



**SPECIAL AUDIT REPORT
ON
THE ACCOUNTS OF
ESTATE MANAGEMENT
DIRECTORATES
CAPITAL DEVELOPMENT AUTHORITY
CAPITAL ADMINISTRATION AND
DEVELOPMENT DIVISION
AUDIT YEAR 2016-17
AUDITOR GENERAL OF PAKISTAN**

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Abbreviations and Acronyms

AGR	Annual Ground Rent
BCS	Building Control Section
CDA	Capital Development Authority
CVT	Capital Value Tax
EM-I	Estate Management-I
EM-II	Estate Management-II
F&V	Fruit and Vegetable
FBR	Federal Board of Revenue
FGEHF	Federal Government Employees Housing Foundation
FIR	First Information Report
GFR	General Financial Rules
GPA	General Power of Attorney
GPI	General Price Index
I&T	Industrial and Trade
ICT	Islamabad Capital Territory
ITK	Industrial Triangle Kahuta
KIBOR	Karachi Inter Bank Offered Rates
NADRA	National Database Registration Authority
NDC	No Demand Certificate
MCCP	Metro Cash & Carry Pakistan
MHPL	Makro Habib Pakistan Limited
NCU	Non-Conforming Use
NDC	No Demand Certificate
OWO	One Window Operation
PLD	Pakistan Legal Decisions
PPRA	Public Procurement Regulatory Authority

R&I	Receipt and Issue
WHT	Withholding Tax

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with the Sections 8 and 12 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of the accounts of the Federal and of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Federal or a Provincial Government.

The report is based on special audit of Estate Management Directorates of Capital Development Authority, Islamabad for the period 1988 to 2016 conducted in pursuance of the directions of Public Accounts Committee during its meeting held on 24th to 26th May, 2016. The Directorate General Audit Works (Federal), Islamabad conducted special audit in December 2016-February 2017 to examine issues relating to Estate Management with a view to reporting significant findings to the relevant stakeholders.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening the internal controls to avoid recurrence of similar violations and irregularities. The report could not be discussed with the Principal Accounting Officer in the Departmental Accounts Committee meeting despite best efforts made by Audit.

The Special Audit Report is submitted to the President of Pakistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before the Parliament.

Sd/-

Islamabad

(Javaid Jehangir)

Dated: 12th June, 2018

Auditor General of Pakistan

EXECUTIVE SUMMARY

i. Introduction

CDA was established under CDA Ordinance promulgated on 27th June, 1960. CDA is governed through an Executive Board constituted by Federal Government under Section 6 of the Ordinance. Secretary, Capital Administration and Development Division is its Principal Accounting Officer. Functions are distributed among various Directorates, which are sub-divided into Divisions. Directorate General Audit Works (Federal) conducted special audit of Estate Management Directorates-I&II as a part of Annual Audit Plan 2016-17 as directed by Public Accounts Committee in its meeting held on 24th to 26th May, 2016 while discussing Audit Report on the accounts of Capital Development Authority for the year 2013-14.

Functions of Estate Management Directorate-I

- i. Preparation of Islamabad Land Disposal Regulations.
- ii. Opening of New Sectors in Islamabad and allotment of Residential Plots to different categories of applicants/citizens of Pakistan through ballot and open auction.
- iii. Auction of residential plots in existing sectors.
- iv. Receipt of price of balloted/auctioned plots.
- v. Verification of ownership for handing over possession of plots to the allottees.
- vi. Processing of building plans and water connection requests.
- vii. Transfer of residential plots through One Window Operation Directorate, CDA (Normal transfer, Oral Gift, Change of title in Sale Deed cases, Legal Heir-ship cases, etc.

Functions of Estate Management Directorate-II

All matters relating to allotment/transfer of non-residential plots of all categories under the Land Disposal Policy such as commercial plots, markets, government residents, embassies, luxury flats, economy flats, government schools/colleges, Hotels, Motels, CNG and Petrol Pumps, agriculture land, industries, poultry farms, vegetables and whole sale markets, industrial plots, etc.

ii. Audit Scope and Objectives

Directorate General Audit Works (Federal) conducted special audit of Estate Management Directorates of CDA in December 2016 - February 2017. The audit scope included the examination of the record, accounts, etc, covering a period from 1988 to 2016.

Audit objectives were to see whether:

- i. Due process has been followed in allotment of residential, non-residential plots,
- ii. Building plans have been processed in accordance with rules and regulations
- iii. Cases of transfer of plots have been processed in accordance with rules and regulations
- iv. Dues have been promptly received from the allottees,

iii. Audit Methodology

Audit methodology included data collection, analysis/consultation of record including previous Audit Reports, discussion with staff and report writing, etc.

iv. Key Audit Findings

Major audit findings are as under:

- i. Plot for the development of wholesale super market in Sector I-11/4, Islamabad was allotted to M/s Metro Cash & Carry Pakistan Private Limited in violation of Islamabad Land Disposal Regulations 2005 regarding open auction and no mechanism/reserved price yardstick was followed. Besides, CDA Board approved auction of plot for allotment of 8 acres but possession was given for 9 acres of land.¹
- ii. The Authority irregularly allotted residential plots through balloting in sectors I-11 and I-16 in violation of Islamabad Land Disposal Regulations 1993 and 2005 valuing Rs 1,929.589 million. The Authority also allotted three (03) plots to China State Corporation Engineering without clearance of Ministry of Interior valuing Rs 105.000 million.²
- iii. The Authority restored two (02) cancelled plots at lesser than current market rate which resulted into loss of Rs 596.408 million.³
- iv. The Authority did not cancel the allotments of 129 Agro farms despite the expiry of leases involving Rs 2,660.345 million.⁴
- v. The Authority did not recover fine imposed by the Deputy Commissioner CDA on account of non-conforming use amounting to Rs 434.382 million.⁵
- vi. The Authority failed to recover premium of plots and delayed payment charges amounting to Rs 70.317 million.⁶

¹ Para 2

² Paras 4, 7

³ Para 5

⁴ Para 29

⁵ Para 34

⁶ Para 33

- vii. The Authority sustained loss on account of payment of interest due to non-possession of plot - Rs 15.486 million.⁷
- viii. The Authority sustained loss due to acceptance of different rates of plots at the same location amounting to Rs 2,706.824 million.⁸
- ix. The Authority failed to take over possession of 21 residential plots valuing Rs 1,511.640 million.⁹
- x. The Authority sustained loss of Rs 93.997 million due to less recovery on account of additional storeys and Floor Area Ratio.¹⁰
- xi. Capital Value Tax and Withholding Tax for Rs 136.533 million were not recovered.¹¹
- xii. The Authority allotted additional land at nominal rates instead of current market rate which resulted into loss of Rs 31.631 million.¹²

Recommendations

- i. Early recovery of outstanding dues (i.e. balance payment of plots, delayed payment charges, fine on account of non-conforming use, taxes etc.) be made besides cancellation of plots otherwise inquiry be conducted to fix the responsibility for not watching the CDA's interest.
- ii. While restoring cancelled plots, current market rate/current auction rate be charged.
- iii. Auction be made after wide publicity in newspapers to ensure fair competition.

⁷ Para 25

⁸ Para 30

⁹ Para 31

¹⁰ Para 38

¹¹ Para 41

¹² Para 44

- iv. Early disposal of cancelled plots be made through open auction in the interest of the Authority.
- v. Agro farms whose leases have been expired, be cancelled due to default and lack of interest of the allottees.
- vi. Bids with unreasonable variation of rates against the plots at same location and same time be properly evaluated and not accepted.

AUDIT PARAS

Non-Production of Record

01. Non-production of record due to manipulative misplacement of files

In terms of Section 14 (2) of Auditor General's Ordinance, 2001, non-production of record tantamount to hindrance in the auditorial functions of the Auditor General of Pakistan. The Section 14(2) states 'the officer in-charge of any office or department shall afford all facilitates to provide record for audit inspection and comply with requests for information in complete form as possible and with all reasonable expedition.

During Special Audit of Estate Management Directorate, original files of plot No. 52,53,54,57,58,59 and 60 in Industrial Area I-9/2 Islamabad were demanded through various requisitions and verbal requests. The Directorate did not produce the requisite original files but one duplicate file of inquiries was produced to Audit.

Audit noticed following facts during scrutiny of duplicate file:

- i. Original files of the plot No. 52, 53, 54, 57, 58, 59 and 60 in Industrial Area I-9/2 Islamabad were misplaced and inquiries for fixing responsibility were in process.
- ii. Plot No. 52, 53, 54, 57, 58, 59 and 60 were originally allotted to Mr. Aurang Zaib for manufacturing of auto parts and steel spring leaves.
- iii. As per survey of the Estate Management plots were being used for the non-conforming purpose as detailed below:

Plot No	Original Trade	Actual Trade/Usage
52	Auto parts, steel spring	Oil storage
53	-do-	Store of Marriot Hotel
57	-do-	Marble Factory
58	-do-	TCS store, Rent-a-car office and glass aluminum

Plot No	Original Trade	Actual Trade/Usage
59	-do-	Repair of transformer of WAPDA and other machine maintenance
60	-do-	Plot had been sub-divided for different trades

- iv. Seven plots were allotted in one unit. One plot was bifurcated into seven plots, whereas, as per rules only one bifurcation/sub-division of plot measuring 1,000 sq. yards was allowed.
- v. No recovery on account of bifurcation fee and change of trade was effected by CDA.
- vi. As per letter of Director FIA, dated 25.06.2014 addressed to the Chairman CDA:
 - a. Lease hold rights of the plot No. 52, 53, 54, 57, 58, 59 and 60 were transferred in the name of those persons whose names were not included in the NOC issued by CDA.
 - b. During course of inquiry by FIA, the Directorate of Revenue and Building Control Section reported that they had not issued NOC during the process of change of title of sub-property. Plots were transferred by the owner of the plots in the names of present owners before the Sub-Registrar ICT Islamabad through registered sale deeds but no evidence of forgery came on record during inquiry proceedings.
 - c. Said plots were involved in non-recovery of fee on account of change of trade, bifurcation, change of title and non-conforming use.

Audit observed that original files of the said plots were intentionally/manipulatively misplaced to hide the above irregularities and avoid its production to Audit for scrutiny.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that matter regarding manipulative misplacement of files be investigated for fixing of responsibility against the person (s) at fault.

Irregularity and Non-Compliance

02. Loss due to un-competitive disposal of plot - Rs 10,527.026 million

According to Rule 6 (1) of Islamabad Land Disposal Regulation 2005, all Commercial and Business plots shall be sold or leased out through open auction as commercial plots, or for one of the specific activities mentioned in clause 3 (2). Provided that plots meant for any activity as determined by CDA Board may be disposed of through auction amongst pre-qualified parties. Criteria for prequalification and plot-specific conditions of allotment shall be publicized.

According to Rule 3 (2) of Islamabad Land Disposal Regulation 2005, plots for any kind of commercial activity having profit as a primary aim, and include plots earmarked for shops showrooms, markets, departmental stores, hotels, motels, guest houses, marriage halls, restaurants, cafes, banks, insurance companies, petrol/CNG filling and or service stations, sites for multi-storey building meant for shops, offices and or residential apartments, sites for multi-storey parking and offices connected with industrial and commercial enterprises.

According to Rule 1 of Chapter 6 (CDA Property Manual), first step for the transfer of property is to apply for “No Demand Certificate” (NDC) in CDA as per procedure given in Chapter-3 and as per Rule 11 (i) of chapter-6 original allotment letter/transfer letter/sub-division letter is required to be submitted along with Transfer Application Form for transfer of plot.

According to Rule 1 of Chapter-3 of (CDA Property Manual) NDC is required to be issued before transfer of plot/property and attested copy of allotment/transfer letter is required to be attached with the application for NDC.

Audit noticed that commercial plot No.1-A Sector I-11/4 was not disposed of through open auction by CDA (Estate Management-II) as required under above-mentioned rules. Instead of open auction following three firms out of six firms were prequalified for disposal of plot.

S. No.	Party/Firm Name
1.	M/s Metro Cash & Carry Pakistan Private Limited
2.	M/s Makro Habib Pakistan Limited
3.	M/s S.G.M Group

Audit further noticed that plot No.1-A Sector I-11/4 measuring 8.97 acres (36,300 sq. meters or 43,414 sq. yards) for the development of wholesale super market in Sector I-11/4, Islamabad was allotted to M/s Metro Cash & Carry Pakistan Private Limited (MCCP) @ US\$ 200 per sq. meter (equivalent to Rs 10,020 per sq. yard) for a period of 30 years under lease deed of August 2007 between CDA and M/s Metro Cash & Carry. The full premium of plot amounting to Rs 435.000 million was deposited by the lessee as advance payment on signing of lease deed.

Audit observed that two prequalified firms i.e. M/s MCCP and Makro Habib Pakistan Limited (MHPL) combined their wholesale Cash & Carry business and of the properties of M/s MCCP and M/s MHPL through a scheme of arrangement for the reconstruction of M/s MCCP and M/s MHPL. As such the scheme of arrangement, inter alia will provide that lease hold rights of plot of land located at survey No.1.A. Sector I-11/4, would transfer to and vest in M/s MHPL by virtue of the orders of Sindh High Court under section 287 of the Companies Ordinance 1984, and upon the scheme of arrangement being sanctioned by the Sindh High Court, M/s HMPL shall become the owner of all lease hold rights in and to the plot aforesaid on same terms and conditions on which the said plot was leased by M/s MCCP being the terms set out in the registered lease deed dated 20th August,

2007, and M/s HMPL will assume full responsibility for the discharge all debts, obligations and liabilities relating to said plot.

