	F-6350	7	Non maintenance of fixed asset register.	0
97.	Inspector General of Registration Punjab, Lahore	F-6350	8	Non-Reconciliation of Expenditure statement with the District Accounts/Treasury office	36,193,397

98.	Inspector General of Registration Punjab, Lahore	F-6350	9	Variation between Department figure and A.G Punjab office figure.	602,706
99.	Inspector General of Registration Punjab, Lahore	F-6350	10	Non Verification of Qualification Certificates from Concerned Institution / Boards Of The officials/ Officers	
100.	Inspector General of Registration Punjab, Lahore	F-6350	11	Internal Audit Not Conducted	0
101.	Inspector General of Registration Punjab, Lahore	F-6350	12	Non Surrendering of Saving of	0
102.	Inspector General of Registration Punjab, Lahore	F-6350	13	schedule of payment not obtained	6,562
103.	Punjab Land Record Authority, Lahore	F-6357	3	Unauthorized payment before contract agreement	325,856
104.	Punjab Land Record Authority, Lahore	F-6357	12	Doubtful payment of 14,308 liters of POL used in Generators at Arazi Record Centers	1,174,719
105.	Punjab Land Record Authority, Lahore	F-6357	13	Non deduction of Punjab Sales Tax	649,133
106.	Punjab Land Record Authority, Lahore	F-6357	14	Inefficient use of Public Funds resulting lapse of budget	1,586,802,120
107.	Punjab Land Record Authority, Lahore	F-6357	15	Non Deduction of Income Tax	51,269
108.	Punjab Land Record Authority, Lahore	F-6357	16	Failure to frame and approve Rules and Regulations	0
109.	Punjab Land Record Authority, Lahore	F-6357	17	Non-compliance of succession clause of the Punjab Land Record Authority Act	0
110.	Punjab Land Record Authority, Lahore	F-6357	18	Unauthorized payment of salaries released to employees without submission of under taking on stamp paper about not having a Foreigner Spouse	1,125,000
111.	Punjab Land Record Authority, Lahore	F-6357	19	Defective maintenance of Cash Book	0
112.	Punjab Land Record Authority, Lahore	F-6357	20	Defective maintenance of Fixed Assets Register	0
113.	Punjab Land Record Authority, Lahore	F-6357	21	Non Verification of Qualification Certificates from Concerned Institution / Boards Of The officials/ Officers	0
114.	Punjab Land Record Authority, Lahore	F-6357	22	Internal Audit of Punjab Land Record Authority not conducted for the period 2016-17	0
115.	Punjab Land Record Authority, Lahore	F-6357	23	Physical verification of store/ stock not carried out for the period 2016-2017	0

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

*(Amount in Rupees)*

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	Nankana	22791		Loss of govt due to irregular payment of lambardari fee	11,243
2.	Cantt, Lahore	22302		Loss of govt due to irregular payment of lambardari fee	164,068
3.	Chishtian	23076		Loss due to non/short recovery of withholding tax from seller	3,640
4.	Model town Lahore	22308		Non-recovery of agricultural income tax	7,650
5.	Chichawatni	23238		Non-recovery of agricultural income tax	75
6.	Tehsildar Shalimar Town, Lahroe	F-6349	1/II	Non-Deposit of Fardaat Fee in to Government Exchequer	26,779
7.	Tehsildar Shalimar Town, Lahroe	F-6349	2/II	Non reconciliation of revenue figures with DAOs	
8.	Tehsildar Chichawatni	F-6492	5	Non reconciliation of revenue figure	0
9.	Tehsildar Chishtian	F-6466	6	Non reconciliation of revenue figure	0
10.	Tehsildar Fortabbas	F-6465	0	0	0
11.	Tehsildar Yazman	F-6433	1	Non reconciliation of revenue figure	0
12.	Tehsildar Nankana	F-6424	9/ II	Non-Reconciliation of Revenue Figure with the District Accounts	0
13.	Tehsildar City Lahore	F-6358	1	Non verification of revenue figure from treasury	0
14.	Tehsildar Muredke	F-6365	5	Non verification of revenue figure from treasury	0
15.	Tehsildaar Model Town Lahore	F-6365	6	Non-realization of 10% surcharge on delayed payment of abiana	4,247
16.	Tehsildaar Model Town Lahore	F-6365	7	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office 2015-17	

## **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.	ADLR, Sargodha	22668		Non Finalization mutation involving of Govt. Revenue	238,409
2.	ADLR, Saddar Gujranwala	F-6435	1	Non-reconciliation of revenue figure with the Treasury Officer	0
3.	ADLR, Daska	F-6457	1	Non-reconciliation of revenue figure with the Treasury Officer	0
4.	ADLR Bhawalnager	F-6444	0	0	0
5.	ADLR Chishtian	F-6463	0	0	0
6.	ADLR Lodhran	F-6414	3	Internal Audit not carried out	0
7.	ADLR Lodhran	F-6414	4	Non reconciliation of revenue figure	0
8.	ADLR R.y.Khan	F-6419	4	Internal Audit not carried out	0
9.	ADLR Yazman	F-6442		Non reconciliation of revenue figure	0
10.	ADLR Chunian	F-6491	4	Non reconciliation of revenue figure	0
11.	ADLR Renal Khurd	F-6402	1	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office	0
12.	ADLR Renal Khurd	F-6402	2	Irregular distribution of mutation share	0
13.	ADLR Renal Khurd	F-6402	3	Internal audit not conducted	0
14.	ADLR Burewala	F-6418	1	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office	0
15.	ADLR Burewala	F-6418	2	Internal audit not conducted	0
16.	ADLR Burewala	F-6418	3	Discrepancies in maintenance of record	0
17.	ADLR Saddar Multan	F-6473	1	Non-Reconciliation of Revenue Figures of mutation fee with the District Accounts office	0
18.	ADLR Saddar Multan	F-6473	2	Internal audit not conducted	0
19.	ADLR Faisalabad Saddar	F-6496	5/II	Short realization of Withholding Tax from Seller of Immoveable Property	24,750
20.	ADLR Faisalabad Saddar	F-6496	6/II	Non starting of computerized services/operations of 9 mouzas	0



21.	ADLR Faisalabad Saddar	F-6496	7/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
22.	ADLR Toba Tek Singh	F-6499	4/II	Non starting of computerized services/operations of 9 mouzas	0
23.	ADLR Toba Tek Singh	F-6499	5/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
24.	ADLR Sumandri	F-6498	4/II	Non starting of computerized services/operations of 9 mouzas	0
25.	ADLR Sumandri	F-6498	5/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
26.	ADLR Shorkot	F-6502	6/II	Non starting of computerized services/operations of 12 mouzas	0
27.	ADLR Shorkot	F-6502	7/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
28.	ADLR Rawalpindi	F-6446	4	Non-Reconciliation of Revenue Figure With The Treasury Office	0
29.	ADLR Fateh Jhang	F-6455	7	Non-Reconciliation of Revenue Figure With The Treasury Office	0
30.	ADLR Gujjar Khan	F-6467		Non-Reconciliation of Revenue Figures with The Treasury Office	0
31.	ADLR Chakwal	F-6468	6	Non-Reconciliation of Revenue Figure With The Treasury Office	0
32.	ADLR Hafizabad	F-6507	5	Non production of revenue figures and non reconciliation of figure	0
33.	ADLR, Sargodha	F-6428	5	Discrepancies in Maintenance of record	0
34.	ADLR, Sargodha	F-6428	6	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
35.	ADLR, Bhalwal, Sargodha	F-6451	4	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office July 2016 to June 2018 regarding mutation fee	0
36.	ADLR, Bhalwal, Sargodha	F-6451	5	Irregular distribution of mutation share	0
37.	ADLR, Bhalwal, Sargodha	F-6451	6	Internal audit not conducted	0
38.	ADLR, Bhakkar		6	Blockade of govt revenue due to non finalization of mutation	0
39.	ADLR, Bhakkar		7	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office	0
40.	ADLR, Bhakkar		8	Internal audit not conducted	0
41.	ADLR, Bhakkar		9	Discrepancies in Maintenance of record	0