Audit further observed that during the same period plots bearing No.2-B and 3-B (Fruit and Vegetable) Sector I-11/4 were also auctioned on 13.02.2007 @ Rs 300,000 and Rs 205,000 per sq yard. Average rate of these two plots comes out to Rs 252,500 per sq yard. Audit is of the view that had the plot disposed of through open auction the CDA would have earned additional amount of Rs 10,527.027 million. Non-transparent and uncompetitive disposal of plot resulted into a loss Rs 10,527.027 million to Authority, as detailed below:

Plot No.	Area of plot (sq yards)	Rate accepted in August 2007 (Rs per sq yard)	Average Auctioned rate of plot No. 2-B & 3-B sector I-11/4 on 13.02.2007 (Rs per sq yard)	Difference (Rs per sq yard)	Amount (Rs)
1-A, I- 11/4	43,414	10,020	252,500	242,480	10,527,026,720

The matter was discussed in DAC meeting held on 28th March, 2017. CDA explained that Plot No.1-A, measuring 8.47 acres (34276.9 sq meters) was offered to M/s Metro Cash & Carry Pakistan (Pvt) Ltd on 30th April, 2007, after acceptance of financial proposal for the development of wholesale Super Market I-11, Islamabad. According to Chapter-3 clause-4 of Islamabad Land Disposal Regulation 2005 CDA Board may decide to enter into joint venture with any private or public sector agency regarding property vested into for any specific project. Property in question was leased out @ US\$ 200 per Sq. meter (equivalent to Rs. 10,020 per Sq yard) for a period of 30 years after approval of CDA Board and completion of all relevant codal formalities. So far as, the plot No.2-B and 3-B (F&V) Sector 1-11/4, Islamabad are concerned, it was clarified that being a small unit in a most popular area of wholesale (F&V) market, the average rates of two plots comes out Rs 252,500 per sq yard however, being a wholesale super market of 36,300 Sq meter area could not be put into auction in order to ensure timely completion of project to facilitate the people of both the cities. It was further submitted that such property was

transferred through a scheme of arrangement from the name of Metro Cash & Carry Pakistan (Pvt) Ltd, to the name of M/s Makro Habib Pakistan Ltd by virtue of the order of the High Court Sindh under section 287 of the Company Ordinance, 1984 which was approved by the CDA Board. Moreover, in cases where lease deeds are executed, transfer through NDC was not permissible.

Audit contended that it was a clear violation of Islamabad Land Disposal Regulations 2005 regarding open auction and no mechanism/reserved price yardstick was followed. Besides, CDA Board approved auction of plot for allotment of 8 acres but possession was given for 9 acres of land. Incomplete list of commercial plots auctioned during 2007 was provided to Audit. Complete record of this auction be provided to Audit.

The Committee directed that an inquiry be conducted at CA&DD level for fixing responsibility against the persons at fault and report be shared with Audit.

Audit recommends that matter regarding disposal of plot to prequalified firm instead of observing the rule/ formalities framed for open auction be investigated. Action be taken against the person (s) responsible for not considering the prevailing current market price in same sector.

03. Loss due to non-competitive disposal of plot - Rs 2,585.000 million

According to CDA Board's decision dated 03.06.2011, in future whenever such bid are presented by Finance Wing before the Board, the summary should include the following information in order to facilitate the Board in accepting or rejecting the bids:

- Previous Sale Price
- General Price Index (GPI)
- Market Trends

The reserve price of the plot No.1 sector F-10 Markaz (Ex-Margala Tower) was Rs 196,017 per sq yard (last action rate plus GPI Ratio). This price was estimated/updated on the basis of latest General

Price Index (GPI) for the year 2011-12 obtained from economic survey announced after 29th May, 2012 (as per Table-D).

According to GFR Rule 10 every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Audit noticed that plot No.1 Sector F-10 Markaz, (Ex-Margalla Tower) measuring 11,750 sq yards was allotted to M/s APCO @ Rs 141,000 per sq yard for total premium Rs 1656.750 million through auction held on 08.06.2012 after pre-qualification of firms as detailed below:

No. of pre-qualified firms	Token issued	Participant in bidding	Highest bid accepted per sq yard
22	13	04 (Token No.4, 7, 11 and 13)	141,000 (Token No.11)

Audit further noted that during the same period plot No.11-A Sector F-10 Markaz measuring 900 sq yards was also auctioned on same date i.e. 08.06.2012 @ Rs 361,000 per sq yard.

Audit observed the following:

- Accepted bid of Rs 141,000 per sq yard was 28.07% less than reserve price of Rs 196,017 per sq yard as calculated by the costing section of the CDA.
- Allottee paid Rs 662.700 million (40% of total premium) and failed to deposit the balance 60% amounting to Rs 994.050 million till to date.
- Due to non-payment of balance premium the CDA cancelled the plot on 07.03.2016. The cancellation orders were suspended by the Honorable Islamabad High Court on 07.03.2016.

- The allottee occupied the additional land through encroachment. The CDA issued several notices for removal of encroachment but allottee did not remove the encroachment till to date.
- As per Board's decision dated 24.09.2012, the successful bidder will bear cost of removal of the debris which will be adjusted/paid out of sale proceeds of debris. The remaining amount of sale of debris will be credited to CDA account. But allottee M/s APCO demanded that actual expense on complete demolition and disposal of debris come to Rs 67.794 million whereas the sale received from salvaged steel scrape was Rs 28.312 million and short fall of Rs 39.482 million to be paid to us by CDA.
- CDA Management did not prepare detail estimate regarding expenditure incurred on demolition and revenue receivable from sale of the scrape i.e. steel, bricks, doors and windows, etc.
- NAB Rawalpindi had already conducted the inquiry on 12.08.2016 against the sale of said plot but findings are not available in office record.

The Auction Committee/ CDA Board did not exercise due diligence while accepting/ approving the auction. This resulted in loss of Rs 2,585.000 million due to un-competitive disposal of plot as detailed below:

Plot No.	Area of plot sq yard	Auction rate of Plot No. 11-A Sector F-10 Markaz on 08.06.2012	Highest bid accepted on 08.06.2012	Difference per sq yard	Loss (Rs)
1, F-10 Markaz	11,750	361,000	141,000	220,000	2,585,000,000

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends action against persons responsible.

(AIR Para 46, EM-II)

04. Unauthorized/irregular allotment of plots - Rs 1,929.589 million

According to Islamabad Land Disposal Regulations, 1993, all residential plots shall be disposed of on proprietary rights, in the following manner:

S. No.	Description	Upto 200 sq. yards	Above 200 sq. yards
i.	Through open balloting at prevalent market price	80%	80%
ii.	Federal Government Servants including employees of Federal autonomous, semi-autonomous bodies	10%	10%
iii.	Defence Services Personnel including Civilians paid out of defence estimates	5%	5%
iv.	Deprived Group including, widows, orphans, destitute, handicapped and persons needing compensation	5%	5%

According to the Land Disposal Regulations, 2005, all residential plots in developed sectors are required to be allotted through open auction. The residential plots in other sectors are to be disposed of in the following manner:

S. No.	Description	%age
i.	Through open balloting at prevalent market price	75%
ii.	Federal Government Servants including employees of Federal autonomous, semi-autonomous bodies	10%
iii.	Defence Services Personnel including	5%

S. No.	Description	%age
	Civilians paid out of defence estimates	
iv.	Deprived Group including, widows, orphans, destitute, handicapped and persons needing compensation	5%
v.	CDA Employees	5%

4.1 Audit noticed that CDA launched Sector I-16 in 1993 and allotted 4,274 plots through balloting to General Public, Federal Government Employees Housing Foundation (FGEHF), Overseas Pakistanis, Defense serving personnel and industrial workers.

Audit observed that allotment of 4,274 plots was irregular on the following grounds:

- i. Quota of open balloting was reduced from 80% to 64%
- ii. Quota of Federal Government Servants including employees of Federal autonomous, semi-autonomous bodies was increased from 10% to 13%.
- iii. Plots were allotted to overseas Pakistanis and industrial workers without any quota.
- iv. Quota of Defense serving personnel was increased from 5% to 13%.
- v. 5% quota for Deprived Group including, widows, orphans, destitute, handicapped and persons needing compensation was not observed in violation of Land Disposal Regulations, 1993.

Audit further observed that 1,319 plots in Sector I-16 were also allotted through balloting to General Public in violation of Land Disposal Regulations 2005 without observing the quota of other categories. Main balloting file of Sector I-16 and brochure along with approval of Board were not produced to Audit for examination. This resulted in unauthorized/irregular allotments of plots worth Rs 1,794.794 million.

4.2 Audit noticed that CDA launched Sector I-11 consisting of 2,023 plots in 1990. Audit further noticed that 850 plots were allotted through balloting during 1990 and 1,173 plots were allotted through balloting in 2007.

Audit observed that all the plots were allotted to CDA employees, whereas according to Land Disposal Regulations, 2005 only 101 plots (i.e. 2,023 x 5%) were required to be allotted to the CDA employees. Main balloting file of Sector I-11 and brochure along-with approval of Board were not produced to Audit for detailed scrutiny of allotment. This resulted in unauthorized/irregular allotment of plots worth Rs 134.795 million.

Audit pointed out the irregularity in December 2016-February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter regarding unauthorized/irregular allotments of plots be investigated and responsibility may be fixed against the person (s) at fault.

(AIR Para 22 & 23, EM-I)

05. Loss due to irregular restoration of plots - Rs 596.408 million

According to Clause (a) and (c) of Restoration Policy 2014 approved by the CDA Board, plots cancelled due to non-payment of premium shall be restored on payment of current auction/market price and in case the current market price is less than the original bid, the original bid will be recalculated as per General Price Index (GPI) and whichever is higher shall be applied.

5.1 Audit noticed that Plot No.8-B, G-6 Markaz measuring 2,500 sq. yards was allotted to M/s SKB @ Rs 164,000 per sq. yard on 28.06.2012 through pre-qualification. The allottee deposited a sum of Rs 164.000 million as 40% of the bid amount and a part payment of 1st installment of Rs 32.800 million. The applicant failed to pay the

balance amount in six (6) equal quarterly installments and the Authority cancelled the plot on 17.07.2013 due to non-payment of balance premium i.e. Rs 213.200 million. The ex-allottee applied for restoration of plot in February 2014 and the case of restoration of plot was considered in 17th CDA Board meeting for the year 2014. The Board accepted the restoration of the plot in its 18th meeting for the year 2014 @ Rs 207,382 per sq. yard for total premium of Rs 518.455 million after adjusting the already paid premium.

Audit observed that rate of restoration was calculated by taking last bid price of plot No. 3-Y Markaz G-7 in May 2010 @ Rs 107,000 plus updated on GPI which came to Rs 207,382 per sq. yard whereas the rate of said plot was not calculated on the basis of actual market rate of plot No. 14-E, G-9 Markaz auctioned on 02.04.2014 @ Rs 424,000 per sq. yard.

Audit holds that the undue benefit/favour of Rs 541.545 million (424,000 – 207,382 x 2,500) was extended to the allottee by charging less restoration fee of the plot.

This resulted in irregular restoration of plot and loss of Rs 541.545 million.

(AIR Para 3, EM-II)

5.2 Plot No.06, D-12 Markaz measuring 1,333.33 sq. yards was allotted to M/s Naveed Asghar @ Rs 90,000 per sq. yard on 20.01.2011 through open auction. The allottee deposited a sum of Rs 47,999,880 as 40% of the bid amount and failed to deposit the balance amount in 2 equal quarterly installments. The Authority cancelled the plot on 15.06.2011 due to non-payment of balance premium of Rs 71,999,820. The ex-allottee applied for restoration of plot in September 2012 and the case of restoration of plot was submitted in 17th CDA Board meeting for the year 2014. The Board approved the restoration of the plot @ Rs 147,266 per sq. yard for total premium of Rs 44.378 million after adjusting already paid premium.

Audit observed that the rate of restoration was calculated by taking last bid price i.e. November 2012 @ Rs 136,000 plus updated on GPI which came to Rs 147,266 per sq. yard instead of taking the

rate of last auction price of Plot No. 31 D-12 Markaz @ Rs 174,000 per sq. yard held on 25-26.03.2013 plus updated on GPI which came to Rs 188,413 per sq. yard.

Audit holds that the applicant was extended undue benefit / favour involving Rs 54.863 million (188,413 – 147,266 x 41,147 x 1333.33) in shape of charging less restoration fee of plot.

This resulted in irregular restoration of plot and loss to the Authority involving Rs 54.863 million.

Audit pointed out the irregularity/loss in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends investigation into the matter alongwith fixation of responsibility against the person(s) at fault.

(AIR Para 4, EM-II)

06. Irregular/unjustified acceptance of bid - Rs 133.387 million

According to rule (42) (b) (iii) of Public Procurement Rules, 2004, minimum of three quotations are to be obtained.

Audit noticed that auction of residential/commercial plots in different sectors of Islamabad was held on 31.05.2011 and several residential/commercial plots were allotted to successful bidders.

Audit observed that against some plots, single or two bids were received. The Authority accepted the bids and allotted the plots on the basis of said bids. Allotment of plots against such bids was a violation of rules. This resulted in lack of competition and irregular/unjustified auction of plots involving Rs 133.388 million, as detailed below:

S. No.	Plot No. & Sector	Plot size (sq yd)	Auction dated	Successful bidder	Bid per sq yard	Total bid price	No. of participant
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S. No.	Plot No. & Sector	Plot size (sq yd)	Auction dated	Successful bidder	Bid per sq yard	Total bid price	No. of participant
1	130 G-10/2	233.33	10.01.2012	Mehmood Ahmad Nasir	35,500	8,283,215	1
2	224 G-10/3	-do-	30.05.2011	Raana Umar Ali	50,000	11,666,500	1
3	70 G-10/2	311.11	31.05.2011	Ahmad Muhammad	40,500	12,599,550	1
4	62 G-10/2	311.11	10.08.2010	Muhammad Ayub	35,500	11,044,405	2
5	227-C F-11/1	500	31.05.2011	MirzaHamyun Ahmad	52,000	26,000,000	2
6	273-A F-11/1	500	28.05.2014	KashifZubair Ahmad	85,000	42,500,000	2
7	272-B F-11/1	500	28.05.2014	Moazzam Ahmad Khan	86,000	12,900,000	2
8	130-A F-11/1	233.33	09.01.2012	M. Akhtar Khan	36,000	8,393,880	2
	Total					133,387,550	

Audit pointed out the loss in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter be investigated to fix responsibility and action against the person(s) at fault.

(AIR Para 32, EM-I)

07. Irregular allotments of plots without clearance of Ministry of Interior - Rs 105.000 million

According to eligibility criteria of Park Enclave Housing Scheme, all Pakistani Nationals, whether residing in Pakistan or abroad can participate in the balloting. Companies/Firms and Societies registered in Pakistan under the relevant laws are also eligible to apply. Foreign nationals and companies can also participate in the balloting after seeking permission from Ministry of Interior, Government of Pakistan.

Audit noticed that Director Estate Management-I issued offer letters to successful applicants for allotment of plot No. 1-B, 93 and 107 measuring 1000 sq yards in Park Enclave Housing Scheme on 13.02.2015 for which balloting was held on 12.01.2015.

Audit further noticed that, an application was received on 17.02.2015 from Manager, China State Corporation Engineering stating that applicants of said three plots have participated on behalf of China State Corporation through special attorney, therefore re-issue the offer letters in the name of China State Corporation instead of individual names. The Director Estate Management-I re-issued the offer letters in the name of China State Corporation Engineering on 16.03.2015 without the withdrawal of first offer letter issued to the individuals.

Audit observed that according to the above eligibility criteria, China State Engineering Corporation being national/company was not eligible to apply in balloting and according to said criteria, clearance from the Ministry of Interior was compulsory for purchase of plot in ICT/anywhere in Pakistan which was not obtained. This resulted in irregular allotment of plots involving Rs 105.000 million, as detailed below:

Sr. No.	Form No.	Plot No.	Size of plot	Name of successful applicants to whose issued offer letter	Price of plot (Rs in million)
1	2356	107	2 kanal	Mr. Saiful Islam	35.000
2	2892	1-B	-do-	Mr. Waseem Afran	35.000
3	2894	93	-do-	Mrs. Rizwana Sajid	35.000
	Total				105.000

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility may be fixed against the person(s) at fault.

(AIR Para 15, EM-I)

08. Irregular/unauthorized allotment of plots resulted in loss - Rs 79.332 million

According to section 7 of Islamabad Land Disposal Regulation 1993, all commercial and business plots including plots in whole sale market and for plazas, petrol pumps/Service stations and private amusement parks, shall be sold or leased out through open auction.

As per para 24/N of noting file, M/s Tameere-e-Mashriq stated in its offer that in case their all offers are accepted they shall purchase all plots.

Audit noticed that CDA management decided for the auction of plot No.1, 2, 3, 4 & 5 (Economy Flats), in Sector F-11/1 Islamabad during April 1994. For this purpose 22 firms/parties were pre-qualified, out of which only five parties participated in the bidding process on 20.04.1994.

Audit further noticed that M/s Tameere-e-Mashriq offered bids against all the five (05) sites (plots) as detailed below:

S. No.	Plot No.	Bid amount Rs per sq yard
1	1	3,500 (earnest money not attached)
2	2	2,500 (earnest money not attached)
3	3	1,800 (earnest money attached)
4	4	2,000 (earnest money attached)
5	5	3,000 (earnest money not attached)

The CDA Board accepted the bids of M/s Tameere-e-Mashriq against plot No.3 & 4 being the highest responsive bid. Besides, accepted bid against site No.5 @ Rs 3,000 per sq yard without bid bond with the condition that 25% of total price will be deposited by the bidder as down payment in advance.

Audit observed the following:

- M/s Tameere-e-Mashriq offered highest bid against all the five (05) sites and gave under-taking that in case their all offers are accepted they shall purchase all plots. Audit

further observed that their highest bids against plot No.1 and 2 @ Rs 3,500 per sq yard and Rs 2,500 per sq yard were not accepted on the ground that earnest money was not attached with the bid and the plots were leased out/allotted below the highest bid rate by Rs 1,500 (3500-2000) per sq yard and by Rs 439 (2500-2061) per sq yard.

- Three plots (i.e. No. 1, 4 and 5) were auctioned and allotted on single bid basis (plot No.1 by disqualifying the bid of M/s Tameer-e-Mashriq on the ground of non-attachment of earnest money and the other two on single bid) despite the fact that the highest bid for the adjoining plot was Rs 3500 of the same bidder.
- Plot No.3 was allotted to M/s Tameer-e-Mashriq at a highest bid of Rs 2,000 per sq. yard which was equal to reserve price.
- Member (Administration) CDA recommended for cancellation of the offers on the ground of single bid but recommendation was ignored.
- The highest bid of plot No.11 in sector F-11/1 (Economy Flats) auctioned on 10.10.1994 was Rs 3,750 per sq yard but CDA Costing Section determined reserve price of the plot No. 1, 2, 3, 4 & 5 @ Rs 2,000 per sq yard which was not according to ground reality/current market rate. The auction committee/CDA Board accepted the bid price keeping in view the reserve price of the costing section.

The CDA Board has adopted different yard sticks for acceptance of bids from plot to plot. This resulted into irregular acceptance of bids and loss of Rs 79.332 million due to non-disposal of plots through open auction as detailed below:

Plot No.	Name of allottee	Size of plot (Sq. Yard)	Rate as per allotment letter	Highest bid against plot No.11 auction on 10.10.1994	Difference	Amount (Rs)
1	M/s Sharik Enterprises	9,888	2,000	3,750	1,750	17,304,000
2	Shahid	13,213	2,061	3,750	1,689	22,316,757

Plot No.	Name of allottee	Size of plot (Sq. Yard)	Rate as per allotment letter	Highest bid against plot No.11 auction on 10.10.1994	Difference	Amount (Rs)
	Enterprises					
3	Tameer-e-Mashriq	9,272	2,000	3,750	1,750	16,226,000
4	Tameer-e-Mashriq	9,272	2,000	3,750	1,750	16,226,000
5	Tameer-e-Mashriq	9,680	3,000	3,750	750	7,260,000
					Total	79,332,757

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit requires investigation into matters and fixing of responsibility against the person (s) at fault.

(AIR Para 35, EM-II)

09. Irregular/unauthorized transfer of Agro Farm - Rs 25.000 million

According to criteria for allotment of Agro Farms to Affectees-Orchard Scheme, Murree Road, Islamabad Agro Farms/P&V Farms are allotted to the following categories:

- Who individually or as a group lost 100 kanal or more cultivated land to CDA
- Who has not been allotted any residential plot in Islamabad by CDA
- Who has not been allotted any agricultural land in Colony Districts of Punjab against the acquisition
- The each group of members who have lost not less than 10 kanal land in favour of CDA

Audit noticed that plot No. 36 Orchard/Permanent Nursery Scheme, Murree Road Islamabad measuring 2.96 acres (approximately) was allotted to Mr. Abdul Rasheed S/o Wali Muhammad and Irshad Begum D/o Wali Muhammad affectees of village Dhoke Jevan, Islamabad vide allotment letter dated 18.06.2012 for a premium of Rs 11.840 million (i.e. Rs 4.000 million per acre).

Audit further noticed that said plot was transferred in the name of Ch. Abdul Kareem vide transfer letter dated 16.07.2012.

Audit observed that for the allotment of agro farm to legal heirs of Mr. Wali Muhammad Matwali village Dhoke Jevan, confirmation from the District Officer (Revenue) Rawalpindi was required that Mr. Wali Muhammad had lost 160 kanals 07 marlas cultivable land to CDA in acquisition. In this regard a letter dated 09.03.2012 was also written to the District Officer (Revenue) Rawalpindi to confirm the existence of RL-II No.6. Subsequently, a reminder to the District Officer (Revenue) Rawalpindi was also issued on 06.08.2014.

Audit further observed that in the absence of confirmation of RL-II No.6 from the District Officer (Revenue) Rawalpindi legal heirs of Mr. Wali Muhammad were ineligible for the allotment of agro farm. But in this case CDA allotted agro farm without confirmation from District Officer (Revenue) Rawalpindi. Furthermore, No Demand Certificate was also issued in the absence of above requirements.

Audit holds that allotment of agro farm to ineligible affectees and its further transfer without confirmation of RL-II No.6 caused a serious irregularity due to ignorance and non-observing the rules by CDA.

In this regard an audit para No.19 regarding allotment of agro farm No.36 to affectees valuing Rs 130.240 million without verification was on record but inspite of presence of audit observation plot was transferred.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility may be fixed against the person(s) at fault.

(AIR Para 21, EM-II)

10. Irregular award of contracts without open competition – Rs 25.231 million

Rule 12 of PPRA Rules 2004 provides that, procurements over one hundred thousand rupees and upto the limit of two million rupees shall be advertised on the Authority's website in the manner and format specified by regulation by the authority from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

Audit noticed that Director Estate Management-I and II incurred an expenditure of Rs 25.231 million on account of Brochures, Stationary, printing of forms, software development charges and change of toner/office equipment for the period 01.07.2009 to 30.06.2016.

Audit observed that the said contracts were awarded to only selected contractors/suppliers through quotations by splitting and without open competition. Audit further observed that said procurements were required to be executed through open competition and through advertisement in print media as well as authority website. This resulted in irregular award of contract without open competition for Rs 25.231 million (**Annexure-A&B**)

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter regarding irregular award of contract may be investigated and responsibility may be fixed against the person (s) at fault.

(AIR Para 31, 41, 42 & 47 EM-I&II)

11. Irregular sub-division of plot and loss to Authority - Rs 14.520 million

As per Capital Development Authority Board's decision in its meeting held on 26.06.1994, M/s Sharik Enterprises may be asked to match their offer with Rs 3,500 (equal to bid of M/s Tameer-e-Mashriq) rejected due to non-attachment of earnest money with their bid. In case the firm agrees the site No.1 may be leased out @ Rs 3,500 per sq yard to them.

As per condition No.36 of allotment letter, the plot was not to be sub divided or alter dimension.

Audit noticed that plot No.1, Sector F-11/1 Islamabad was allotted to M/s Sharik Enterprises @ Rs 2,000 per sq yard vide allotment letter dated 16.04.1995.

Audit observed that plot was allotted in violation of CDA Board's decision because, as per the decision plot was to be allotted @ Rs 3,500 per sq yard. No further approval from the Board was taken for allotment of plot @ Rs 2,000 per sq yard. The Member (Administration) opposed the allotment on the basis:

- (i) The plot was disposed of in a restricted auction i.e. only few bidders were invited and the procedure itself was not transparent.
- (ii) As there was only one bidder, therefore the plot should have been re-auctioned.

The comments of the Member (Administration) were not considered and plot was allotted to M/s Sharik Enterprises resulting into unauthorized allotment and loss to Authority worth Rs 14.520 million $\{(9,680 \times (3,500-2,000))\}$.

Audit further observed that after allotment of plot No.1 to M/s Sharik Enterprises, the plot was sub divided into two parts 1-A and 1-B (one acre each) 1-A was allotted to M/s Sharik Enterprises and 1-B to M/s Comfort Construction Co. by order of CDA Board.

CDA Board decision regarding sub division of the plot was not understood because Rule regarding sub division was also approved by Board. Member (Administration) CDA was also not in favour of bifurcation of the plot because there were no details of joint venture outlining the liabilities of both companies jointly and severally and they were independent of each other working on separate projects. This resulted into irregular sub-division/bifurcation of plot which needs justification.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility may be fixed against the person (s) at fault.

(AIR Para 44, EM-II)

12. Irregular transfer of plot - Rs 12.000 million

Condition No.7 of allotment of plot No.134 in Park Enclave Housing Scheme provides that, until and unless full payment of the plot, the plot is non-transferable. After payment of total price of the plot, plot shall be transferable on payment of transfer fee as may be fixed by the authority from time to time subject to production of NOC of the payment.

The balloting of Park Enclave Housing Scheme Phase-I was held on 17.07.2011 and Estate Management-I issued intimation letter on 07.09.2011 in favour of Mr. Muhammad Rizwan, successful applicant for the allotment of plot measuring 500 sq. yards on the payment of 10% down payment of Rs 1.2 million (received with the

application form) and due date of balance amount was declared as 07.07.2012 (extended).

Audit noticed that Mr. Muhammad Rizwan surrendered the intimation letter in favour of Mr. Muhammad Naveed Shoukat on 16.07.2012 without payment of any single installment of plot. The Estate Management-I issued allotment letter of plot No.134 in favour of Mr. Naveed Shoukat on 30.08.2012. Audit further noticed that Estate Management issued No Demand Certificate (NDC) dated 25.06.2013 on the request of the allottee to sale out the plot.

Audit observed that plot was again transferred in favour of Mr. Ghulam Nabi on 03.09.2013 without clearing the balance amount of Rs 10.80 million. Audit further observed that 1st installment of Rs 10.80 million was deposited on 27.05.2014 by Mr. Ghulam Nabi. Audit holds that transfer of plot twice on down payment and without the clearance of balance amount was violation of rules. This resulted in irregular transfer of plot on down payment.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility may be fixed against the person(s) at fault.

(AIR Para 36 EM-I)

13. Irregular allotment of plots - Rs 6.062 million

According to comment S. No. 2 under section 49 of Capital Development Authority Ordinance, 1960, (Allotment of plots by Prime Minister from the discretionary quota), paragraphs 15(i)(6),15(ii)(7) and 15 (ii-a) of Land Disposal in Islamabad Regulations 1988 having been amended by Notification dated 19.5.1993 which was not published in the official Gazette were ultra-vires of the Capital Development Authority Ordinance 1960 as said paragraphs were beyond the scope of the said Ordinance for Prime Minister did not

figure in the Ordinance in any capacity. Capital Development Authority, itself could not exercise any discretion under paras 18 (c) and 19(b) (iii) of the said Regulations for these provisions were also ultra-vires of the Ordinance and thus were liable to be struck down alongwith paras 15(i)(6), 15(ii)(7) and 15 (ii-a) of the Regulations. Plots so allotted therefore stood reverted to the Capital Development Authority which was directed to take action in that behalf as ordered by the High Court (PLD 1993 Lah. 155).

Audit noticed that the Prime Minister of Pakistan allotted nine (09) residential plots measuring 600 sq yards in Sector D-12 Islamabad to different private/government employees during 1987 to 2007 involving Rs 6.062 million.

Audit further noticed that plots were allotted by the Prime Minister under discretionary quota provided in Land Disposal Regulations 1988 and 2005.

Audit observed that there was no quota reserved in CDA Sectors to be allotted by the Prime Minister under discretionary quota whereas paragraphs 15(i)(6),15(ii)(7) and 15 (ii-a) of Land Disposal in Islamabad Regulations 1988 regarding discretionary quota of Prime Minister having been amended by Notification dated 19.5.1993. Plots so allotted as detailed below, therefore, stood reverted to the Capital Development Authority which was directed to take action on that behalf as ordered by the High Court.

S. No.	Plot No.	Sector	Name of Allottee	Value of plot (Rs)
1	1536	D-12	Zainab Khatoon	480,000
2	1532	-do-	Iftikhar Ahmad khan	2,700,000
3	1529	-do-	Muhammad YasinTahir	2,700,00
4	1533	-do-	Nouriz Shakoor Khan	480,000
5	1534	-do-	ZulfiqarVirk	480,000
6	1530	-do-	Brig: Hamid Nawaz	480,000
7	1539	-do-	Ghafoor Shah	480,000
8	1538	-do-	Zaheer Ahmad	480,000
9	1537	-do-	Khan Muhammad Barohi	480,000
			Total	6,062,700

Audit further observed that total 182 plots were allotted to different persons in D-12 and E-12 by the Prime Minister but complete list of plots was not provided by the department in spite of several written and verbal request. The plots allotted by the Prime Minister are still stand in the name of original allottees to whom the plots were allotted by the Prime Minister. This indicates that Notification dated 19.05.1993 and orders of the Lahore High Court have not been implemented.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility may be fixed against the person(s) at fault.