42.	ADLR, Mianwali	F-6452	4	Blockade of Govt Revenue Due To Non Finalization Of Mutation	0
43.	ADLR, Mianwali	F-6452	5	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office	0
44.	ADLR, Mianwali	F-6452	6	Internal audit not conducted	0
45.	ADLR, Mianwali	F-6452	7	Discrepancies in Maintenance of record	0
46.	ADLR, Layyah	F-6454	6	Blockade of Govt Revenue due to non finalization of mutation Rs.	0
47.	ADLR, Layyah	F-6454	7	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
48.	ADLR, Layyah	F-6454	8	Internal audit not conducted	0
49.	ADLR, Layyah	F-6454	9	Discrepancies in Maintenance of record	0
50.	ADLR, DG Khan	F-6475	7	Blockade of Govt Revenue due to non finalization of mutation Rs.	0
51.	ADLR, DG Khan	F-6475	8	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
52.	ADLR, DG Khan	F-6475	9	Internal audit not conducted	0
53.	ADLR, DG Khan	F-6475	10	Discrepancies in Maintenance of record	0
54.	ADLR, Rajanpur		5	Blockade of govt revenue due to non finalization of mutations	0
55.	ADLR, Rajanpur		6	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury office	0
56.	ADLR, Rajanpur		7	Internal audit not conducted	0
57.	ADLR, Rajanpur		8	Discrepancies in Maintenance of record	0
58.	ADLR Muredke	F-6360	1	Non reconciliation of Revenue Figures	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.	ADC Refund Lahore	22319		loss of govt revnue due to entertainment of time based claims of refund of stamp duty	159,915
2.	Saddar Multan	23226		Non- realization of withholding tax on purchase	4,281
3.	(Rural) Rawalpindi	22780		Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land	4,323
4.	Cantt Rawalpindi	22733		Loss due to non/short recovery of withholding tax from seller on transfer of immovable properties	7,580
5.	Chobara	23175		Non/short recovery of capital value tax	6,010
6.	Sub Registrar Ravi Town, Lahore	F-6397	1	Non-realization of registration fee on sale of immovable property	9,000
7.	Sub-Registrar Lodhran	F-6413	5	Short-realization of stamp duty in decree case	5,736
8.	Sub-Registrar Lodhran	F-6413	6	Non reconciliation of revenue figure	0
9.	Sub-Registrar Sadiqabad	F-6409	5	Non reconciliation of revenue figure	0
10.	Sub-Registrar Yazman	F-6427	1	Non reconciliation of revenue figure	0
11.	Sub-Registrar Aziz Bhatti Town	F-6493	1	Non reconciliation of revenue figure	0
12.	Sub-Registrar Nishter Town Lahore	F-6494	1	Non reconciliation of revenue figure	0
13.	Sub Registrar Kasur		1	Discrepancies in maintenance of record	0
14.	Sub Registrar Kasur		2	Non reconciliation of revenue figure	0
15.	Sub Registrar City Multan	F-6488	1	Non-Reconciliation of Revenue Figure with the District Accounts office	0
16.	Sub Registrar City Multan	F-6488	2	Non obtaining NOC from Excise and Taxation Department	0
17.	Sub Registrar City Multan	F-6488	3	Internal audit not conducted	0

18.	Sub Registrar City Multan	F-6488	4	improper maintenance of record of registered Deeds	0
19.	Sub Registrar Saddar Multan	F-6487	1	Short Realization of Stamp Duty on Redemption Deeds	14,800
20.	Sub Registrar Saddar Multan	F-6487	2	Non-Reconciliation of Revenue Figure with the District Accounts office	0
21.	Sub Registrar Saddar Multan	F-6487	3	Non obtaining NOC from Excise and Taxation Department	0
22.	Sub Registrar Saddar Multan	F-6487	4	Internal audit not conducted	0
23.	Sub Registrar Saddar Multan	F-6487	5	improper maintenance of record of registered Deeds	0
24.	Sub Registrar Shalimar Town Lahore	F-6485	Nil	Nil	nil
25.	Sub-Registrar Allam Iqbal Town Lahore	F-6398	1	Non-Reconciliation of Revenue Figures with the Treasury office	0
26.	Sub-Registrar Allam Iqbal Town Lahore	F-6398	2	Internal audit not conducted	0
27.	Sub Registrar Renal Khurd	F-6393	1	Short Realization of Capital Value Tax on Transfer of Urban Immoveable Land	2,660
28.	Sub Registrar Renal Khurd	F-6393	2	Non-Reconciliation of Revenue Figures with the Treasury office	0
29.	Sub Registrar Renal Khurd	F-6393	3	Internal audit not conducted	0
30.	Sub Registrar Renal Khurd	F-6393	4	Non-Recovery of property tax due to non obtaining of NOC from Excise and Taxation Officer, Okara	0
31.	Sub Registrar Khanwal	F-6440	Nil	Nil	nil
32.	Sub Registrar Gulberg Town	F-6392	7/II	Internal Audit report was not produced	0
33.	Sub Registrar Gulberg Town	F-6392	8/ II	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
34.	Sub Registrar Sheikhpura	F-6411	5/II	Non Realization/Deposit of TMA fees on transfer of immovable property	118,730
35.	Sub Registrar Sheikhpura	F-6411	6/II	Non Reconciliation of Revenue figure with the District Accounts office/Treasury office	0
36.	Sub Registrar Safdarabad	F-6412	5/II	Internal Audit Report for the FY 2017-18 was not produced	0
37.	Sub Registrar Safdarabad	F-6412	6/II	Non Reconciliation of Revenue figure with the District Accounts office/Treasury office	0

38.	Sub Registrar Sangla Hills	F-6423	5/II	Non Reconciliation of Revenue figure with the District Accounts office/Treasury office	0
39.	Sub Registrar Jaranwala	F-6463	4/II	Non realization/Deposit of TMA fees on transfer of immovable property	37,211
40.	Sub Registrar Jaranwala	F-6463	5/II	Non Reconciliation of Revenue figure with the District Accounts office/Treasury office	0
41.	Sub Registrar Faisal Abad Urban I & II	F-6497	9/II	Internal Audit report for FY 2017-18 not produced	0
42.	Sub Registrar Faisal Abad Urban I & II	F-6497	10/II	Non Reconciliation of Revenue figure with the District Accounts office/Treasury office	0
43.	Sub Registrar Toba Tek Singh	F-6500		0	
44.	Sub Registrar Jhang	F-6501	4/II	Non-preparation & Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
45.	Sub Registrar Cantt. Rawalpindi	F-6401	7	Loss of Govt. revenue due to use of expired (out dated) stamp papers	201000
46.	Sub Registrar Cantt. Rawalpindi	F-6401	8	Non-Reconciliation of Revenue Figure With The Treasury Office	0
47.	Sub Registrar (Rural) Saddar Rawalpindi	F-6421	1	Non-Reconciliation of Revenue Figures with The Treasury Office	0
48.	Sub Registrar Data Ganj Baksh Town, Lahore	F-6512	1	Non/short realization of withholding tax (236-C) on the sale of immoveable property	8,750
49.	Sub Registrar Data Ganj Baksh Town, Lahore	F-6512	2	Non-Reconciliation of Revenue Figure With The Treasury Office	0
50.	Sub Registrar, Sargodha	F-6425	6	Internal audit not conducted	0
51.	Sub Registrar, Sargodha	F-6425	7	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
52.	Sub Registrar, Sargodha	F-6425	8	Registration and attestation of documents without mentioning the value of structure/malba	0
53.	Sub Registrar, Sargodha	F-6425	9	Non imposition of fine on conveyance writer having no license/ enrolment	0
54.	Sub Registrar Sahiwal, Sargodha	F-6429	6	Short-realization of Registration Fee – Rs. 14500	14,500
55.	Sub Registrar Sahiwal, Sargodha	F-6429	7	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0

56.	Sub Registrar Silanwali, Sargodha	F-6395	5	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
57.	Sub Registrar, Khushab	F-6429	5	Internal audit not conducted	0
58.	Sub Registrar, Khushab	F-6429	6	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
59.	Sub Registrar, Khushab	F-6429	7	Registration and attestation of documents without mentioning the value of structure/malba	0
60.	Sub Registrar, Khushab	F-6429	8	Non imposition of fine on conveyance writer having no license/ enrolment	0
61.	Sub Registrar, Isakhel	F-6453	4	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
62.	Sub Registrar, Mianwali	F-6474	7	Internal audit not conducted	0
63.	Sub Registrar, Mianwali	F-6474	8	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
64.	Sub Registrar, Mianwali	F-6474	9	Registration and attestation of documents without mentioning the value of structure/malba	0
65.	Sub Registrar, Mianwali	F-6474	10	Non imposition of fine on conveyance writer having no license/ enrolment	0
66.	Sub Registrar Layyah	F-6481	7	Internal audit not conducted	0
67.	Sub Registrar Layyah	F-6481	8	Non imposition of fine on conveyance writer having no license/ enrolment	0
68.	Sub Registrar Layyah	F-6481	9	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
69.	Sub Registrar Chobara Layyah	F-6482	7	Internal audit not conducted	0
70.	Sub Registrar Chobara Layyah	F-6482	8	Non imposition of fine on conveyance writer having no license/ enrolment	0
71.	Sub Registrar Chobara Layyah	F-6482	9	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0
72.	Sub Registrar Rajanpur		9	Internal audit not conducted	0
73.	Sub Registrar Rajanpur		10	Non-Reconciliation of Revenue Figure with the District Accounts/Treasury Office	0

74.	Sub Registrar Rajanpur		11	Registration and attestation of documents without mentioning the value of structure/malba	0
75.	Sub Registrar Rajanpur		12	Non imposition of fine on conveyance writer having no license/ enrolment	0
76.	Sub Registrar Muredke	F-6366	5	Non reconciliation of Revenue Figures	0
77.	Sub Registrar Wahga Town, Lahore	F-6361	6	Non reconciliation of revenue figures with the Treasury office Lahore.	0
78.	Sub Registrar Wahga Town, Lahore	F-6361	7	Non recovery of property tax of million of rupee due to non obtaining NOC from Excise and Taxation Department	0
79.	Sub Registrar Wahga Town, Lahore	F-6361	8	Internal Audit Not Conducted	0
80.	Sub Registrar Wahga Town, Lahore	F-6361	9	Improper maintainance of record regarding collection of Advance Tax 236-c from seller on sale & Transfer of immovable property	0
81.	Sub Registrar Wahga Town, Lahore	F-6361	10	Non production of auditable record	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	F-6504	1	Non recovery of professional tax from the supplier/ contractors	2,000
2.	Cane Commissioner Punjab, Lahore	F-6504	2	Irregular payment on account of the POL due to incomplete Log Books of official vehicles	0
3.	Cane Commissioner Punjab, Lahore	F-6504	3	Loss due to non auction of unserviceable store	11,500
4.	Cane Commissioner Punjab, Lahore	F-6504	4	Non disposal of old Newspaper	600
5.	Cane Commissioner Punjab, Lahore	F-6504	5	Non maintenance of record of pay & allowances	0
6.	Cane Commissioner Punjab, Lahore	F-6504	6	Non production of reasonability certificate	0

7.	Cane Commissioner Punjab, Lahore	F-6504	7	Non-reconciliation of revenue figure with the Treasury Officer/AG Punjab	0
8.	Cane Commissioner Punjab, Lahore	F-6504	8	Non maintenance of record of schedule of payment	0

## **TRANSPORT DEPARTMENT**

*(Amount in Rupees)*

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	DRTA, DG Khan	23176		Non production of auditable record	0
2.	DRTA, Lahore	22312		Non realization of license fee due to non issuance of sanction of license	50,000
3.	Transport Planning Unit	F-6356	8	Irregular payment of salaries due to non-verification of police antecedence of all employee working in TPU Lahore	18,495,702
4.	Transport Planning Unit	F-6356	9	Defective maintenance of Log Books	2,389,352
5.	Transport Planning Unit	F-6356	10	Non appointment of Director at TPU since 01-05-2017	0
6.	Transport Planning Unit	F-6356	11	Non obtaining to registration certificate of PEC from the engineers appointed on market bases salary	0
7.	Transport Planning Unit	F-6356	12	Undue acceptance of GST date less invoices of suppliers and non – confirmation of GST Deposits	76,156
8.	Transport Planning Unit	F-6356	13	Non auction of unserviceable stock	0
9.	Transport Planning Unit	F-6356	14	Non maintenance of fixed asset register	0
10.	Transport Planning Unit	F-6356	15	Physical verification of store/stock not conducted since 2011-17	0
11.	Transport Planning Unit	F-6356	16	Irregular payment of arrears of utility bills	77,960
12.	DRTA Bahawalnager	F-6445	0	0	0



13.	DRTA Kasur		1	Non reconciliation of revenue figure	
14.	DRTA Bahwalpur		1	Non reconciliation of revenue figure	
15.	DRTA Khanewal	F-6439		Nil	0
16.	DRTA Multn	F-6486		Nil	0
17.	DRTA Sheikhpura	F-6410	3/II	Non Reconciliation/Verification of govt.Deposits	100,000
18.	DRTA Sheikhpura	F-6410	4/II	Non collection of License fees of bus body building workshop and its renewal	20,000
19.	DRTA, Faisalabad	F-6462	3 /II	Non collection of License fees for carrying out the business of goods forwarding agencies	0
20.	DRTA, Faisalabad		4/II	Non collection of License fees of bus body building workshop	0
21.	DRTA, Jhang	F-6503	3/II	Non collection of License fees of bus body building workshop	130000
22.	DRTA, Jhang	F-6503	4/II	Non collection of License fees for carrying out the business of goods forwarding agencies	235000
23.	Secretary PTA, Lahore	F-6387	8	Non deduction of GST & Income Tax, Rs.6,501 of GST and Income Tax Rs.1,748 not recovered	8,249
24.	Secretary PTA, Lahore	F-6387	9	Irregular expenditure on account of Stationary	2,33,374
25.	Secretary PTA, Lahore	F-6387	10	Defective Maintenance of Cash Book	0
26.	Secretary PTA, Lahore	F-6387	11	Non Maintenance of Fixed Assets Register	0
27.	Secretary PTA, Lahore	F-6387	12	Improper Maintenance of Service Books /Personal Files	0
28.	Secretary PTA, Lahore	F-6387	13	Non obtaining of Schedule of Payments.	0
29.	Secretary PTA, Lahore	F-6387	14	Non disposal of condemned / Unserviceable items	0
30.	Secretary PTA, Lahore	F-6387	15	Non-reconciliation of monthly receipt regarding challans of vehicles for the period 2017-18	0
31.	Secretary DRTA, Lahore	F-6388	1	Non obtaining of Schedule of Payments	0
32.	Secretary DRTA, Lahore	F-6388	2	Defective Maintenance of Cash Book	0
33.	DRTA Attock	F-6447	1	Non-Reconciliation of Revenue Figures with The Treasury Office	0
34.	DRTA Gujrat	F-6469	1	Non-Reconciliation of Revenue Figures with The Treasury Office	0
35.	Secretary Transport (Exp)	F-6386	10	Non Utilization of Funds - Rs. 599,334/-	5,142,200

36.	Secretary Transport (Exp)	F-6386	11	Defective Maintenance of Cash Book	0
37.	Secretary Transport (Exp)	F-6386	12	Non maintenance of fixed assets register	0
38.	Secretary Transport (Exp)	F-6386	13	Physical Verification not conducted for the purchase of 2017-18	0
39.	Secretary Transport (Exp)	F-6386	14	Non Maintenance of Telephone Register	0
40.	DRTA Khushab	F-6450			0
41.	DRTA DG Khan	F-6483			0

## IRREGATION DEPARTMENT

*(Amount in Rupees)*

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1.	DCO, Bahawalpur	22727		Non-realization of professional tax from contractors	3,000
2.	DCO, Bahawalpur	22728		Non-realization of stamp duty from contractors	1,500
3.	DCO, Multan	23216		Non recovery of Govt revenue from leasee/illegal cultivator	1,438,842
4.	DCO Chak Bandi Lahore	F-6364	4/II	Non conducting of Physical verification	0
5.	DCO Chak Bandi Lahore	F-6364	5/II	Non production of proof of deposit challan for the period of 2014-17	1,780,503
6.	DCO Chak Bandi Lahore	F-6364	6/II	Undue financial benefit to the Govt contractor due to charging of very minor amount for sale of tender loss to government	0
7.	DCO Chak Bandi Lahore	F-6364	7/II	Non deduction advance income tax on auction of T&P	1,032
8.	DCO, Ahmad pur East	F-6420	0	0	0
9.	DCO, Bahawalpur		0	0	0
10.	DCO, Okara	F-6403	1	Non-realization of professional tax from contractors	15,500
11.	DCO, Okara	F-6403	2	Non-realization of stamp duty from contractors	9,000
12.	DCO, Okara	F-6403	3	Internal audit not conducted	0

13.	DCO, Okara	F-6403	4	Late deposit of revenue in to government treasury	0
14.	DCO Khanewal	F-6438	1	Non-realization of professional tax from contractors	32,500
15.	DCO Multan	F-6484	1	Non-realization of professional tax from contractors	74,500
16.	DCO Multan	F-6484	2	Non-realization of stamp duty from contractors	16,200

## **PUNJAB REVENUE AUTHORITY**

*(Amount in Rupees)*

S. #	Name of formation	File No./ PDP No.	Para No./ Part No.	Subject	Amount involved
1	Punjab Revenue Authority	F-6477	1	Difference of Revenue Figures Given by PRAL and Treasury	748,132,454
2		F-6477	2	Irregular payment of sales tax with out verification of sales tax invoices	810,386
3		F-6477	3	Irregular/Doubtful purchase of tyres	27,512
4		F-6477	4	Uncertified Report from Listed Companies	0
5		F-6477	5	No Mechanism for Checking the Assessment of Tax	0
6		F-6477	6	Non conducting of internal audit for the period 2017-18	0
7		F-6477	7	Defective maintenance of Service Books	0
8		F-6477	8	Annual physical verification of store and stock not carried out	0
9		F-6477	9	Non-reconciliation of revenue figure with the Treasury Officer/AG Punjab	0

## ANNEXURES (2 to 48)

[Annex-2]

### 1.4.1 Non/short realization of arrears of property tax- Rs. 134.118 million

(Amount in Rupees)

S.No.	ETO	PDP No.	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Kasur	22423	273	1,129,532	261,173	868,359
2.	Zone VII Lahore	22436	141	12,987,478	6,573,019	6,414,459
3.	Zone I Lahore	22458	168	5,806,431	2,111,752	3,694,679
4.	Zone II Lahore	22472	184	4,260,695	3,160,920	1,099,775
5.	Zone III Lahore	22483	244	35,581,475	4,416,428	31,165,047
6.	Zone III Lahore	22495	31	176,596	0	176,596
7.	Zone VI Lahore	22498	141	8,254,435	3,894,452	4,359,983
8.	Zone VIII lahore	22507	207	3,512,089	2,546,557	965,532
9.	Zone IX Lahore	22514	101	8,153,064	1,625,165	6,527,899
10.	Zone X Lahore	22522	133	4,679,026	1,505,331	3,173,695
11.	Zone X Lahore	22525	10	600,777	250,657	350,120
12.	Zone XI Lahore	22537	174	4,841,919	1,215,312	3,626,607
13.	Zone XIII Lahore	22567	266	5,486,936	1,196,307	4,290,629
14.	Zone XIV Lahore	22586	112	6,111,161	3,354,577	2,756,584
15.	Zone XV Lahore	22609	174	9,217,289	5,508,576	3,708,713
16.	Zone XV Lahore	22616	18	48,077	0	48,077
17.	Bahawalpur	22637	199	1,591,126	142,544	1,448,582
18.	Sheikhupura	22669	218	2,662,489	1,801,748	860,741
19.	Sargodha	22691	292	2,693,496	580,194	2,113,302
20.	Zone - I Gujranwala	22711	247	8,012,514	5,180,427	2,832,087
21.	Rawalpindi	22812	31	1,485,453	803,061	682,392
22.	Okara	22825	583	3,576,992	819,172	2,757,820