(AIR Para 45, EM-I)

14. Unauthorized restoration of cancelled plot without recovery - Rs 3.700 million

According to Restoration Policy, plots cancelled due to persistent non-conforming use will be restored as follow:

- a. On the request of allottee for restoration, the concerned Estate Management Directorate will approach BCS to determine the present status of the house/shop etc.
- b. BCS will submit a report that the non-conforming use has been removed.
- c. The concerned Estate Management Directorate will make all balance recoveries from the allottee.

Audit noticed that plot No.27-A street No.13 sector F-7/2 Islamabad was allotted to Mrs. Mehmooda Begum for construction of

residential house in accordance with the Building and Zoning Regulation of CDA. The said house was found under non-conforming use by CDA and final show-cause notice for cancellation/withdrawal of allotment was issued vide letter No.CDA/EM-S-7(13)/27-A/66/14721-14724 dated 22.07.2009.

Audit observed that the allotment was cancelled by the authority vide letter dated 25.08.2009 because allottee neither paid fine nor removed the non-conforming use. Audit further observed that Deputy Commissioner CDA Islamabad withdrawn the order dated 22.07.2009 regarding cancellation of plot. Restoration was not justified because:

- Cancellation of plot was withdrawn without report of BCS that non-conforming use had been withdrawn. Moreover, plot was cancelled on the basis of some evidences collected by BCS but Deputy Commissioner ignored such evidences and restored the plot.
- Estate Management Directorate did not effect balance recoveries before restoration as required under restoration policy, as detailed below:

Fine	500,000
Fine for non-removal of non-conforming use 01.01.2008 to 25.09.2009	3,200,000
Total	3,700,000

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter regarding unauthorized restoration of cancelled plot may be investigated and responsibility may be fixed against the person(s) at fault

(AIR Para 40, EM-I)

15. Irregular transfer of plots without recovery of taxes - Rs 1.302 million

According to Para 7 (i) of Chapter 6 of CDA Property Manual (Transfer of allotment of property) the transfer of any property shall be restricted if any dues are outstanding against the plot.

Audit noticed that plot No.167 Sector G-10/3 was allotted to Mr. Amjad Ali as a result of auction dated 29.05.2009 for Rs 18.608 million. Audit further noticed that said plot was transferred in the name of Mr. Khalid Hussain on 16.05.2011.

Audit observed that plot was transferred without clearance of outstanding dues of Rs 1.302 million on accounts of Capital Value Tax (CVT) and Withholding Tax (WHT) by the original allottee Mr. Amjad Ali. This resulted in irregular transfer of plot due to non-payment of CVT and WHT for Rs 1.302 million, as below:

CVT 2%	186,088,445 x 2%	372,176
WHT 5%	186,088,445 x 5%	<u>930,442</u>
	Total:	1,302,618

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility may be fixed against the person(s) at fault.

(AIR Para 18, EM-I)

16. Irregular transfer of plot without No Demand Certificate and original allotment letter

According to Rule 1 of Chapter-6 (CDA Property Manual) first step for the transfer of property is to apply for No Demand Certificate (NDC) in CDA as per procedure given in Chapter-3. As per Rule 11 of

Chapter-6, original allotment letter/transfer letter/sub-division letter is required to be submitted along with request for transfer of plot.

According to Rule 1 chapter-3 of (CDA Property Manual) NDC is required to be issued before transfer of plot/property and attested copy of allotment/transfer letter is required to be attached with the application for NDC.

Audit noticed that Capital Development Authority allotted plot No.A-1, sector I-11/4 measuring 8.97 acres 36,300 Sq meters to M/s Metro Cash & Carry Pakistan Private Limited for development of whole-sale super market in sector I-11 Islamabad @ US\$ 200 Per Sq meter for a period of 30 years vide agreement signed in August 2007.

Audit further noticed that lease hold rights and obligations of Metro Cash & Carry Pakistan Private Limited were assigned to Metro Habib Pakistan Limited in 2011 under a scheme of arrangement for reconstruction of Metro Cash & Carry Pakistan Private Limited and Makro Habib Pakistan Limited.

Audit observed that CDA issued “No Objection Certificate” for transfer of lease-hold rights and obligation to M/s Metro Habib Pakistan under the scheme of arrangement. Audit further observed that NOC was issued without provision of No Demand Certificate which was a mandatory condition for transfer of lease-hold rights. Scrutiny of accounts record indicates that allotment letter had not been issued to the allottee since 2007 and without allotment letter NDC could not be issued and without NDC, rights and obligation could not be transferred. It is not understood that in the absence of NDC and original allotment letter, how the CDA issued NOC. This resulted in irregular transfer of lease-hold rights and obligation from one party to other.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter of irregular transfer may be investigated and responsibility may be fixed against the person (s) at fault.

(AIR Para 13, EM-II)

17. Unauthorized transfer of plots (Economy Flats)

According to condition No.36 of Auction Brochure, the construction companies/firms/builders shall not be permitted to transfer any site to any other construction company/Firm/Builders or any individual unless construction had been completed on the plot.

Audit noticed that Estate Management-II CDA Islamabad allotted 6 plots through restricted auction in Sector F-11/1 for construction of Economy Flats during 1995 to 1999.

Audit observed that said plots were transferred in violation of specified condition of brochure that the construction companies/firms/builders shall not transfer any site to any other construction company/Firm/Builders or any individual unless construction had been completed. CDA issued No Demand Certificate/No Objection Certificate for the transfer of plots in violation of Rules approved by itself. This resulted in irregular/unauthorized transfer of plots as detailed below:

Plot No.	Sector	Date of allotment	Name of allottee	Date of transfer	Name of transferee
1-A	F-11/1	05.01.1999	M/s Sharik Enterprises	2002	M.Ayyaz Khan Mrs. Saeeda Sultan
2	-do-	02.11.1995	M/s Tameer-e-Mashriq	22.08.1996	MurtazaConst: Co.
5	-do-	20.10.1999	M/s Tameer-e-Mashriq	22.08.1996	ZubaidaBano
11	-do-	09.01.1996	M/s Murtaza Hashwani	18.11.2011	Muhammad Sadiq
13	-do-	13.10.1995	M/s Pakistan Services Ltd	18.08.1998	Aftab Hussain, Insar Iqbal
16	-do-	03.01.1996	M/s Tameer-e-Mashriq	21.06.1999	M/s Kara Korum

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility may be fixed against the person(s) at fault.

(AIR Para 43, EM-II)

18. Unauthorized approval of 2nd term lease and issuance of “No Demand Certificate” against plot involved in non-conforming use

According to condition No.1 of Chapter-3 (CDA Property Manual) No Demand Certificate is required to be issued before transfer of plot/property. Condition-6 provides that after receipt of application (EF-I) One Window Operation Directorate shall send it to R&I section of EM-I & EM-II Directorate. These applications shall be sent to the concerned section, who shall check the following:

- i. Title of property
- ii. Clearance of all outstanding dues.
- iii. Litigation
- iv. Conforming use (use of building for allowed purpose)
- v. Valid construction period
- vi. Valid lease period

According to condition No.7 of Chapter-6, the transfer of any property shall be restricted if the property is involved in non-conforming use. Condition-5 of Chapter-8 provides that certificate of confirming use from BCS is required for change of title through sale deed.

Audit noticed that plot No.18-B Sector G-5, measuring 888.89 sq. yards Diplomatic Enclave was allotted to Mr. A.W Khokhar on 27.10.1972 for construction of shop-cum-offices. The owner of said plot established a private school on the said plot. The 1st term lease of plot was expired in 2005. The said plot was transferred in the name of Mrs. Shabnam Ashraf w/o Saeed Ashraf on 25.02.2013. CDA issued No demand Certificate for the transfer of said property.

Audit observed that the issuance of NDC for transfer of plot was unauthorized because:

- As per para 306/N, plot was allotted for commercial purpose for construction of shops/offices but the lessee without approval converted the plot into school and also committed some building violation
- The owner of the school encroached the area around the school including plot No. C-1 (Restaurant plot), public toilet area and play ground.
- Building Control Directorate has to levy fine for the time during which the owner has used this commercial plot as a school as the same was established as non-conforming use.
- As per para 307/N the lessee was asked to convert the plot into its original trade and remove the unauthorized construction for extension of lease period but the Member (Estate) CDA approved the 2nd term lease period without removing non-conforming use.
- As per para 314/N the AD/EMO-I admitted that Member (Estate) CDA called him in his chamber and directed him to issue NDC
- As per para 318/N, under the direction of Member (Estate) affidavit was obtained from the transferee of the plot No.18-B, to the effect that she will get the trade change after the transfer of plot, whereas this action was required before transfer.
- 2nd term lease of 33 years was approved and the plot was transferred to the name of Mrs. Shabnam Ashraf vide

letter dated 25.02.2013 but as per letters dated January, 2014 the non-conforming use (private school) was still existing there. The record is silent about shifting of non-conforming use after January, 2014.

Above stated facts indicated that 2nd term lease extension was approved and NDC for transfer of plot was issued under influence/direction of Member (Estate) CDA without fulfilling codal formalities. This resulted into unauthorized approval of 2nd term lease and issuance of NDC in favour of allottee of the plot involved in non-conforming use.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility may be fixed against the person(s) at fault.

(AIR Para 37, EM-II)

19. Irregular re-allotment of cancelled plot to Ex-allottee

According to condition No.8 of allotment letter No.CDA/EM-I/Park Enclave (32) 2012/466 dated 29.08.2012, if for any reason allottee decides to surrender the plot, the Authority shall accept such surrender by forfeiting 10% of the total price. Allottee shall also be responsible for any loss that the Authority may sustain in the re-allotment of the surrendered plot.

Audit noticed that the Director Estate Management-I issued intimation letter to Mrs. Salma regarding allotment of plot measuring one (1) kanal in Park Enclave Housing Scheme on 07.09.2011 and proper allotment letter of plot No.32 was issued on 29.08.2012 to said successful applicant. Mrs. Salma (allottee of said plot) forwarded a written application to the Director Estate Management on 18.02.2013 regarding refund of deposited amount against the plot due to surrender

of plot alongwith original documents i.e. intimation letter, allotment letter and original receipts of payments.

Audit further noticed that Member Estate approved the request of allottee regarding surrender of plot and order to refund the advance amount to the allottee (Para 27 to 29 Note file). The plot was cancelled vide letter No.CDA/EM-I/Park Enclave (32)/13/638 dated 12.04.2013. Later on, the ex-allottee of plot Mrs. Salma requested the Director EM-I for withdrawal of refund application on 15.04.2013. On the request of ex-allottee the management withdrew its decision regarding cancellation without submitting the case to competent forum/higher authorities i.e. CDA Board.

Audit observed that when an allotment of plot was cancelled by the competent authority i.e. Member (Estate), therefore EMO Assistant Director-I had no authority/power to restore the allotment against the ex-allottee. This resulted in irregular re-allotment of surrendered plot.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility may be fixed against the person(s) at fault.

(AIR Para 29, EM-I)

20. Unauthorized mortgage against plot without NOC

According to CDA Property Manual para 2-6 of Chapter-6 (Loan and Mortgage against Property):

1. The allottee may give an application as per specimen EF-24 for permission to assign the plot for mortgage. The application is to be given at One Window Operation(OWO) Directorate along with the original agreement prepared on stamp paper of proper value as per specimen EF-25 and its two copies.

2. Along with the application, an affidavit as per specimen EF-26 signed by Oath Commissioner is also to be submitted.
3. After receiving the application, OWO shall send the application to EM-I or EM-II Directorate. The applicant/allottee shall appear before Director and sign the agreement papers in his presence. The Director shall also sign the agreement himself and shall get the signatures of two witnesses.
4. After completing these formalities, Director EM-I shall depute Court Supervisor to accompany the allottee to the Notary Public/Registration Authority for registration of this agreement. The copy of the agreement shall be placed in the file and the original agreement shall be given back to the allottee.
5. Permission to mortgage with loan giving Agency as per request of the allottee will be issued as per specimen EF-27

Audit noticed that plot No.358 sector D-12/3 Islamabad was allotted to Mr. Shafat Elahi as a result of auction on 19.12.2012 for Rs 15.466 million. The said plot was transferred from the name of Mr. Shafat Elahi to the name of Mr. Zulfiqar Azeem on 29.01.2015.

Audit observed that said plot was mortgaged with the Bank of Khyber as a security against the facility. Audit further observed that plot was mortgaged without obtaining NOC from CDA in violation of rules.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility may be fixed against the person(s) at fault.

(AIR Para 53, EM-I)

Performance

21. Failure of CDA to develop the sectors in-spite of collection of money from public - Rs 15,377.723 million

According to Islamabad Land Disposal Regulations - 2005 Rule-5(1)(i) through open balloting at prevalent market price and as per Rule-5 (2) "Notwithstanding anything contained in clause-(I) the authority may reserve any land for the residences of Govt. employees including employees of CDA, autonomous and semi-autonomous bodies and for the Affectees of Islamabad.

Audit noticed that CDA announced different schemes/sectors in Islamabad and allotted plots in different schemes through balloting in I-11, I-12, I-15, I-16 and E-12 in Islamabad during last 30 years. As a result, the Authority had collected Rs 15,377.723 million (**Annexure-C**) from the applicants/ allottees, therefore, it was the duty of the CDA to develop the launched sectors timely.

Audit observed that the Authority failed to develop the announced sectors and could not provide the residential facilities to the applicants. Audit further observed that the allottees were disappointed and submitted applications to CDA for refund of their deposited amounts and many allottees refunded the paid amount without interest after many years. The above state of affairs shows that CDA had badly failed to develop the Sectors for the public as well as Government employees in-spite of fact that allottees had deposited billion of rupees with CDA for development of said sectors. Audit is of the view that CDA collected huge amounts from allottees and used it for the benefit of CDA and subsequently refunded the amounts to the applicants after a long period without providing any benefit to the individuals.

Audit holds that failure of CDA is due to illogical constitution of CDA Board because the Members of CDA Board are employees of Authority and they are working only for the benefit of CDA instead of development of launched sectors for the general public as well as other Government employees.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that CDA may be directed to develop the sectors on priority basis and action be taken against the person(s) responsible for the delay.

(AIR Para 08, EM-I)

22. Non-cancellation of Agro Farms due to non-conforming use of plots and non-development of plots involving Rs 930.00 million

According to para 16 (4) of Islamabad Land Disposal Regulations, 2005 and para 2.1.4 of Islamabad Residential Sectors Zoning (Building Control) Regulations, 2005, the allottees shall have to develop agro-farms, agro industries within three years from the date of possession or deemed possession whichever is earlier and non-conforming use of a building may render the owner and the occupant of the building/land liable to penalty and eviction from the building/land and the allotment/ conveyance deed of the plot may also be cancelled.