23.	Sahiwal	22828	126	982,486	481,540	500,946
24.	Zone - II Gujranwala	22838	136	3,466,434	2,087,889	1,378,545
25.	Nankana	22865	104	734,717	411,625	323,092
26.	Property Tax (I & II) Rawalpindi	22875	268	18,256,371	6,603,615	11,652,756
27.	Zone - III Gujranwala	22898	109	3,088,455	1,482,096	1,606,359
28.	Vehari	22909	293	928,256	0	928,256
29.	Khanewal	22935	342	2,154,876	668,293	1,486,583
30.	Chakwal	23006	95	1,411,280	0	1,411,280
31.	Faisalabad –II	23045	355	9,715,051	1,822,231	7,892,820
32.	Faisalabad –I	23054	413	5,371,379	824,720	4,546,659
33.	Zone-II, Multan	23090	458	5,446,826	653,790	4,793,036
34.	Zone-I, Multan	23100	243	4,793,976	1,303,832	3,490,144
35.	Rajanpur	23156	155	1,904,009	283,447	1,620,562
36.	Zone IV Lahore	23181	171	6,370,122	2,401,714	3,968,408
37.	Zone IV Lahore	23191	5	47,600	5,379	42,221
38.	M.B Din	23253	102	1,027,870	623,343	404,527
39.	Hafizabad	23336	61	1,156,401	714,440	441,961
40.	Narowal	23352	100	910,200	283,039	627,161
41.	Sialkot	23362	221	4,461,376	1,380,656	3,080,720
<b>Total</b>			<b>7704</b>	<b>203,096,735</b>	<b>68,979,021</b>	<b>134,117,714</b>

**[Annex-3]**

**1.4.2 Non -realization of luxury house tax – Rs. 70.292 million**

*(Amount in Rupees)*

Sr. No	ETO	PDP No.	No. of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone VII Lahore	22435	18	16,944,445	6,644,445	10,300,000
2.	Zone VI Lahore	22501	6	2,150,000	1,250,000	900,000
3.	Zone XIII Lahore	22566	13	7,700,000	2,375,000	5,325,000
4.	Zone XIV Lahore	22587	18	9,000,000	4,450,000	4,550,000

5.	Zone XV Lahore	22608	24	25,080,000	22,103,062	2,976,938
6.	Sargodha	22693	1	600,000	0	600,000
7.	Property Tax (I & II) Rawalpindi	22876	22	7,800,000	0	7,800,000
8.	Zone - III Gujranwala	22897	17	7,121,096	839,867	6,281,229
9.	Khanewal	22938	2	1,245,000	0	1,245,000
10.	Faisalabad –II	23046	55	26,714,000	3,301,490	23,412,510
11.	Zone-II, Multan	23089	17	7,607,500	1,650,000	5,957,500
12.	Zone IV Lahore	23182	4	1,744,000	800,000	944,000
<b>Total</b>			<b>197</b>	<b>113,706,041</b>	<b>43,413,864</b>	<b>70,292,177</b>

[Annex-4]

**1.4.5 Non-recovery of property tax from state owned organizations-Rs. 91.867 million**

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Kasur	22428	6	210,520	0	210,520
2.	Zone VII Lahore	22439	2	573,792	0	573,792
3.	Zone I Lahore	22461	2	565,813	0	565,813
4.	Zone II Lahore	22475	4	421,550	17,616	403,934
5.	Zone III Lahore	22487	6	4,469,523	0	4,469,523
6.	Zone VI Lahore	22500	3	2,421,209	0	2,421,209
7.	Zone IX Lahore	22517	2	2,624,244	0	2,624,244
8.	Zone X Lahore	22523	3	145,890	19,367	126,523
9.	Zone XI Lahore	22544	1	49,648	0	49,648
10.	Zone XIII Lahore	22571	26	983,440	0	983,440
11.	Zone XIV Lahore	22588	5	1,374,673	0	1,374,673
12.	Zone XV Lahore	22619	3	214,443	0	214,443
13.	Bahawalpur	22647	4	120,463	0	120,463
14.	Sheikhupura	22675	4	48,514	0	48,514

15.	Sargodha	22698	10	1,440,576	0	1,440,576
16.	Zone-I Gujranwala	22713	19	2,528,094	0	2,528,094
17.	Rawalpindi	22814	4	380,408	0	380,408
18.	Sahiwal	22836	2	466,870	0	466,870
19.	Zone-II Gujranwala	22837	10	10,570,749	0	10,570,749
20.	Okara	22852	8	1,376,534	0	1,376,534
21.	Nankana	22870	6	87,379	0	87,379
22.	Property Tax (I & II) Rawalpindi	22877	5	2,680,915	0	2,680,915
23.	Zone-III Gujranwala	22901	7	612,488	0	612,488
24.	Vehari	22917	6	128,050	0	128,050
25.	Khanewal	22939	2	343,438	0	343,438
26.	Chakwal	23007	4	859,303	76,787	782,516
27.	Faisalabad –II	23049	14	37,504,796	0	37,504,796
28.	Faisalabad –I	23056	19	1,275,862	0	1,275,862
29.	Zone-II, Multan	23097	8	228,759	0	228,759
30.	Zone-I, Multan	23109	8	1,482,086	0	1,482,086
31.	Rajanpur	23161	1	110,145	0	110,145
32.	Zone IV Lahore	23180	14	14,159,085	0	14,159,085
33.	M.B Din	23255	2	217,356	0	217,356
34.	Hafizabad	23338	3	625,443	0	625,443
35.	Narowal	23354	4	118,285	0	118,285
36.	Sialkot	23364	23	559,953	0	559,953
<b>Total</b>			<b>250</b>	<b>91,980,296</b>	<b>113,770</b>	<b>91,866,526</b>

[Annex-5]

**1.4.6 Non-realization of property tax due to inadmissible exemptions- Rs.60.322 million**

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone VII Lahore	22440	6	726,820	170,196	556,624
2.	Zone I Lahore	22463	11	387,258	76,574	310,684
3.	Zone II Lahore	22473	17	1,098,094	237,672	860,422
4.	Zone III Lahore	22485	16	13,929,425	271,894	13,657,531
5.	Zone VIII Lahore	22511	3	624,975	111,583	513,392
6.	Zone IX Lahore	22518	3	570,844	0	570,844
7.	Zone X Lahore	22529	4	383,518	0	383,518
8.	Zone XI Lahore	22541	2	3,416,749	0	3,416,749
9.	Zone XIII Lahore	22576	3	397,225	0	397,225
10.	Zone XIV Lahore	22594	2	107,576	72,233	35,343
11.	Zone XV Lahore	22618	2	3,362,145	0	3,362,145
12.	Sheikhupura	22676	6	339,037	5,097	333,940
13.	Zone - I Gujranwala	22714	7	1,366,429	143,087	1,223,342
14.	Zone - II Gujranwala	22845	1	87,236	0	87,236
15.	Nankana	22871	2	255,972	0	255,972
16.	Property Tax (I & II) Rawalpindi	22883	2	2,947,338	0	2,947,338
17.	Faisalabad -II	23050	8	16,226,897	0	16,226,897
18.	Faisalabad -I	23057	7	5,923,240	0	5,923,240
19.	Zone-II, Multan	23096	3	555,402	0	555,402
20.	Zone-I, Multan	23108	4	316,075	0	316,075
21.	Zone IV lahore	23179	10	31,706,157	23,399,199	8,306,958
22.	Zone IV lahore	23183	11	604,084	522,788	81,296
<b>Total</b>			<b>130</b>	<b>85,332,496</b>	<b>25,010,323</b>	<b>60,322,173</b>



[Annex-6]

**1.4.7 Non-realization of income tax on commercial vehicles -  
Rs. 15.154 million**

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	(MRA) Tie Up Lahore	22321	850	34,356,754	27,146,676	7,210,078
2.	Kasur	22431	15	63,975	24,775	39,200
3.	Bahawalpur	22645	31	196,650	87,250	109,400
4.	Sheikhupura	22674	24	137,020	65,420	71,600
5.	Sargodha	22700	255	1,026,420	66,925	959,496
6.	MRA Gujranwala	22777	97	1,723,548	1,542,712	180,836
7.	Sahiwal	22833	58	200,575	70,875	129,700
8.	Nankana	22869	21	149,650	15,500	134,150
9.	Vehari	22912	76	513,860	247,440	266,420
10.	Khanewal	22941	87	478,500	54,900	423,600
11.	MRA Faisalabad	23066	474	3,482,565	2,449,565	1,033,000
12.	MRA Multan	23118	160	5,737,900	1,669,363	4,068,537
13.	Rajanpur	23158	15	151,564	0	151,564
14.	M.B Din	23265	32	177,031	41,356	135,675
15.	Hafizabad	23346	45	211,125	30,875	180,250
16.	Narowal	23359	14	70,000	10,000	60,000
<b>Total</b>			<b>2254</b>	<b>48,677,137</b>	<b>33,523,632</b>	<b>15,153,506</b>

[Annex-7]