Audit noticed that CDA Islamabad conducted detailed physical survey of agro farms from 08.06.2009 to 17.06.2009 in pursuance of the decision of Honourable Supreme Court of Pakistan and during survey it was observed that, out of total 605 plots (original and sub-divided), 169 agro farms were not developed as per conditions of allotment and 339 agro farms were not being used for the purpose for which these were allotted. Thus the very purpose of allotment of the schemes aimed at providing the city with adequate daily supplies of fresh vegetables, poultry, dairy, fruits, fish and flowers was denied due to failure of monitoring of CDA. The plots were neither cancelled nor possession was taken over by the CDA. This resulted in non-cancellation/recovery of penalty and possession of agro farms costing Rs 930.000 million.

Audit pointed out the non-development and non-conforming use of agro farms in September 2009. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

(AIR Para 32, EM-II)

23. Loss due to re-balloting of plots in lieu of deleted plots - Rs 922.500 million

Condition No.1 of terms of balloting of Park Enclave Scheme phase-I CDA provides that, the balloting shall be carried out on “As is where is” basis and location of the plot shall not be changed on any ground whatsoever at any stage.

Audit noticed that balloting of Park Enclave Housing Scheme plots measuring 500 Sq Yards was held on 17.7.2012 and allotment letters were issued to the successful bidders, in July 2015. Later on CDA management deleted 45 plots which were already allotted along Nullah and created 45 new plots. The re-balloting of said new created plots in lieu of deleted plots was held on 17.09.2015.

Audit further noticed that original layout plan of Park Enclave Housing Scheme was approved on 21.10.2011 in which width of Nullah was approved as 90 to 110 feet and after three years the layout plan was changed on 21.11.2014 in which width of Nullah was proposed as 206 feet and 45 plots were deleted due to increasing the width of Nullah.

Audit observed that all 45 deleted plots were located in backward areas whereas new created plots were in prime location i.e. main boulevard area, front side, etc. Audit further observed that open space existed in different locations other than prime location. The Authority was required to utilize this open space/area instead of creating these plots in prime location areas because cost of plot in prime location was higher than value of backward location plots. It is further added that the owners of adjacent plots are enjoying the huge area free of cost due to deletion of plots. It seems that owners of the 45

deleted plots were high profile personalities and the plots were deleted only to shift the allotted plots from ordinary location to prime location in violation of rules and to give undue benefit to the allottees. This resulted in loss of Rs 922.500 million (Rs 20.500 million x 45).

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the deletion of already allotted plots may be investigated along with fixation of responsibility against the person (s) at fault.

(AIR Para 14, EM-I)

24. Non-realization of revenue on account of lease extension fee of commercial plots - Rs 364.375 million

According to Rule 6 of Chapter 19 (CDA Property Manual) expired leases are required to be extended by charging 1 % lease extension charges with the consultation of costing section after completion certificate of building issued by the BCS-III CDA.

Audit noticed that commercial plots situated in I & T centers of sectors G-6 to G -10, F&V I-11/4, Industrial area I-9, I-10/3 and ITK were allotted on or before 1988 for a period of 33 years. As per terms and condition of leases, the first term of lease period had already been expired.

Audit observed that after the expiry of lease period the CDA was required to enforce the allottees for 2nd term lease but no efforts were made by Estate Management-II CDA regarding lease extension. In this way millions of rupees were outstanding against the allottees of commercial plots situated in above mentioned sectors on account of lease extension charges for 2nd term. This resulted into non-realization of Rs 364.375 million on account of lease extension charges.

(Due to non-cooperation of costing section current market price had been determined on the basis of average bid price against Plot No. 423 and 424 (F&V Market I-11/4) auctioned on 20-11-2014 at a bid price of Rs 305,000& Rs 340,000 per square yard, current market price of I&T centre G-6 to G-10 was determined on the basis of bid price against Plot No. 29 I&T Centre G-10 auctioned on 26.03.2009 at a bid price of Rs 71,000 per square yard and current market price of industrial area sector I-9, sector I-10/3 and ITK was determined on the basis of bid price against Plot No. 45 industrial area I-10/3 auctioned on 20.08.2014 at a bid price Rs 29,000 per square yard.)

Audit pointed out the irregularity in December 2016 – February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit stresses for early recovery of the extension fee besides granting extensions to the allottees to legalize their allotment. Further, disciplinary action may also be taken against the responsible person(s).

(AIR Para 10, EM-II)

25. Loss on account of payment of interest due to non-possession of plot - Rs 15.486 million

According to term and condition No. 9 of the allotment letter no additional charges, mark up or compensation shall be payable by the CDA on any amount that would have remained with it and as per condition No. 13, if for any reason CDA fails to hand over possession of the plot to allottee within three months after full payment of the plot, allottee have the option to apply for surrender the plot and claim refund of the paid amount without any deduction.

25.1 Audit noticed that the Bank Plot Class-III Shopping Centre measuring 283.33 sq yards Rawal Town Islamabad was allotted to Sheikh Muhammad Ikram and Mst. Zainab Bibi for a period of 33 years vide letter dated 30.06.2007 for total premium Rs 14.733 million. The allottee paid full premium of plot but the authority failed to handover possession of the plot upto 2013 due to encroachment. As the

Authority had failed to hand over the possession since 2007, the bidder proposed the following three options to resolve the matter.

- Principal amount paid against the plot alongwith markup for the period since 2007 may be adjusted against the premium of plot A-4, Blue Area Islamabad which was allotted through open auction in 2013.
- Allotment of alternate plot in any of the Class-III shopping centers at 2007 rates.
- A moratorium of seven years be given on payments against plot A-4, Blue Area as compensation.

The CDA accepted the proposal at Sr. No.1 and full premium of the plot amounting to Rs 14.733 million alongwith markup of Rs 11.510 million was adjusted against the plot A-4, Blue Area on 13.09.2013 un-authorizedly because according to terms & condition of the allotment letter no additional charges, markup or compensation was payable by the CDA on any amount that remained with it. This resulted in loss of Rs 11.510 million.

(AIR Para 11, EM-II)

25.2 Audit noticed that, Plot No.06, D-12 Markaz measuring 1,333.33 sq. yard was allotted to M/s Naveed Asghar @ Rs 90,000 per square yard on 20.01.2011 through open auction. The allottee deposited a sum of Rs 47,999,880 as a 40% of bid amount and failed to pay the balance amount in 2 equal quarterly installments and the authority cancelled the plot on 15.06.2011 due to non-payment of balance premium i.e. Rs 71,999,820. Later on the ex-allottee applied for restoration of plot in September, 2012. Case of restoration of plot was submitted in 17th CDA Board meeting for the year 2014. The board accepted the restoration of the plot @ Rs 147,266 per Sq. yard for total premium of Rs 144.378 million after adjusting already paid premium and allowing interest amounting to Rs 3.976 million on the paid premium.

Audit holds that the applicant was provided undue benefit / favour in shape of allowing interest of Rs 3.976 million on already

paid premium of Rs 47,999,880 of cancelled plot resulting into loss to Authority worth Rs 3.976 million.

Audit pointed out the loss in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter of allowing interest on paid premium in violation of rules may be investigated besides fixation of responsibility against the person (s) at fault.

(AIR Para 7, EM-II)

26. Non-cancellation of plot due to non-payment of dues - Rs 11.800 million and non-forfeiture of Rs 1.200 million

According to condition-4 of allotment letter of Residential plot No. 279 Park Enclave Housing Scheme CDA, Islamabad, if any amount remains in arrears for six months after it becomes due (whether formally demanded or not) the allotment should stand automatically cancelled, possession of the plot stands reverted to the authority and 10% of the total price of the plot stands forfeited in favour of authority.

Audit noticed that Plot No. 279 in Park Enclave Islamabad was allotted to Mr. Shabir Ali Laghari vide allotment letter No. CDA/EM-I/Park Enclave/(279)/2012/14 dated 24.07.2012. Audit further noticed that as per payment schedule installments were to be paid as follows:-

Installment	Period	Amount (Rs)
1 st Installment	07.01.2012	1,800,000
2 nd Installment	07.03.2012	1,800,000
3 rd Installment	07.05.2012	1,800,000
4 th Installment	30.09.2013	1,800,000
5 th Installment	28.04.2014	1,800,000
6 th Installment	31.08.2014 or at the time of handing over possession	1,800,000

Installment	Period	Amount (Rs)
Total		11,800,000

Audit further noticed that upto 09.04.2015 allottee of the plot failed to deposit even a single installment since issuance of allotment letter. As the allottee had failed to deposit installments in prescribed time limit and dues were outstanding after expiry of 60 days, the plot should have been cancelled and 10% of the total price i.e. (Rs 12,000,000 x 10%) should have been forfeited in the favour of CDA, Islamabad but the CDA instead of cancelling the plot issued show cause notice on 10.04.2015 and the plot was transferred in the name of allottee after receipt of nominal charges of Rs 1.293 million.

This resulted in non-cancellation of plot due to non-payment of dues and non-forfeiture of 10% of total price of plot of Rs 1.200 million.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter of non-cancellation of plot may be investigated besides fixation of responsibility against the person (s) at fault.

(AIR Para 44, EM-I)

27. Unauthorized conversion of clinic plot into apartments

According to Rule 49 (C) of CDA Ordinance 1960 of removal of building, etc erected or used in contravention of this Ordinance:- (1) If any building, structure, work or land in erected, constructed or used in contravention of the provisions of this Ordinance or of any rule, regulation or order made hereunder, the Deputy Commissioner, or any person empowered in this behalf by the Authority may, by order in writing, require the owner, occupier, user or person control of such building, structure, work or land to remove demolish or so alter the

building structure or work, or to desist from using or to so use the land, as to be in accordance with the said provisions

Audit noticed that plot 9-E, Markaz Diplomatic Enclave Islamabad was allotted to Dr. A. Hafeez Akhtar and his three sons jointly for clinic vide allotment letter dated 03.10.1989. Audit further noticed that allottees of said plot appointed Mr. Hussain Sabir S/o Muhammad Hussain as their lawful and special attorney to keep or sell above said property to anybody after construction to approved plan. Purchasers are at liberty to add one more storey after completing formalities with CDA.

Audit observed that plot was allotted for two storey building for clinic, but the allottees constructed third storey without approval of the CDA against the allotment letter. Due to violation of allotment letter, the Authority cancelled the plot on 28.02.2005. Due to non-conforming use CDA should have demolished the 3rd storey constructed unauthorizedly and allottee was required to apply for restoration as the plot was cancelled.

Audit further observed that Deputy Director General Building Control CDA recommended that instead of restoration the cancellation orders may be withdrawn as the additional storey constructed is compoundable violation. The allottee was directed to deposit Rs 3.768 million on account of additional floor, change of use and construction without approval. This resulted into unauthorized conversion of clinic plot into apartment and unauthorized re-allotment of cancelled plot as the restoration of plot was to be approved by the CDA Board.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the possession of plot may be taken over by the CDA as the allotment of said plot has already cancelled due to non-conforming use.

(AIR Para 25, EM-II)

28. Non-obtaining of possession of the cancelled plots

According to Section 2.17 of Zoning (Building Control) Regulations, 2005 (Ban on non-conforming uses), no land or building shall be put to a non-conforming use. A non-conforming use of a residential building may render the owner and occupant of the building liable on 1st conviction to pay a fine of Rs 0.50 million and in case of failure to discontinue the non-conforming use within fifteen (15) days of conviction to an additional fine Rs 5,000 for every day upto three (03) months, the owner or the occupant, as the case may be, shall be liable to be evicted from the building and the allotment deed of the plot be cancelled.

Audit noticed that 31 plots were cancelled by the competent Authority from 1996 to 2014 due to non-conforming use in different sectors of Islamabad.

Audit observed that possession of the plots was required to be obtained, but the Authority failed to do that.

Audit pointed out the issue in September, 2015. The Authority replied that possession of cancelled plots falls under the purview of Estate Management, CDA and Enforcement Directorate, CDA, however, the matter will be taken up with concerned directorate for compliance of Audit observation and report will be communicated to Audit accordingly. Audit stress for taking early action regarding occupation of the cancelled plots.

The matter was discussed in DAC meeting held on 18.04.2017 wherein CDA explained that 03 premises had been sealed. Estate Management had initiated action for taking possession of the cancelled plots and matter relating to other plots had been referred to Enforcement Wing for necessary action. DAC directed the Authority to provide latest status of each cancelled plot to DAC and Audit.

Audit recommends early possession of cancelled plots and their disposal.

(PDP.89/2015-16)

Internal Control Weaknesses

29. Non-cancellation of plots due to non-renewal of 2nd term lease- Rs 2,660.345 million

According to condition No.1 of allotment letters, the land will be leased out for a period of 33 years and may be extended for two subsequent terms of 33 years each on such terms and conditions as may be determined by the Authority at the time of each renewal of the lease. The condition No. 19 of the ibid letters stipulates that in case of default/non confirming use, the allotment of lease will be withdrawn and structure, if any on the plot will be confiscated and no compensation will be paid. The condition No. 29 of the ibid letters provides that in case of breach of any one or more of the above cited conditions and non-observance of the obligations, the allotment will be liable to be withdrawn / cancelled after deduction 10% of the total premium of the plot.

According to Rule 6 of Chapter 19 of CDA Property Manual, expired leases are required to be extended by charging 1 % lease extension charges with the consultation of costing section after completion certificate of building issued by the BCS-III CDA.

Audit noticed that 33 years lease agreements of 129 Agro Farms situated in Chak Shahzad, P&V Scheme No.3 Kahuta, P&V Scheme No.1 Tarlai Kalan, P&V Scheme No.II Sehana and H.9 Orchard were expired during 1999 to 2014. As per restoration policy 2014, the allottees of Agro Farms were required to apply for restoration within a period of one year from the date of expiry.

Audit observed that the neither the allottees of Agro Farms applied for extension nor CDA took any step towards lease extension of expired leases or cancelled the leases in-spite of elapsing a period of more than 20 years. Audit is of view that as the allottees of Agro Farms (whose leases have been expired) have failed to extend their leases for 2nd term inspite of lapsing of so long period, therefore CDA should have cancelled the expired leases. This resulted in non-cancellation of leases valuing Rs 2,660.345 million (**Annexure-D**).

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit stresses for cancellation of plots and their re-allotment through open auction besides taking appropriate action against the responsible(s) and strengthening financial, administrative and internal control system to avoid such lapses in future.

(AIR Para 24, EM-II)

30. Loss due to acceptance of lesser price - Rs 2,706.824 million

According to condition No. 2, 3, 4 and 5 (Scope (III) page-2) of the brochure for auction of plot in different sectors at Islamabad:

- The auction committee reserves the right to withdraw any plot from the auction without assigning any reason.
- The auction committee also reserves the right to reject any bid without assigning any reason.
- The auction committee reserves the right to disqualify any bidder and to amend/delete any of the provisions contained herein to any extent or to add new terms and conditions at the time of auction without assigning any reason.
- The acceptance of the highest bid by the auction committee would be subject to the approval of the CDA Board. The CDA Board reserves the right to accept or reject any bid without assigning any reason.

According to Rule 10 of GFR every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

30.1 Audit noticed that Estate Management-II CDA Islamabad auctioned 88 Nos. plots of different sizes from 2006 to 2016 through open auction in various sectors i.e. Margala Town, G-11 Markaz, D-12 Markaz, I-12 Markaz, F-11 Markaz, Park Enclave and F-9/G-9 Blue Area etc.

Audit further noticed that:

- Plots were located in same location.
- Auction of these plots were also conducted on same date i.e. 24.11.2008.
- Reserve prices of all the plots were same but bids were accepted/approved with different rates.

Audit observed that the Auction Committee CDA/Board did not exercise due diligence while accepting/approving the highest bids. Difference between highest bids accepted against different plots at the same location and at the same time was so high that auction committee/ CDA Board would have reject the highest bid against the plots under objection not matching with the highest bid of other plots. It indicates that auction committee/CDA Board did not kept in view the current market price while accepting the highest bids against the plots under objection. This resulted in acceptance of low prices of 88 plots and ultimate loss to the Authority for Rs 2,523.742 million **(Annexure-E)**.

(AIR Para 30, EM-II)

30.2 Estate Management-II CDA Islamabad auctioned 16 plots of different sizes through open auction in sector I-11/4 Markaz, Fruit & Vegetable Market. Highest bid accepted against plot No. 2-B for Rs 300,000 per sq yard in 2007 and Rs 533,000 per sq yard for plot No.309 in 19.11.2013.

Audit noticed that:

- Plots were located in same location.
- Auction of these plots were also conducted on same date i.e. 13.02.2007, 20.08.2013 & 20.11.2014.
- Reserve prices of all the plots were same but bids were accepted/approved with different rates.

Audit observed that the Auction Committee CDA/Board did not exercise due diligence while accepting/approving the highest bids. Difference between highest bids accepted against different plots at the

same location and at the same time was so high that auction committee/ CDA Board would have reject the highest bid against the plots under objection not matching with the highest bids of other plots. It indicates that auction committee/CDA Board did not kept in view the current market price while accepting the highest bids against the plots under objection. This resulted in acceptance of low prices of against 16 plots and ultimate loss to the Authority amounting Rs 127.453 million. **(Annexure-F)**

Audit requires that matter regarding acceptance of bids with lower prices may be investigated and responsibility be fixed.

(AIR Para 45, EM-II)

30.3 Audit noticed that Estate Management-II CDA Islamabad auctioned 5 Nos. plots (9, 9-A, 3, 3-A & 15-B) through open auction held on 24.11.2008. Audit further noticed that highest bid accepted against the plot No.9 and 9-A was Rs 40.800 million per acre whereas highest bid against the plot No.3 and 3-A was Rs 36.800 million per acre and against the plot No. 15-B highest bid of Rs 31.980 million per acre was accepted.

Audit further noticed that:

- Plots were located at same location.
- Auction of these plots was also conducted on same date i.e. 24.11.2008.
- Reserve prices of all the plots were same but bids were accepted/approved with different rates.

Audit observed that the Auction Committee CDA/Board did not exercise due diligence while accepting/approving the highest bids. Difference between highest bids accepted against different plots at the same location and at the same time was so high that auction committee/ CDA Board would have reject the highest bid against the plots under objection not matching with the highest bid of other plots. It indicates that auction committee/CDA Board did not kept in view the current market price while accepting the highest bids against the plots under objection. This resulted in acceptance of low prices against

03 plots and ultimate loss to the Authority amounting to Rs 55.629 million (**Annexure-G**).

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit requires that matter regarding acceptance of bids with lower prices may be investigated and responsibility be fixed.

(AIR Para 47, EM-II)

31. Failure of CDA to take over the possession of cancelled plots - Rs 1,511.640 million

According to Rule 9 of Restoration Policy 2014, plots cancelled due to persistent non-conforming use will be restored as follow:-

- On the request of allottee for restoration the concerned Estate Management Directorate will approach BCS to determine the present status of the house/shop etc.
- BCS will submit a report that the non-conforming use has been removed.
- The concerned Estate Management Directorate will make all balance recoveries from the allottee.
- Summary for restoration be submitted to the CDA Board for restoration
- In case the allottee does not make any request for restoration, action for taking over possession of the plot as per CDA Ordinance-1960 and other rules/regulation in vogue to be initiated by the concerned Director.

Audit noticed that Director Estate Management-I CDA Islamabad cancelled 21 residential plots in sector G-9, F-6 & F-7 during 1996 to 2016 due to non-conforming use. These allotments were cancelled with the approval of the competent authority i.e. Chairman CDA after issuing of the show cause notices as per CDA Rules.

Audit observed that period of one (01) year to nineteen (19) years has elapsed but authority failed to take over the possession of said canceled plots. Audit is of the view that it is responsibility of the authority to take timely action regarding taken over the possession but no efforts were made by the CDA Management. This resulted into failure of CDA to take over the possession of cancelled plots valuing Rs 1,511.640 million (**Annexure-H**).

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that non taking over possession of the cancelled plots may be investigated and responsibility may be fixed against the person (s) at fault.

(AIR Para 55,EM-I)

32. Loss due to un-necessary reduction in prices of plots of I-16 Sector - Rs 629.910 million

According to para 31 (1), 31 (2) (ii) and para 34 of noting file, the Chairman CDA approved the reserve price of plot @ of Rs 10,000 per sq yard for each category of plot and down payment payable alongwith application 25% and remaining to be paid in three equal quarterly installments. The price of each category of plot as under:

Size of plot	Rate per sq yard	Total price of plot
139 sq yards (25x50)	10,000	1,390,000
200 sq yards (30x60)	10,000	2,000,000

Audit noticed that Director Estate Management-I conducted balloting of 1,322 plots (676 Seven-Marlas and 646 Five-Marlas plots) for I-16 sector on 11.02.2010. The reserve price of plot was approved @ Rs 10,000 per sq yard for each category of plot and this price was based on average auction price obtained from last auction of residential plots in Sector I-16. Audit further noticed that last date of accepting the applications was 05.11.2009 for both categories of plots, later on the Estate Management-I reduced the prices of plots from Rs 2.000 million

to Rs 1.400 million for 7 Marla and from Rs 1.390 million to Rs 1.000 million for 5 Marla plots and also extended the date upto 20.11.2009.

Audit observed those 65% (439 Nos.) applications for 7 Marla plots and 67% (434 Nos) application for 5 Marla plots alongwith 25% down payment of plots were received by the designated banks before reduction of price. Audit further observed that when peoples were already interested in allotment of plots @ Rs 2.000 million and Rs 1.390 million therefore after receiving of 67% applications of plots there was no reason to reduce the price of plots. This resulted in loss to Government amounting to Rs 629.910 million due to un-necessary reduction of prices of plots, as detailed below:

Nos. of plot allotted	Size of plot	Approved Price of plot (Rs)	Reduce price of plot (Rs)	Difference (Rs)	Amount (Rs)
550	7 Marlas (200sq yard)	2,000,000	1,400,000	600,000	330,000,000
769	5 Marlas (139 sq yard)	1,390,000	1,000,000	390,000	299,910,000
Total					629,910,000

Audit pointed out the loss in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter regarding reduction in prices of plots may be investigated alongwith fixation of responsibility against the persons at fault.

(AIR Para 20, EM-I)

**33. Non-recovery of premium and delayed payment charges -
Rs 70.317 million**

As per clause 9 of the allotment letter, a surcharge @ 6 month KIBOR plus 1.5% has to be paid if any kind of payment is not made on prescribed time.

According to Rule 20 chapter-6 of (Islamabad Land Disposal Regulations 2005) in all cases of restoration, the allottees shall be required to pay all outstanding dues of the authority, including delayed payment charges and delayed construction surcharge, if any, and the restoration fee within 30 days of the letter intimating grant of restoration of allotment failing which the application for restoration shall be deemed to have been rejected and the plot, together with structure thereon if any, shall stand resumed by the authority and shall vest in it free from all encumbrance.

According to Item 3 of part IV of Auction Brochure dated 18-20.11.2013 (Mode of Auction), provisional Acceptance of bid will be issued in the name of persons in whose name token was issued. In no case additional name(s) will be added other than token slip name(s) and clubbing of more than one token shall not be allowed and according to Item. 8 of chapter V, *ibid*, allottee(s) are liable to pay all taxes like advance tax and CVT, wherever applicable and in prescribed manner and thereafter submit proof to the authority.

Condition No.5 of allotment letter dated 26.01.1994 provides that, in addition to the premium, Annual ground Rent (AGR) @ Rs 3 per sq yard per annum will be charged from the date of issuance of this allotment letter, payable within the 1st week of every year in advance (whether formally demanded or not). The rate of AGR would be subject to revision by the Authority.

Condition No.10 provides that Extension surcharge on account of non-completion of construction within stipulated period will be charged at the rates prescribed by the authority at that time.

Condition No.15 further provides that, within twelve to fifteen months from the issuance of this letter, the allottee shall start

construction in accordance with plans/drawings of the building as may be approved by CDA and complete within a period of five years from the date of allotment.

According to Notification issued by the CDA (Revision of premium rates for different land uses and Annual Ground Rent) rate of Annual Ground rent on wholesale plot sector I-11 was Rs 13 per sq yard per annum.

According to condition-3 of allotment letter of Residential plot No. 279 in Park Enclave Housing Scheme CDA, Islamabad, if the allottee failed to deposit any installment within the time schedule delayed payment charges @ 15% will be charged by the Authority.

33.1 Audit noticed that plot No.10 Markaz I-9 Islamabad measuring 900 sq yards was allotted to Mr. Khalid Javed and Abdul Rauf on 02.09.1986 for establishing of heavy duty weigh station and possession was handed over to the allottee on 28.12.1986.

Audit further noticed that on the request of attorney CDA Board decided in its meeting held on 06.12.1995 to convert the plot into commercial. The allottee/attorney was asked on 21.07.1998 for payment of Rs 11.374 million on account of conversion charges, AGR, delayed charges on AGR, extension charges upto 01.09.1995 and water charges.

Audit observed that the allottee failed to deposit the said amount and upto February 2013 the amount increased to Rs 29.379 million because as per noting file no pay order was submitted by the allottee and after February 2013 noting file is silent about recovery. CDA neither took any step towards recovery of outstanding amount nor cancelled the plot. This resulted into non-recovery of Rs 29.379 million.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017 and 12.05.2017.

(AIR Para 12, EM-II)

33.2 Audit noticed that Director Estate Management-II allotted a plot measuring 22,222.22 sq yards on 10.09.1993 @ Rs 7,101 per sq yard in sector F-5/1 Islamabad for 33 years lease basis, extendable for two subsequent terms of 33 years for the construction of a five star hotel. Audit further noticed that as per terms and conditions of allotment letter building was required to be completed in all respect within five years from the date of allotment letter but allottee failed to submit completion notice. Estate Management granted extensions from time to time 30.06.2012 on the request of allottee but the allottee failed to submit completion notice till to date.

Audit observed that CDA Management did not recover the outstanding dues on account of Annual Ground Rent (AGR), delay charges and extension charges till to date. Audit further observed that show-cause notice was issued on 23.06.2016 for clearance of outstanding dues within seven days but allottee did not paid the dues. This resulted in non-recovery of outstanding dues amounting Rs 8.938 million, as detailed below:

Annual Ground Rent from 30.09.2012 to 29.09.2016	Rs 1,872,680
Delay payment charges	Rs 398,507
Extension charges(01.07.2012 to 30.06.2016) (22,222.22 sq yards @ Rs 75 per sq yard X 4 years)	Rs 6,666,666
Total	Rs 8,937,853

Similarly plot No.6 measuring 5,469 sq yards (Economy Flats) G-11/3 was allotted to M/s Shafsal Pvt. Ltd. vide allotment letter dated 15.01.2004 for total premium of Rs 63.990 million. Audit observed that a sum of Rs 2.714 million on account of AGR (01.07.2014 to 30.06.2016), delayed charges on AGR, and extension charges from 01.06.2013 to 30.06.2016 were recoverable.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit stresses to recover outstanding dues of Rs 11.652 million (Rs 8,937,853+2,714,278) at the earliest and verified from Audit.

(AIR Para 28, EM-II)

33.3 Audit noticed that plot measuring 8.97 acres (i.e. 36,300 Sq meters) was leased out to M/s Metro Cash & Carry Pakistan Private Limited @ US\$ 200 Per Sq Meter vide agreement dated August 2007.

Audit observed that Annual Ground Rent @ 13 per sq yard had not been recovered from the lessee since the date of lease agreement. This resulted into non-realization of Annual Ground Rent for Rs 5.861 million, as detailed below:

Area	36,300 Sq meter=43,414 Sq yard
Rate	Rs 13 per sq yard
Period	2008 to 2010 = 3 years
Amount	43,414x13x3 =1,693,146
Period	2011-2013 = 3 years
Rate	13 + 15%= 15 Per sq yard
Amount	43414 X 15X3= 1,953,630
Period	2013-2016 = 3 years
Rate	15 + 15%=Rs 17 per sq yard
Amount	43414x17x3= <u>2,241,441</u>
Total Amount =	Rs 5,860,890

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017 and 12.05.2017.

(AIR Para 09, EM-II)

33.4 Audit noticed that Director Estate Management-II allotted a plot No. A-2 sector, F-9/G-9 in Blue Area Islamabad measuring 1,333.33 sq yards @ Rs 453,000 per sq yard through open auction on 22.05.2013 and provisional acceptance letter of bid was issued to the successful bidder on 23.05.2013. Audit further noticed that allottee did not pay the installments of plot according to payment schedule.

Audit observed that allottee failed to pay the installment on due dates and was liable to pay the delayed payment charges according to above terms & conditions. This resulted in non-recovery of outstanding dues on account of delayed payment charges amounting Rs 20.789 million (**Annexure-I**).