**1.4.8 Non-realization of property tax despite expiry of stay orders-  
Rs. 64.362 million**

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Kasur	22432	1	18,468	0	18,468
2.	Zone VII Lahore	22438	3	2,013,111	0	2,013,111
3.	Zone VIII lahore	22508	3	1,275,236	0	1,275,236
4.	Zone IX lahore	22515	3	1,062,786	0	1,062,786
5.	Zone XI Lahore	22542	3	222,047	138,230	83,817
6.	Zone XIII Lahore	22575	9	297,509	0	297,509
7.	Zone XIV Lahore	22589	4	396,050	0	396,050
8.	Zone XV Lahore	22615	5	6,781,761	624,475	6,157,286
9.	Bahawalpur	22648	5	118,797	0	118,797
10.	Faisalabad -II	23047	2	51,552,551	0	51,552,551
11.	Faisalabad -I	23055	1	1,386,325	0	1,386,325
<b>Total</b>			<b>39</b>	<b>65,124,641</b>	<b>762,705</b>	<b>64,361,936</b>

[Annex-8]

**1.4.9 Non-realization of token tax (MVT) from motor vehicle owners-Rs. 5.698 million**

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	(MRA) Non Tie Up Lahore	22324	418	11,361,500	11,336,500	25,000
2.	Kasur	22430	39	175,870	91,570	84,300
3.	Bahawalpur	22644	53	233,120	106,200	126,920
4.	Sheikhupura	22673	24	128,650	48,850	79,800

5.	Sargodha	22699	276	1,253,100	278,480	974,620
6.	MRA Gujranwala	22778	188	1,118,010	984,455	133,555
7.	(MRA) Rawalpindi	22783	198	1,241,890	750,450	491,440
8.	Sahiwal	22832	108	316,225	203,225	113,000
9.	Okara	22850	67	686,880	487,580	199,300
10.	Nankana	22868	34	122,300	11,800	110,500
11.	Vehari	22911	112	372,725	153,935	218,790
12.	Khanewal	22940	197	1,072,850	72,550	1,000,300
13.	Chakwal	23014	45	263,250	184,450	78,800
14.	MRA Faisalabad	23067	1265	3,232,780	2,671,570	561,210
15.	MRA Multan	23117	160	859,780	188,580	671,200
16.	Rajanpur	23157	176	466,280	0	466,280
17.	M.B Din	23266	77	203,565	54,350	149,215
18.	Hafizabad	23347	56	177,640	39,050	138,590
19.	Narowal	23360	31	155,190	80,460	74,730
<b>Total</b>			<b>3524</b>	<b>23,441,605</b>	<b>17,744,055</b>	<b>5,697,550</b>

**[Annex-9]**

***1.4.10 Loss of revenue due to non-realization of professional tax-  
Rs. 5.012 million***

*(Amount in Rupees)*

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Kasur	22427	60	271,800	126,000	145,800
2.	Bahawalpur	22641	78	442,300	386,000	56,300
3.	Sargodha	22697	89	342,000	240,500	101,500
4.	Sargodha	22701	255	51,000	12,200	38,800
5.	MRA Gujranwala	22779	97	29,800	10,400	19,400
6.	Rawalpindi	22824	85	1,363,000	1,013,000	350,000
7.	Okara	22849	56	294,000	40,000	254,000

8.	Nankana	22866	37	407,000	246,000	161,000
9.	Nankana	22867	10	368,000	0	368,000
10.	Vehari	22910	126	206,000	90,000	116,000
11.	Vehari	22914	76	22,800	5,800	17,000
12.	Khanewal	22936	127	305,000	200,000	105,000
13.	Khanewal	22942	87	50,800	6,800	44,000
14.	Chakwal	23008	59	334,000	241,000	93,000
15.	Faisalabad –II	23048	250	2,086,000	1,781,000	305,000
16.	MRA Faisalabad	23068	332	66,400	37,400	29,000
17.	MRA Multan	23119	160	41,400	6,600	34,800
18.	Rajanpur	23159	44	282,000	194,000	88,000
19.	Professional Tax Lahore	23192	357	9,236,000	7,162,000	2,074,000
20.	Professional Tax Lahore	23193	44	1,271,000	955,000	316,000
21.	M.B Din	23256	50	200,000	156,000	44,000
22.	Hafizabad	23339	75	200,100	95,000	105,100
23.	Narowal	23361	60	51,200	30,600	20,600
24.	Sialkot	23372	129	347,800	222,600	125,200
<b>Total</b>			<b>2743</b>	<b>18,269,400</b>	<b>13,257,900</b>	<b>5,011,500</b>

**[Annex-10]**

***1.4.11 Non-realization of property tax due to non enforcement of orders passed under section 9-(C) – Rs. 12.959 million***

*(Amount in Rupees)*

<b>Sr. No</b>	<b>ETO</b>	<b>PDP No</b>	<b>No of Cases</b>	<b>Amount Pointed Out</b>	<b>Amount Verified</b>	<b>Balance</b>
1.	Kasur	22424	82	303,503	16,918	286,585
2.	Zone VII Lahore	22437	26	1,240,763	682,367	558,396
3.	Zone I Lahore	22466	2	137,290	0	137,290
4.	Zone II Lahore	22480	3	105,935	35,545	70,390
5.	Zone III Lahore	22496	2	75,072	0	75,072
6.	Zone VI Lahore	22499	31	653,922	443,570	210,352

7.	Zone VIII Lahore	22509	41	483,741	211,798	271,943
8.	Zone IX Lahore	22516	10	303,678	16,342	287,336
9.	Zone X Lahore	22524	8	239,906	99,502	140,404
10.	Zone XI Lahore	22538	43	429,597	169,292	260,305
11.	Zone XIII Lahore	22568	56	1,217,282	60,425	1,156,857
12.	Zone XIV Lahore	22591	4	493,685	92,608	401,077
13.	Zone XV Lahore	22610	65	1,782,834	1,158,729	624,105
14.	Bahawalpur	22639	96	1,221,101	316,927	904,174
15.	Sargodha	22694	50	206,504	24,675	181,829
16.	Zone - I Gujranwala	22720	11	206,513	82,756	123,757
17.	Okara	22826	92	512,392	70,792	441,600
18.	Sahiwal	22834	9	47,883	10,023	37,860
19.	Zone - II Gujranwala	22844	3	93,885	13,900	79,985
20.	Nankana	22873	10	164,418	0	164,418
21.	Property Tax (I & II) Rawalpindi	22879	27	1,583,181	0	1,583,181
22.	Property Tax (I&II) Rawalpindi	22880	30	2,495,475	304,082	2,191,393
23.	Zone - III Gujranwala	22903	13	228,947	185,122	43,825
24.	Vehari	22913	37	128,188	0	128,188
25.	Khanewal	22937	71	552,402	158,788	393,614
26.	Chakwal	23010	11	469,038	0	469,038
27.	Faisalabad –II	23053	8	82,060	0	82,060
28.	Zone-II, Multan	23091	38	307,712	39,072	268,640
29.	Zone-I, Multan	23101	39	1,051,010	602,154	448,856
30.	Rajanpur	23160	10	205,230	21,616	183,614
31.	Zone IV Lahore	23185	4	455,242	13,990	441,252
32.	M.B Din	23258	5	326,929	46,000	280,929
33.	Hafizabad	23340	2	31,313	0	31,313
<b>Total</b>			<b>939</b>	<b>17,836,631</b>	<b>4,876,993</b>	<b>12,959,638</b>

[Annex-11]

**1.4.13(a) Irregular exemptions granted to widows for property tax-  
Rs. 2.761 million**

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone XI Lahore	22540	48	617,133	457,175	159,958
2.	Zone XIII Lahore	22573	35	335,932	142,332	193,600
3.	Zone XIV Lahore	22596	18	86,858	11,544	75,314
4.	Zone XV Lahore	22613	44	441,731	290,709	151,022
5.	Bahawalpur	22646	19	176,960	106,574	70,386
6.	Sargodha	22696	68	450,400	330,003	120,397
7.	Property Tax (I & II) Rawalpindi	22884	56	527,502	222,993	304,509
8.	Vehari	22916	85	388,394	0	388,394
9.	Chakwal	23018	15	128,937	0	128,937
10.	Zone-II, Multan	23095	68	667,159	58,416	608,743
11.	Zone-I, Multan	23105	45	445,487	83,194	362,293
12.	M.B Din	23257	16	179,737	121,259	58,478
13.	Hafizabad	23337	24	164,430	80,640	83,790
14.	Narowal	23355	15	78,662	23,393	55,269
<b>Total</b>			<b>556</b>	<b>4,689,322</b>	<b>1,928,232</b>	<b>2,761,090</b>

[Annex-12]

**1.4.13(b) Excess exemptions granted to widows for property tax-  
Rs. 3.599**

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone I Lahore	22462	17	430,811	225,957	204,854
2.	Zone II Lahore	22474	20	640,020	147,313	492,707