Similarly plot No.11-A sector F-10 Markaz measuring 900 sq. yards was allotted to M/s SAIFCO Dubai @ Rs 361,000 per sq yard on 08.06.2012 through auction. Audit observed that allottee did not pay the delay payment charges amounting to Rs 18.594 million.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

(AIR Para 42, EM-II)

33.5 Audit noticed that Plot No. 279 in Park Enclave Islamabad was allotted to Mr. Shabir Ali Laghari vide allotment letter No. CDA/EM-I/Park Enclave/(279)/2012/14 dated 24.07.2012. Audit further noticed that as per payment schedule installments were to be paid as follows:-

Installment	Period	Amount (Rs)
1 st Installment	07.01.2012	1,800,000
2 nd Installment	07.03.2012	1,800,000
3 rd Installment	07.05.2012	1,800,000
4 th Installment	30.09.2013	1,800,000
5 th Installment	28.04.2014	1,800,000
6 th Installment	31.08.2014 or at the time of handing over possession	1,800,000

Audit observed that upto 10.04.2015 the allottee failed to deposit even a single installment and all the six installments were deposited in May-2015. The CDA calculated delayed payment charges for Rs 1.293 million for the period 28.02.2014 to May-2015 whereas actual delayed payment charges were to be recovered as Rs 3.929 million instead of Rs 1.293 million.

This resulted in less recovery of delayed payment charges of Rs 2.636 million.

Audit pointed out non-recovery in December 2016-February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

(AIR Para 50, EM-I)

Audit recommends that the outstanding dues (premium, AGR, delayed payment charges etc.) may be recovered at the earliest besides fixation of responsibility against the person(s) responsible for non-recovery of CDA dues.

34. Non-recovery of fine due to non-conforming use of residential buildings - Rs 434.382 million

According to section 49 (c) of Ordinance 1960, :- (1) If any building, structure, work or land is erected, constructed or used in contravention of the provisions of this Ordinance or of any rule, regulation or order made hereunder, the Deputy Commissioner, or any person empowered in this behalf the Authority may, by order in writing, require the owner, occupier, user or person control of such building, structure, work or land to remove demolish or to alter the building structure or work, or to desist from using or to so use the land, as to be in accordance with the said provisions.

Audit noticed that the Deputy Commissioner CDA Islamabad imposed fine of Rs 466.500 million on different houses due to involving of the said houses in non-conforming use from January, 2007 to December, 2016. Deputy Commissioner CDA decided the cases with imposing of fine on account of violation of non-conforming use.

Audit further noticed that recovery of Rs 32.118 million was effected by Directorate of BCS from 9.10.2015 to December, 2016 on account of non-conforming use and remitted to Estate Management Directorate Revenue. No reasons for non-recovery of balance amount of Rs 434.382 million are forthcoming from record. Moreover no steps were taken by the authority towards recovery of remaining amount. This resulted in non-recovery of Rs 434.382 million.

Audit pointed out the non-recovery in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter of non-recovery of fine may be investigated and responsibility may be fixed against the person(s) at fault.

(AIR Para 10, EM-I)

35. Non-obtaining of the Bank Guarantee - Rs 331.350 million

According to Condition-V (c) page-04 of auction brochure, CDA will deliver vacant possession of the plot to the purchaser after payment of 40% of the total bid amount (i.e. 25% and 15%) alongwith presentation of bank guarantee, which will be retained by CDA till full payment, from A Rated Schedule bank acceptable to CDA against at least two (02) balance installments.

Audit noticed that plot No.01, Markaz F-10 (Ex-Margala Tower) measuring 11,750 sq yards was allotted through auction held on 08.06.2012 to M/s APCO @ Rs 141,000 per sq yard with total premium of Rs 1,656.750 million. Audit further noticed that CDA handed over the possession of the said plot on 06.01.2015 after receiving 40% amount of the total premium. Balance 60% premium amounting to Rs 994.050 million is still outstanding.

Audit observed that allotment letter of the said plot was issued on 22.10.2014 but authority did not obtain the bank guarantee from the allottee till to date whereas according to above condition the possession of the plot cannot be delivered to the allottee until the production of the bank guarantee. This resulted in non-obtaining the bank guarantee amounting to Rs 331.350 million (Rs 165,675,000 each installment x 2).

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that non-obtaining bank guarantee may be investigated and responsibility may be fixed against the person (s) at fault.

(AIR Para 40, EM-II)

36. Non-deposit of cheques in Authority's bank account - Rs 316.800 million

According to Rules 5 of GFR, moneys received as dues of Government or for deposit in the custody of Government should be credited into the Public Account in accordance with the Treasury Rules.

According to Rule 08, it is the duty of the Revenue or Administrative Department concerned to see that the dues of Government are correctly and promptly assessed collected and "paid into the treasury.

Audit noticed that plot No.1, Sector F-8/G-8 Blue Area, measuring 2,666.67 sq yards was allotted to M/s Matracon Pakistan (Pvt) Ltd @ Rs 297,000 per sq yard (total premium to Rs 792.0 million) through auction on 28.06.2012. The allotment letter was issued to the allottee on payment of Rs 316.800 million (40% of total premium) and balance 60% premium Rs 475.200 million was to be recover through six installments (Rs 79.200 million each) as per payment schedule. Audit further noticed that allottee of said plot submitted postdated four (04) cheques amounting to Rs 316.800 million (Rs 79.200 million each) as per revised payment schedule.

Audit observed that all four postdated cheques in original are still lying in allotment file which were expired due to non-deposit in the CDA bank account. Audit further observed that allottee did not pay the balance 60% premium of the plot till to date. This position indicates that Govt. receipts are not promptly watched and not timely deposited in the bank/treasury. This resulted in non-deposit of cheques in Authority's account amounting to Rs 316.800 million as detailed below:

S. No.	Branch	Installment	Cheque	Dated	Amount (Rs)
1	Bank Alfalah	3 rd	0286369	26.03.2014	79,200,099
2	Redco Plaza	4 th	0286370	26.06.2014	79,200,099
3	Blue Area	5 th	0286371	26.09.2014	79,200,099
4	Branch, Isd	6 th	0286373	26.12.2014	79,200,099
Total					316,800,396

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that non-deposit of cheques in the CDA accounts may be investigated and responsibility may be fixed against the person (s) at fault.

(AIR Para 48, EM-II)

37. Non-clearance of outstanding pay orders - Rs 134.858 million

According to Rule 23 of GFR, every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Audit noticed during scrutiny of cash book for month of June, 2016 maintained in the office of Director EM-I (CDA) that pay orders amounting to Rs 134.859 million were outstanding and not cleared upto June, 2016.

Audit observed that pay orders issued and received during the year 2014 & 2015 were also outstanding in addition to pay orders issued during 2016. CDA has taken no steps towards clearance of outstanding pay orders since long. Moreover status of plots/houses against which pay orders are outstanding was also not available in record. This resulted in non-clearance of outstanding pay orders for Rs 134.859 million.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility may be fixed against the person (s) at fault.

(AIR Para 18, EM-I)

38. Loss due to charging of lesser rate for additional storey - Rs 93.997 million

According to Finance Wing, Costing Section, CDA letter No. CDA /CA/C-474/2007/567 dated 22.08.2007, prevailing rate for allowing additional storey during 2007-08 was Rs 4,229 per square yard and letter dated 25th August, 2007 provides the rate of Rs 13,100 per square yard of plot area to be charged for construction of additional storeys.

According to condition No.42 (ii) of allotment letter building was meant for basement, ground floor plus 4 storeys for construction of Economy Flats.

38.1 Audit noticed that plot No.21,22& 23 measuring 13,213 sq yards (Economy Flats) sector F-11/1 were allotted to M/s Shad Enterprises @ Rs 2,061 per sq yard (without open auction) vide acceptance letter No.CDA/EM27(2369)/94/3577 dated 04.10.1996. According to letter dated 13.01.2005 issued by the CDA, plot No.21, 22, & 23 were divided into two plots i.e. plot No.22& 23 having portion of plot No.22 measuring 6,203 sq yards and plot No.23 measuring 7,010.2 sq yards.

Audit observed that allottee of the plot constructed 3 basements, ground floor plus 5 storeys instead of Basement, ground floor plus 4 storeys. Audit further observed that building plan of said plot was approved by the Building Control Directorate vide letter dated

03.05.2012 without charging any payment on account of additional floors, enhanced Floor Area Ratio.

Audit is of the view that additional area in excess of allotment letter was 2 Basements, 1 floor and a pent house which was equal to 15,150 sq yard (i.e. 136,353 Sft), and was required to be charged @ Rs 4,229 per sq yard involving Rs 64.069 million. This resulted into non-recovery of Rs 64.069 million on account of additional floor.

(AIR Para 33, EM-II)

38.2 Audit noticed that plot No.21 (Economy Flats) sector G-11/3 was auctioned on 16.04.2003 and highest bid was Rs 11,800 per sq yard. As a result of auction the plot No.21 measuring 4,646.4 sq yards was allotted in the name of Mr. Abdul Razzaq, Mr. Muhammad Arif Khan and Mr. Muhammad Shabbir for total premium of Rs 54.827 million. Audit further noticed that as per site visit by Building Control Section allottee of the plot constructed 2 Basements, ground plus 5 storeys instead of Basement, ground plus 4 storeys as mentioned in allotment letter.

Audit observed that building plan of plot was approved by the Building Control Directorate vide letter dated 11.06.2010 by charging payment of Rs 11.076 million on account of additional floors, enhanced FAR. Audit further observed that additional area in excess of allotment letter was 1 Basement, 2 floors plus pent house involving 9,696 sq yards (i.e. 87,266 Sft), and was required to be charged @ Rs 4,229 per sq yard involving Rs 41.004 million instead of Rs 11.076 million.

Charging of leaser rate for additional storey resulted in loss of Rs 29.928 million (41,004,384-11,076,435)

Audit pointed out the loss in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter of charging lesser rate for additional stories may be investigated and responsibility may be fixed against the person (s) at fault.

(AIR Para 26, EM-II)

39. Non-forfeiture of token money due to non-deposit of premium - Rs 60.33 million

According to condition No.5 of acceptance letter, in case of non-payment of balance premium and applicable taxes etc by the specified date, it will be assumed that the allottees are no longer interested in the plot and the bid shall stand cancelled and token money or 10 % of the premium of the plot, whichever is higher, shall stand forfeited in favor of the Authority.

39.1 Audit noticed that Plot No. 31 , Markaz D-12 measuring 1,600 Sq. yard was allotted vide acceptance letter dated 28.03.2016 to Mr. Arshad Mehmood @ Rs 174,000 per sq yard as a result of auction held on 26.03.2103. The bidder paid 25% of the premium and did not pay remaining premium, resultantly the authority cancelled the plot on 27.07.2103. The ex-bidder requested for restoration of Plot which was accepted by the CDA Board in its meeting held on 11.06.2015 on payment of Rs 226.095 million within 30 days. The bidder deposited an amount of Rs 33.914 million on 13.08.2015 in addition to the earlier 25% bid amount, hence, total 40% of the premium. The CDA refused to accept the payment with the observation that the entire amount shall be paid within 30 days from the date of intimation of restoration of plot without delayed charges, however, the Deputy Director General (Land &Estate), CDA being higher authority ordered to accept the payment. The bidder upon depositing Rs 33.914 million went to court and got stay order which is still in force.

Audit observed that the applicant was provided undue benefit/favour of Rs 27.840 million (Rs 278,400,000 x 10%) due to non-forfeiture of 10% of total premium as the bidder had failed to deposit entire amount as per acceptance letter and restoration policy but the top management created the way for bidder to hold plot till arrangement of remaining funds.

(AIR Para 5, EM-II)

39.2 Audit noticed that plot No.11-A, Markaz F-10 measuring 900 sq yards was allotted to M/s SAIFCO Dubai @ Rs 361,000 per sq yard with total premium of Rs 324.900 million through auction on 08.06.2012. Audit further noticed that competent authority i.e. Chairman of CDA cancelled the said plot on 18.08.2014 (para 127/N page-34) due to non-payment of balance premium of the plot amounting to Rs 97.470 million

Audit further noticed that after approval of cancellation of said plot by the Chairman, the Director Estate Management could not issue the cancellation letter to the ex-allottee alongwith forfeiture of 10% total premium of the plot according to above condition.

Audit observed that undue favour was given to the ex-allottee due to non-issuance of the cancellation letter as the allottee obtained the stay order from the Court of Law on 01.09.2014 against the cancellation. This resulted in non-issuance of cancellation letter and non-forfeiture of 10% amount worth Rs 32.490 million (Rs 324,900,000 x 10/100).

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the responsibility may be fixed against the person (s) at fault for not taking timely action regarding forfeiture of 10% of total premium.

(AIR Para 39, EM-II)

40. Loss due to conversion of Seven-Marla Plots into Five-Marla plots - Rs 73.670 million

According to Para 03 of balloting brochure of I-16 sector, the detail of plots offered was given as under:

- 25x25 (5 Marla) 646 Nos. @ Rs 1,390,000 each plot
- 30x60 (7 Marla) 676 Nos. @ Rs 2,000,000 each plot

Audit noticed that the Director Estate Management-I CDA, Islamabad conducted the balloting of 1,322 plots (676 seven-Marla + 646 five-Marla) on 11.02.2010. Audit further noticed that 1,887 Nos. applications (912 for 5 Marla plot and 975 for 7 Marla plots) were received by the designated banks alongwith 25% down payment. As per the results of balloting 1,319 applications (550 for 7 Marla and 769 for 5 Marlas) were declared successful and allotment letters were issued to the successful applicants.

Audit observed that 646 (5 Marla plots) were available and same were offered in the balloting brochure whereas according to balloting results 769 applicants were declared successful for 5 Marla plots. Audit further observed that Authority converted 126 plots of 7 Marla into 5 Marla un-authorizedly and due to this actual number of available 5 marla plots reached to a total of 822 plots but the authority allotted 769 plots as a result of balloting leaving 53 plots of 5 Marla un-allotted whereas applications were available for such extra plots. This resulted into loss of Rs 73.670 million due to non-allotment of plots as calculated below:

Total 5 Marla available as per brochure	646
Extra 5 Marla plots available due to conversion of 126 seven-Marla plots into five-Marla	176
Total available plots	822
Plots allotted	769
Remaining plots	53
Rate per plot	Rs 1,390,000
Amount of un-allotted plots	Rs 73,670,000

Audit pointed out the loss in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated with a view to fix responsibility.