3.	Zone III Lahore	22490	16	876,640	30,348	846,292
4.	Zone X Lahore	22531	12	104,841	20,866	83,975
5.	Zone XIV Lahore	22598	12	119,992	25,274	94,718
6.	Zone XV Lahore	22612	8	106,359	18,332	88,027
7.	Zone - I Gujranwala	22716	32	931,099	372,673	558,426
8.	Rawalpindi	22820	4	35,807	2,168	33,639
9.	Zone - II Gujranwala	22840	18	454,151	272,459	181,692
10.	Property Tax (I & II) Rawalpindi	22886	42	459,595	15,865	443,730
11.	Zone - III Gujranwala	22905	10	203,769	93,330	110,439
12.	Zone IV lahore	23184	17	540,783	213,056	327,727
13.	M.B Din	23254	19	261,963	188,812	73,151
14.	Hafizabad	23350	6	107,094	63,686	43,408
15.	Narowal	23353	8	30,829	14,237	16,592
<b>Total</b>			<b>241</b>	<b>5,303,753</b>	<b>1,704,376</b>	<b>3,599,377</b>

**[Annex-13]**

**1.4.14 Irregular exemption to five marla houses- Rs. 6.630 million**

*(Amount in Rupees)*

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone I Lahore	22465	28	255,016	9,388	245,628
2.	Zone II Lahore	22477	22	226,708	39,040	187,668
3.	Zone III lahore	22491	43	606,469	45,512	560,957
4.	Zone VI lahore	22505	11	76,044	30,492	45,552
5.	Zone IX lahore	22521	26	225,352	85,700	139,652
6.	Zone X Lahore	22527	52	238,559	10,060	228,499
7.	Zone XIII Lahore	22574	39	209,544	0	209,544
8.	Zone XIV Lahore	22592	68	393,166	29,435	363,731
9.	Zone XV Lahore	22614	16	142,972	56,698	86,274

10.	Sheikhupura	22680	44	237,876	111,284	126,592
11.	Zone - I Gujranwala	22717	68	817,483	453,623	363,860
12.	Rawalpindi	22823	36	170,268	41,984	128,284
13.	Sahiwal	22830	39	108,896	48,820	60,076
14.	Zone - II Gujranwala	22841	41	447,388	315,884	131,504
15.	Okara	22848	20	35,424	0	35,424
16.	Nankana	22872	75	168,090	0	168,090
17.	Property Tax (I & II) Rawalpindi	22892	154	1,683,624	17,236	1,666,388
18.	Zone - III Gujranwala	22906	33	153,138	100,637	52,501
19.	Chakwal	23017	21	131,568	0	131,568
20.	Faisalabad -II	23052	54	672,432	23,664	648,768
21.	Faisalabad -I	23059	30	288,620	0	288,620
22.	Zone-II, Multan	23093	59	190,968	0	190,968
23.	Zone-I, Multan	23106	33	96,100	0	96,100
24.	Zone IV lahore	23186	15	232,462	33,126	199,336
25.	M.B Din	23261	14	90,840	9,016	81,824
26.	Hafizabad	23351	22	51,948	0	51,948
27.	Narowal	23357	12	38,020	0	38,020
28.	Sialkot	23367	31	112,696	10,184	102,512
<b>Total</b>			<b>1106</b>	<b>8,101,671</b>	<b>1,471,783</b>	<b>6,629,888</b>



[Annex-14]

**1.4.15 Non-realization of Property Tax due changing the status of property (commercial properties treated as residential properties) -Rs. 4.114 million**

(Amount in Rupees)

S #	ETO	PDP	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone VI lahore	22506	32	47,753	13,849	33,904
2.	Zone X Lahore	22533	19	501,108	15,700	485,408
3.	Zone XIII Lahore	22570	66	101,593	14,340	87,253
4.	Zone XIV Lahore	22603	17	93,572	16,752	76,820
5.	Zone XV Lahore	22611	72	247,231	93,987	153,244
6.	Zone - I Gujranwala	22718	11	729,922	650,071	79,851
7.	Okara	22827	100	145,973	0	145,973
8.	Property Tax (I & II) Rawalpindi	22890	75	1,225,568	21,852	1,203,716
9.	Zone - III Gujranwala	22899	65	1,575,088	24,728	1,550,360
10.	Zone-II, Multan	23094	53	69,091	13,707	55,384
11.	Zone-I, Multan	23102	58	96,067	6,785	89,282
12.	M.B Din	23263	18	47,624	3,378	44,246
13.	Hafizabad	23345	31	45,800	0	45,800
14.	Narowal	23358	17	34,552	0	34,552
15.	Sialkot	23368	58	233,664	205,400	28,264
<b>Total</b>			<b>692</b>	<b>5,194,606</b>	<b>1,080,549</b>	<b>4,114,057</b>

[Annex-15]

**1.4.16 Non/short realization of property tax on vacant plots-  
Rs. 4.226 million**

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone I Lahore	22468	18	58,956	0	58,956
2.	Zone II Lahore	22478	14	203,959	71,425	132,534
3.	Zone III lahore	22488	15	3,175,409	20,342	3,155,067
4.	Zone VIII lahore	22513	20	96,398	76,440	19,958
5.	Zone IX lahore	22520	23	161,958	13,626	148,332
6.	Zone XV Lahore	22617	90	348,653	143,625	205,028
7.	Bahawalpur	22649	23	66,936	5,659	61,277
8.	Nankana	22874	17	16,500	2,139	14,361
9.	Property Tax (I & II) Rawalpindi	22878	59	89,422	18,058	71,364
10.	Zone - III Gujranwala	22902	7	275,456	0	275,456
11.	Zone-II, Multan	23099	15	22,592	0	22,592
12.	Zone IV lahore	23189	10	74,680	26,385	48,295
13.	M.B Din	23264	14	14,412	1,540	12,872
<b>Total</b>			<b>325</b>	<b>4,605,331</b>	<b>379,239</b>	<b>4,226,092</b>

[Annex-16]

**1.4.17 Non-realization of arrears prior to exemption of property tax from five marla houses - Rs. 2.948 million**

(Amount in Rupees)

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone I Lahore	22469	17	57,051	5,758	51,293
2.	Zone II Lahore	22479	50	139,558	16,445	123,113
3.	Zone III lahore	22492	92	507,828	36,560	471,268

4.	Zone VI lahore	22503	47	190,244	89,653	100,591
5.	Zone VIII lahore	22512	15	45,840	4,214	41,626
6.	Zone IX lahore	22519	9	29,775	7,677	22,098
7.	Zone X Lahore	22526	22	81,774	51,457	30,317
8.	Zone XIII Lahore	22569	53	83,150	24,840	58,310
9.	Zone XIV Lahore	22595	23	124,068	21,346	102,722
10.	Zone XIV Lahore	22600	10	209,464	18,438	191,026
11.	Zone - I Gujranwala	22719	108	359,288	300,718	58,570
12.	Rawalpindi	22817	7	147,663	99,118	48,545
13.	Property Tax (I & II) Rawalpindi	22881	62	1,286,822	357,209	929,613
14.	Property Tax (I & II) Rawalpindi	22887	11	197,479	23,710	173,769
15.	Zone - III Gujranwala	22904	41	208,121	57,954	150,167
16.	Chakwal	23020	19	66,523	0	66,523
17.	Zone-II, Multan	23098	64	76,799	0	76,799
18.	Zone-I, Multan	23110	52	41,715	6,892	34,823
19.	Zone IV lahore	23190	37	74,023	21,053	52,970
20.	Hafizabad	23348	26	34,684	3,969	30,715
21.	Sialkot	23373	43	152,568	19,371	133,197
<b>Total</b>			<b>808</b>	<b>4,114,437</b>	<b>1,166,382</b>	<b>2,948,055</b>

*[Annex-17]*

***1.4.18 Short assessment of property tax -Rs. 3.615 million***

*(Amount in Rupees)*

Sr. No	ETO	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Zone X Lahore	22532	1	721,443	0	721,443
2.	Zone XIV Lahore	22602	2	34,020	0	34,020
3.	Rawalpindi	22821	3	408,654	0	408,654

4.	Zone - II Gujranwala	22842	19	216,770	167,335	49,435
5.	Property Tax (I & II) Rawalpindi	22888	8	608,382	0	608,382
6.	Property Tax (I & II) Rawalpindi	22889	5	45,449	0	45,449
7.	Zone-II, Multan	23092	14	126,000	0	126,000
8.	Zone-I, Multan	23103	15	116,000	0	116,000
9.	M.B Din	23262	8	61,170	16,697	44,473
10.	Hafizabad	23343	5	895,962	0	895,962
11.	Hafizabad	23344	9	72,891	0	72,891
12.	Sialkot	23375	16	610,376	117,940	492,436
<b>Total</b>			<b>105</b>	<b>3,917,117</b>	<b>301,972</b>	<b>3,615,145</b>

**[Annex-18]**

***1.4.20 Non assessment of property tax on vacant plot-Rs. 0.977 million***

*(Amount in Rupees)*

<b>Sr. No</b>	<b>ETO</b>	<b>PDP No</b>	<b>No of Cases</b>	<b>Amount Pointed Out</b>	<b>Amount Verified</b>	<b>Balance</b>
1.	Zone IV Lahore	22419	18	722,327	651,696	70,626
2.	Zone VIII Lahore	22420	73	166,251	36,147	130,104
3.	Sheikhupura	22422	74	263,950	0	263,950
4.	Zone I Lahore	22470	10	34,985	9,989	24,996
5.	Zone II Lahore	22481	19	77,601	57,008	20,593
6.	Zone III Lahore	22493	35	180,054	0	180,054
7.	Zone X Lahore	22535	16	45,624	14,091	31,533
8.	Zone X Lahore	22536	8	328,287	73,390	254,897
<b>Total</b>			<b>253</b>	<b>1,819,079</b>	<b>842,321</b>	<b>976,753</b>

[Annex-19]

**1.4.22 Non-realization of Property tax due to non activation of tax calculation command in the system -Rs. 0.994 million**

(Amount in Rupees)

S #	ETO	PDP	No of Cases	Amount Pointed Out	Amount Verified	Balance
1	Zone X Lahore	22528	2	11,360	0	11,360
2	Zone XIV Lahore	22593	17	68,295	21,568	46,727
3	Rawalpindi	22818	10	62,484	6,680	55,804
4	Sahiwal	22829	44	114,287	34,765	79,522
5	Property Tax (I & II) Rawalpindi	22882	45	414,764	135,217	279,547
6	M.B Din	23260	23	141,480	4,178	137,302
7	Hafizabad	23342	26	52,902	0	52,902
8	Narowal	23356	16	12,196	0	12,196
9	Sialkot	23366	100	335,016	16,828	318,188
<b>Total</b>			<b>283</b>	<b>1,212,784</b>	<b>219,236</b>	<b>993,548</b>

[Annex-20]

**2.4.4(a) Non- realization of withholding tax on purchase/ transfer of immovable property -Rs.65.539 million**

(Amount in Rupees)

Sr. No	Sub Registrar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Wahga Town Lahore	22370	4	3,961,161	0	3,961,161
2.	Kasur	22453	4	3,537,963	667,963	2,870,000
3.	Gulberg Town	22620	4	934,400	0	934,400
4.	Gulberg Town	22621	3	89,713	8,080	81,633
5.	Renala Khurd	22626	3	576,010	394,010	182,000

6.	Ravi Town Lahore	22653	1	176,000	0	176,000
7.	AIT Lahore	22661	3	506,700	0	506,700
8.	Cantt Rawalpindi	22730	11	1,989,875	1,440,663	549,212
9.	Sheikhupura	22757	2	197,000	0	197,000
10.	Sheikhupura	22758	1	384,520	0	384,520
11.	Sangla Hills	22795	2	526,993	0	526,993
12.	Sahiwal Sargodha	22799	1	1,768,000	0	1,768,000
13.	Yazman	22807	3	536,784	0	536,784
14.	Yazman	22811	2	76,000	0	76,000
15.	Sargodha	22857	3	1,250,722	0	1,250,722
16.	Rural Gujranwala	22926	2	757,000	250,000	507,000
17.	Urban Sialkot	23036-A	1	591,530	0	591,530
18.	Mianwali	23134	10	3,631,129	0	3,631,129
19.	Mianwali	23135	11	2,576,386	0	2,576,386
20.	Layyah	23164	12	8,860,853	2,160,226	6,700,627
21.	Layyah	23166	1	463,440	0	463,440
22.	Chobara	23171	5	1,236,000	600,000	636,000
23.	Chobara	23172	2	565,396	255,282	310,114
24.	Shalimar Town lahore	23219	1	51,960	0	51,960
25.	Saddar Multan	23223	17	11,148,284	9,499,237	1,649,047
26.	City Multan	23229	2	840,000	0	840,000
27.	City Multan	23232	1	1,446,200	0	1,446,200
28.	Aziz Bhatti Town	23243	3	1,400,960	0	1,400,960
29.	Aziz Bhatti Town	23245	3	408,000	0	408,000
30.	Rajanpur	23269	6	1,271,126	971,126	300,000
31.	Faisalabad urban I & II	23289	35	23,999,982	0	23,999,982
32.	Faisalabad urban I & II	23291	16	3,860,464	0	3,860,464
33.	Faisalabad urban I & II	23294	5	1,388,254	0	1,388,254
34.	Data Gunj Bux, Lahore	23386	5	776,536	0	776,536
<b>Total</b>			<b>185</b>	<b>81,785,341</b>	<b>16,246,587</b>	<b>65,538,754</b>

[Annex-21]

**2.4.4(c) Non- realization of withholding tax on purchase/ transfer of immoveable property -Rs. 19.933 million**

(Amount in Rupees)

Sr. No	Assistant Director Land Record	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Muredke	22366	2	2,030,250	1,690,250	340,000
2.	Sargodha	22667	4	691,032	0	691,032
3.	Renala Khurd	22704	5	478,740	417,490	61,250
4.	Lodran	22769	2	372,000	240,000	132,000
5.	Rahim Yar Khan	22772	4	699,000	569,000	130,000
6.	Saddar Gujranwala	22921-A	7	971,587	0	971,587
7.	Burewala	22929	3	13,120,000	11,200,000	1,920,000
8.	Mianwali	22995	1	163,979	0	163,979
9.	Mianwali	22996	4	2,092,960	0	2,092,960
10.	Fateh Jhang	23027	5	732,320	0	732,320
11.	Daska	23030	9	3,165,800	2,945,800	220,000
12.	Gujjra Khan	23077	4	752,400	188,000	564,400
13.	Gujjra Khan	23080	9	3,143,865	954,946	2,188,919
14.	Chakwal	23082	6	1,510,000	720,000	790,000
15.	Saddar, Multan	23111	5	1,800,675	0	1,800,675
16.	Saddar, Multan	23112	3	269,114	0	269,114
17.	Rajanpur	23276	15	5,759,230	5,088,810	670,420
18.	Faisalabad	23280	8	3,399,790	0	3,399,790
19.	Sumandri	23296	4	556,007	0	556,007
20.	TT singh	23299	4	1,421,508	801,600	619,908
21.	Shorkot	23309	1	1,526,539	0	1,526,539
22.	Hafizabad	23335	9	1,880,000	1,788,000	92,000
<b>Total</b>			<b>112</b>	<b>46,536,796</b>	<b>26,603,896</b>	<b>19,932,900</b>

[Annex-22]

**2.4.5 Loss of stamp duty, registration fee and capital value tax due to under valuation of urban land - Rs. 22.359 million**

(Amount in Rupees)

Sr. No	Sub Registrar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Muredke	22408	17	194,272	120,571	73,701
2.	Kasur	22452	71	9,245,510	7,516,726	1,728,784
3.	Kasur	22455	3	437,814	0	437,814
4.	Kasur	22457	2	56,375	0	56,375
5.	Gulberg Town	22623	2	46,064	0	46,064
6.	AIT Lahore	22658	17	341,904	0	341,904
7.	AIT Lahore	22659	4	1,694,070	2,123	1,691,940
8.	Cantt Rawalpindi	22729	65	1,534,556	764,143	770,413
9.	Sheikhupura	22759	9	126,520	0	126,520
10.	Safdarabad	22764	3	34,800	12,000	22,800
11.	Sangla Hills	22796	10	351,928	0	351,928
12.	Sahiwal Sargodha	22800	13	1,184,169	0	1,184,169
13.	Yazman	22805	9	234,540	0	234,540
14.	Yazman	22809	1	100,000	0	100,000
15.	Sargodha	22858	18	420,006	0	420,006
16.	Sargodha	22861	26	25,000	0	25,000
17.	Urban -I & II Gujranwala	22920	37	580,892	537,502	43,390
18.	Rural Gujranwala	22928	27	165,389	162,934	2,455
19.	Khushab	22994	7	58,799	9,900	48,899
20.	Isa Khail	22998	5	261,793	93,133	168,660
21.	Urban Sialkot	23036	1	466,913	0	466,913
22.	Jaranwal	23064	15	265,183	6,127	259,056



23.	Mianwali	23133	91	5,810,287	2,304,247	3,506,040
24.	Layyah	23165	51	1,333,403	240,696	1,092,707
25.	Chobara	23173	6	126,611	75,961	50,650
26.	Shalimar Town lahore	23217	19	204,735	13,418	191,317
27.	Saddar Multan	23222	13	1,172,706	1,019,774	152,932
28.	City Multan	23227	42	2,141,300	334,800	1,806,500
29.	City Multan	23228	1	300,000	0	300,000
30.	Aziz Bhatti Town	23241	7	2,267,934	0	2,267,934
31.	Faisalabad urban I & II	23293	74	3,074,949	0	3,074,949
32.	Data Gunj Bux, Lahore	23384	8	1,315,213	0	1,315,213
<b>Total</b>			<b>674</b>	<b>35,573,635</b>	<b>13,214,055</b>	<b>22,359,573</b>

[Annex-23]

**2.4.6(a) Non assessment of withholding tax on registration of immovable property by splitting the property into two or more deeds- Rs. 6.930 million**

(Amount in Rupees)

Sr. No	Sub Registrar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Renala Khurd	22627	3	597,840	477,840	120,000
2.	Rural Gujranwala	22925	14	1,804,600	1,638,200	166,400
3.	Khushab	22992	4	512,000	0	512,000
4.	Layyah	23167	2	310,200	0	310,200
5.	Saddar Multan	23224	5	1,540,000	0	1,540,000
6.	City Multan	23230	2	922,800	0	922,800
7.	Aziz Bhatti Town	23247	1	256,000	0	256,000
8.	Rajanpur	23268	14	1,627,780	0	1,627,780
9.	Data Gunj Bux, Lahore	23385	5	1,474,980	0	1,474,980
<b>Total</b>			<b>50</b>	<b>9,046,200</b>	<b>2,116,040</b>	<b>6,930,160</b>

[Annex-24]

**2.4.6(b) Non assessment of withholding tax on registration of immovable property by splitting the property into two or more deeds- Rs. 16.679 million**

(Amount in Rupees)

Sr. No	Assistant Director Land Record	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Muredke	22365	14	4,466,605	0	4,466,605
2.	Bhalwal	22662	2	156,000	0	156,000
3.	Sargodha	22665	4	489,000	0	489,000
4.	Renala Khurd	22706	3	257,100	0	257,100
5.	Saddar Gujranwala	22923	2	693,860	0	693,860
6.	Burewala	22930	3	742,280	470,280	272,000
7.	Saddar (Rawat) Rawalpindi	22971	4	1,052,000	832,000	220,000
8.	Bhakkar	22986	2	636,800	0	636,800
9.	Layyah	23001	1	300,000	0	300,000
10.	Fateh Jhang	23024	24	6,269,400	2,241,400	4,028,000
11.	Daska	23032	10	2,230,000	0	2,230,000
12.	Multan Saddar	23113	4	1,164,760	0	1,164,760
13.	DG khan	23139	2	219,200	0	219,200
14.	Chunian	23234	1	284,000	142,000	142,000
15.	Rajanpur	23277	11	1,110,000	0	1,110,000
16.	Shorkot	23310	1	294,000	0	294,000
<b>Total</b>			<b>88</b>	<b>20,365,005</b>	<b>3,685,680</b>	<b>16,679,325</b>

[Annex -25]

**2.4.7(a) Loss due to non-payment of mutation fee on oral sale of rural land - Rs. 0.680 million**

(Amount in Rupees)

Sr. No	Tehsildar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Shalimar town Lahore	22318	382	114,600	0	114,600
2.	Muredke	22405	18	297,743	10,463	287,280
3.	Muredke	22406	45	21,900	8,700	13,200
4.	Nankana	22792	5	55,533	16,000	39,533
5.	Chishtian	23072	24	394,339	222,889	171,450
6.	Chichawatni	23239	11	53,920	0	53,920
<b>Total</b>			<b>485</b>	<b>938,035</b>	<b>258,052</b>	<b>679,983</b>

[Annex -26]

**2.4.7(b) Loss due to non-payment of mutation fee on oral sale of rural land - Rs. 13.308 million**

(Amount in Rupees)

Sr. No	Assistant Director Land Record	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Muredke	22363	55	398,284	4,335	393,949
2.	Muredke	22364	7	584,381	66,432	517,949
3.	Sargodha	22666	7	207,769	0	207,769
4.	Renala Khurd	22708	17	236,893	147,365	89,528
5.	Rahim Yar Khan	22773	5	267,265	243,000	24,265
6.	Burewala	22931	7	141,671	0	141,671
7.	Bhakkar	22988	9	272,543	197,093	75,450
8.	Mianwali	22997	1	5,984	0	5,984
9.	Fateh Jhang	23026	5	343,725	0	343,725
10.	Fateh Jhang	23029	200	604,636	0	604,636
11.	Daska	23031	20	2,278,281	2,201,865	76,416

12	Gujjra Khan	23079	12	1,889,038	414,164	1,474,874
13	Gujjra Khan	23081	106	523,346	0	523,346
14	Chakwal	23084	4	71,860	19,469	52,391
15	Chakwal	23086	11	74,519	10,164	64,355
16	Multan Saddar	23115	38	577,969	0	577,969
17	DG khan	23141	12	470,937	372,538	98,399
18	Faisalabad	23281	36	4,367,174	0	4,367,174
19	Sumandri	23297	104	1,563,321	0	1,563,321
20	TT singh	23300	38	1,034,315	277,110	757,205
21	Shorkot	23311	12	1,356,360	211,456	1,144,904
22	Hafizabad	23334	33	202,845	0	202,845
<b>Total</b>			<b>739</b>	<b>17,473,116</b>	<b>4,164,991</b>	<b>13,308,125</b>

**[Annex-27]**

**2.4.8 (a) Loss due to non/short recovery of withholding tax from seller on transfer of immovable properties-Rs. 8.953 million**

*(Amount in Rupees)*

<b>Sr. No</b>	<b>Sub Registrar</b>	<b>PDP No</b>	<b>No of Cases</b>	<b>Amount Pointed Out</b>	<b>Amount Verified</b>	<b>Balance</b>
1.	Wahga Town Lahore	22371	3	2,472,000	0	2,472,000
2.	Muredke	22409		592,700	40,700	552,000
3.	Kasur	22456	8	260,000	207,000	53,000
4.	Gulberg Town	22625	4	40,816	10,240	30,576
5.	Renala Khurd	22628	4	150,060	82,000	68,060
6.	Allama Iqbal Town Lahore	22660	4	90,200	0	90,200
7.	Sadiqabad	22751	8	193,125	181,125	12,000
8.	Sheikhupura	22760	14	470,416	160,600	309,816
9.	Safdarabad	22762	24	163,220	64,500	98,720
10.	Sangla Hills	22797	37	398,943	0	398,943

11.	Sahiwal Sargodha	22802	10	108,680	0	108,680
12.	Yazman	22806	6	154,920	0	154,920
13.	Sargodha	22859	7	169,997	0	169,997
14.	Sillianwali Sargodha	22862	24	228,075	163,625	64,450
15.	Jaranwal	23063	21	404,354	280,160	124,194
16.	Mianwali	23136	28	887,391	0	887,391
17.	Mianwali	23137	8	187,013	0	187,013
18.	Layyah	23168	3	54,876	36,000	18,876
19.	Chobara	23170	42	1,798,008	441,300	1,356,708
20.	Saddar Multan	23225	14	438,600	0	438,600
21.	City Multan	23231	17	585,000	72,900	512,100
22.	Aziz Bhatti Town	23246	9	292,631	0	292,631
23.	Rajanpur	23275	20	80,000	20,000	60,000
24.	Faisalabad urban I & II	23292	23	492,054	0	492,054
<b>Total</b>			<b>335</b>	<b>10,713,079</b>	<b>1,760,150</b>	<b>8,952,929</b>

[Annex-28]

**2.4.8(c) Loss due to non/short recovery of withholding tax from seller on transfer of immovable properties-Rs. 3.937 million**

(Amount in Rupees)

Sr. No	Assistant Director Land Record	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Muredke	22367	10	3,098,810	0	3,098,810
2.	Burewala	22934	3	14,700	0	14,700
3.	Bhakkar	22990	6	493,544	455,595	37,949
4.	Fateh Jhang	23028	5	213,040	0	213,040
5.	Multan Saddar	23116	9	295,660	0	295,660
6.	DG khan	23143	10	459,380	373,040	86,340
7.	Rajanpur	23279	10	887,275	697,065	190,210
<b>Total</b>			<b>53</b>	<b>5,462,409</b>	<b>1,525,700</b>	<b>3,936,709</b>

[Annex -29]

**2.4.9(a) Non/short recovery of capital value tax on transfer of urban immovable properties - Rs. 4.128 million**

(Amount in Rupees)

Sr. No	Sub Registrar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Wahga Town Lahore	22369	66	750,882	0	750,882
2.	Wahga Town Lahore	22372	11	46,042	0	46,042
3.	Muredke	22411		137,269	8,680	128,589
4.	Kasur	22454	45	2,213,000	147,000	2,066,000
5.	Gulberg Town	22624	1	26,304	0	26,304
6.	Ravi Town Lahore	22652	43	292,861	265,891	26,970
7.	Safdarabad	22763	11	180,684	152,300	28,384
8.	Sangla Hills	22798	27	416,473	0	416,473
9.	Sahiwal Sargodha	22803	3	75,312	0	75,312
10.	Yazman	22810	3	47,605	0	47,605
11.	Jaranwal	23065	7	75,590	0	75,590
12.	Shalimar Town lahore	23218	7	52,580	0	52,580
13.	Rajanpur	23270	21	520,400	132,840	387,560
<b>Total</b>			<b>168</b>	<b>4,835,002</b>	<b>706,711</b>	<b>4,128,291</b>

[Annex -30]

**2.4.11(b) Non realization of Tehsil Municipal Committee fee on oral mutation of rural land - Rs. 3.052 million**

(Amount in Rupees)

Sr. No	Sub Registrar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	SR Isa Khail	23000	4	48,732	29,445	19,287
2.	SR Mianwali	23138	68	1,032,426	380,126	652,300
3.	SR Layyah	23169	6	1,611,090	165,804	1,445,286

4.	SR Chobara	23174	6	190,699	25,320	165,379
5.	SR Rajanpur	23274	2	587,784	393,103	194,681
6.	SR Faisalabad urban I & II	23295	65	575,016	0	575,016
<b>Total</b>			<b>151</b>	<b>4,045,747</b>	<b>993,798</b>	<b>3,051,949</b>

**[Annex -31]**

**2.4.15 Non assessment of withholding tax under section 236-W on transfer of immoveable property –Rs. 0.691 million**

*(Amount in Rupees)*

Sr. No	Sub Registrar	PDP No	No of Cases	Amount Pointed Out	Amount Verified	Balance
1.	Wahga Town Lahore	22368	64	322,004	0	322,004
2.	Gulberg Town	22622	3	47,156	0	47,156
3.	Sargodha	22860	7	85,630	0	85,630
4.	Aziz Bhatti Town	23248	2	218,220	0	218,220
5.	Nishtar Town Lahore	23250	9	91,651	73,673	17,978
<b>Total</b>			<b>85</b>	<b>764,661</b>	<b>73,673</b>	<b>690,988</b>