(AIR Para 56, EM-I)

41. Non/less recovery of taxes - Rs 136.533 million

As per Income Tax Ordinance 2001, Section 236-A, (1) any person making sale by public auction (or auction by a tender) , of any property or goods (including property or goods confiscated or attached) either belonging to or not belonging to the Government, local Government , and any authority, a company, a foreign association declared to be a company under sub-clause (vi) of clause (b) of sub-section (2) of section 80, or a foreign contractor or a consultant or consortium or collector of customs of Commissioner of (Inland Revenue) or any other authority, shall collect advance tax, computed on the basis of sale price of such property and at the rate specified in Division VIII of Part IV of the First Schedule (10% as amended in Finance Act-2013), from the person to whom such property or goods are being sold.

According to Finance Act 2012, 2% CVT will be payable on purchase of immovable property situated in urban area, falling within the limits of the Islamabad Capital Territory, or such area as may be specified by FBR.

According to Condition 5(C) of balloting brochure of sector D-12 and E-12 successful applicant will be liable to pay all Government taxes (CVT) and withholding etc applicable from time to time before issuance of allotment letter.

41.1 Audit noticed that, Plot No.06, Markaz D-12 measuring 1,333.33 Sq.yd. was allotted to M/s Naveed Asghar @ Rs 90,000 per square yard on 20.01.2011 through open auction. The allottee deposited a sum of Rs 47.999 million as 40% of bid amount. The applicant failed to pay the balance amount in 2 equal quarterly installments and the authority cancelled the plot on 15.06-2011 due to non-payment of balance premium of Rs 71.999 million. Later on the ex-allottee applied for restoration of plot in September, 2012. The case of restoration of plot was submitted in CDA's 17th Board meeting for the year 2014. The board accepted the restoration of the plot for Rs 144.378 million @ Rs 147,266 per Sq. yard after adjusting already paid premium by the allottee.

Audit holds that the applicant was provided undue benefit/favour in shape of charging advance income tax Rs 5,999,985 on old auction price instead of @ 10% advance income tax Rs 19.635 million on restoration amount Rs 13.635 million (Rs 19,635,417–Rs 5,999,985). Simultaneously, amount of CVT was also calculated on old price which resulted in less amount of Rs 3.793 million on account of CVT (Rs 3,927,083 – Rs 133,333).

(AIR Para 19, EM-II)

41.2 Audit noticed that plot No.C-1/A.A Poultry & Vegetable Chak Shahzad measuring 4.90 acres was transferred from the name of Mr. Javed Muwaz Khan to the name of Mr. Amir Afzal Khan Mando Khel for Rs 6 million (@ Rs 1,224,490 per acre) vide transfer letter dated 11.01.2013 and Capital Value Tax @ Rs 2% was paid Rs 120,000 on incorrect declared sale value. Audit further noticed that value of plot No.C-1/A.A was not declared correctly because property No.9 & 9-A measuring 2.50 acres orchard scheme were auctioned on 24.11.2008 and highest bid against the said plots were accepted @ Rs 40.800 million per acre.

Audit observed that current market price of plot No.C-1/A.A was Rs 60 million per acre (approximately), the difference between the declared sale value and current market value of plot was so high. Original sale value of plot No.C-1/A.A was equal or more than Rs 294 million (Rs 60,000,000 x 4.9 acres). Above facts indicate that original/correct sale value of the plot was concealed to avoid the correct value of CVT. This resulted in less recovery of Capital Value Tax for Rs 5.760 million as detail below.

Actual Value of plot (Rs)	CVT deposited (Rs)	CVT to be deposited (Rs)	Less recovery (Rs)
294,000,000	120,000	5,880,000	5,760,000

(AIR Para 29, EM-II)

41.3 Audit noticed that Plot No. 05 Blue Area was allotted to Mr. Kamran Khalid vide No.CDA/EM-27(1473)/13/4895-4898 dated 25.11.2013 for Rs 1,071.997 million. The successful bidder applied for correction/inclusion of name to the CDA chairman dated 25.11.2013

due to security reasons. The request of the bidder was accepted by the CDA Board on 27.11.2013 by charging transfer fee Rs 4,500,000. The Authority included the name of five other persons vide No. CDA/EM-27(1473)/2013/500 dated 27.11.2013.

Audit observed that the applicant was provided undue benefit / favour in shape of inclusion of five names (who were not the bidders) to save Capital Value Tax @ 2 % of market value amounting to Rs 17.866 million (1,071,007,320/6 x 5x2%)

(AIR Para 15, EM-II)

41.4 Audit noticed that Plot No. 06 sector Blue Area was allotted to Mr. Ch. Abdul Rehman and others vide No. CDA/EM-27(2926)/13/3241-3247 dated 22.07.2013 for Rs 839.998 million.

Audit observed that the successful bidders did not deposit CVT @ 2% of the total accepted bid price. This resulted in non-recovery of Capital Value tax for Rs 16.798 million (Rs 839,997,900 x 2% = 16,799,958)

(AIR Para 17, EM-II)

41.5 Audit noticed that balloting of sector E-12 and D-12 was held on 07.10.2013 and allotment letters were issued to the successful applicants alongwith payments schedule according to the terms and conditions of balloting.

Audit observed that allotment letters were issued to the allottees and most of the allottees cleared the total price of plots whereas authority could not receive huge amount on account of 2% Capital Value Tax (CVT) and 5% With-holding Tax (WHT) till to date. This resulted into non recovery of Capital Value Tax (CVT) and With-holding Tax (WHT) of Rs 58.338 million (**Annexure-J**).

(AIR Para 13, EM-I)

41.6 Audit noticed that Estate Management allotted two hundred eighty four (284) residential plots i.e. 41 plots to deputationist and 243 plots to CDA officers BPS-17 to 20 in sector I-8 during 2006-07 to 2009-10.

Audit observed that plots measuring 600 Sq yard @ Rs 4,500 per Sq yard involving Rs 2.700 million and others measuring 355.55 Sq yard & 311.113 sq yard @ Rs 2250 Per Sq yard involving Rs 799,992 were allotted to the CDA officers/deputationists.

Audit observed that allottees of said plots were required to deposit 2% CVT & 5% advance tax at the time of allotment letters which had not been done. This resulted in non-deposit of CVT for Rs 17.611 million (**Annexure-K**).

(AIR Para 25, EM-I)

41.7 Audit noticed that in twelve (12) cases, plots of sector F-6/1, F-6/2 & F-6/3 were transferred during 2013. Audit further noticed that all the said allottees did not declare the original/current market value of plots at the time of transfer. In a similar case Audit noticed that plot No.96-B measuring 1000 sq yard sector F-6/2 was auctioned on 19.12.2012 @ Rs 103,500 per sq yard.

Audit observed that all the said plots situated in same sector i.e. F-6 but original sale value of plots were not declared according to actual market value to avoid the correct value of CVT. This resulted in less recovery of Capital Value tax for Rs 16.367 million.

(AIR Para 09, EM-I)

Audit pointed out the non-recovery in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the outstanding Govt. dues (2% CVT + 5% withholding tax) may be recovered at the earliest besides fixation of responsibility against the person (s) at fault.

42. Loss due to non-recovery/less recovery of delayed payment charges - Rs 54.751 million

According to condition No.5 of allotment letter No. CDA/EM-27(2393)/94/53/157 dated 09.01.1999 if any amount remains in arrears

for more than sixty days after it becomes due (whether formally demanded or not) the authority shall have the right to cancel the allotment, resume possession of the plot and forfeit 10% of the total price plus other dues and charges, if any calculated upto the date of cancellation. The decision of the Authority in this behalf shall be final.

According to condition No. 1&2 (Mode of Payment) of auction brochure, the successful bidder will be required to deposit within 72 hours of the issuance of bid acceptance letter and after adjusting the token money, the balance amount of 25% of the total premium of the plot, non-payment of this amount will result in the automatic cancellation of his bid and forfeiture of the token money.

In case of bid is finally accepted by the CDA Board, the successful bidder will be informed accordingly requiring him to pay.

- 1st installment (25% of the premium) within 3 months of the issuance of acceptance of bid letter.
- 2nd installment (25% of the premium) within 3 months of 1st installment.
- 3rd installment (25% of the premium) within 3 months of 2nd installment.

According to Condition No.9 of allotment letter charges on delayed payments will be levied at the rate of KIBOR+1.5% (or as may be revised from time to time) on all types of delayed payments.

Audit noticed that plot No.11, Sector F-11/1 (Economy Flats) Islamabad was allotted to Murtza Hashwani @ Rs 3,650 per sq yard as a result of auction held on 09.10.1994. As per schedule of payment installment were to be paid as under (total premium Rs 18.108 million):

- 1st installment 03.04.1996
- 2nd installment 03.07.1996
- 3rd installment 03.10.1996

Audit further noticed that the allottee failed to pay installment within scheduled time and show-cause notice was issued for the

payment of Rs 13.626 but no response was received from allottee. Due to default in payments plot was withdrawn on 28.04.1997. On the request of ex-allottee CDA Board restored the plot subject to payment of all outstanding dues including restoration charges, delayed payment charges.

Audit observed that upto 04.08.1999 outstanding dues against the ex-allottee on account of premium, delayed payment charges and restoration charges were Rs 21.200 million (para 99/N of noting file). The outstanding dues increased upto Rs 28.659 million as on 28.09.2001 (vide para 161/N). The allottee of plot was not agreed to deposit the total outstanding dues. At last, Accounts Cell of CDA, recalculated the outstanding dues as Rs 15.147 million including extension charges upto 30.06.2003. The allottee of plot deposited only Rs 14.291 million resulting into loss to Authority amounting to Rs 14.368 million (28,659,385-14,291,008).

Audit pointed out the non-recovery/loss in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that matter regarding lesser recovery on account of delayed payment charges may be investigated and responsibility may be fixed against the person (s) at fault.

(AIR Para 34, EM-II)

43. Loss to Authority due to non-imposition of fine - Rs 40.000 million

According to CDA Ordinance 1960 section 49 (C), (1) If any building, structure, work or land in erected, constructed or used in contravention of the provisions of this Ordinance or of any rule, regulation or order made hereunder, the Deputy Commissioner, or any person empowered in this behalf by the Authority may, by order in writing, require the owner, occupier, user or person control of such building, structure, work or land to remove demolish or so alter the

building structure or work, or to desist from using or to so use the land, as to be in accordance with the said provisions

Audit noticed that CDA sealed 126 properties due to non-conforming use from 07.10.2015 to December, 2016 by imposing the fine of Rs 500,000 per property. Audit further noticed that 80 properties were de-sealed by the order of Deputy Commissioner CDA without recovery of fine already imposed on the said properties. Deputy Commissioner CDA waived off fine and withdrew orders regarding fine already imposed on the said properties and ordered to de-seal the properties.

Audit observed that said properties were sealed by the Deputy Commissioner CDA on account of some evidences of non-conforming use noticed by the Building Control Section and the same Deputy Commissioner (by whom orders properties were sealed) ordered to de-seal the properties without recovery of fine ignoring the evidences of non-conforming use. Above facts indicated that interest of CDA was not kept in view while ordering the de-sealing of properties without fine. This resulted in loss of Rs 40.000 million.

Audit pointed out the loss in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter regarding non-recovery of fine may be investigated and responsibility may be fixed against the person (s) at fault.

(AIR Para 21, EM-I)

44. Loss due to allotment of additional land without competition and charging of lesser fee for bifurcation of plot - Rs 31.631 million

According to criteria for allotment of Agro Farms to Affectees- Orchard Scheme, Murree Road, Islamabad agro farms/P&V Farms are allotted to the following categories:

Affectees of Islamabad

- Who individually or as a group lost 100 kanal or more cultivated land to CDA
- Who has not been allotted any residential plot in Islamabad by CDA
- Who has not been allotted any agricultural land in Colony Districts of Punjab against the acquisition
- The each group of members who have lost not less than 10 kanal land in favour of CDA

Through open auction

The plots are placed in open auction after advertisement in the national press and are allotted through open auction to the highest bidders.

According to section 7 of Islamabad Land Disposal Regulation 1993, all commercial and business plots including plots in wholesale market and for plazas, petrol pumps/Service stations and private amusement parks, shall be sold or leased out through open auction.

According to rules, Rs 160 per square yard was to be charged for bifurcation of plot.

44.1 Audit noticed that plot No.1-A, Sector F-11/1 (Economy Flats) Islamabad was allotted to M/s Sharik International (pre-qualified) vide allotment letter dated 05.01.1999.

Audit further noticed that land measuring 667.66 sq yards adjacent to the plot 1-A was also allotted to owner of plot 1-A M/s Sharik International @ Rs 2,000 per sq yard in the year 2002.

Audit observed that plot No.2.T Sector F-11/2 was auctioned during 1998 @ Rs 41,000 per sq yard whereas rate charged from allottee of plot No.1-A was very minor. Audit is of the view that if the additional land was leased out through open auction, the CDA would have earned additional funds of Rs 26.038 million (667.66 x 41000-2000). This resulted in loss of Rs 26.038 million.

Similarly, allottee of plot No.1 sector F-11/1 (Economy Flats) applied for bifurcation of plot into two equal plots i.e. 1-A and 1-B. CDA Board approved the bifurcation of plot No.1 and plot was divided into 1-A and 1-B allotted to M/s Sharik International Co. and M/s Comfort Co respectively.

Audit observed that plot was sub-divided after receiving a bifurcation fee @ Rs 30 per sq yard whereas according to Rules bifurcation fee was to be charged @ Rs 160 per sq yard because rate of Rs 30 per sq yard was for residential plot whereas subject plot was for commercial use. Less-charging of bifurcation fee resulted in loss of Rs 1.251 million{(9,680 (160-30))}.

(AIR Para 36, EM-II)

44.2 Audit noticed that Directorate EM-II CDA Islamabad allotted plot No.5, Sector F-11/1 (Economy Flats) Islamabad to M/s Tameer-e-Mashriq Pvt. Ltd. (pre-qualified) @ Rs 3,000 per sq yard vide allotment letter dated 20.10.1999.

Audit further noticed that additional land 170 Sq Yard adjacent to plot No.5 sector F-11/1 was also allotted to the allottee of the plot No.5 sector F-11/1 @ Rs 3,000 per sq yard vide allotment letter dated 16.08.2000. Audit observed that plot No.2-M sector F-11/1 was auctioned in 1996 @ Rs 35,900 whereas CDA in the year 2000 allotted the additional land @ Rs 3000 per sq yard to the allottee of plot No.5 Sector F-11/1 without any competition. Audit holds that if the additional land was leased out through open auction the CDA would have earned additional funds amounting to Rs 5.593 million (170 x 35,900-3000). Due to non-disposal of land through open auction the Authority sustained a loss of Rs 5.593 million.

(AIR Para 38, EM-II)

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that matter regarding allotment of additional land at lower rates and charging of bifurcation fee at lesser

rate may be investigated and responsibility may be fixed against the person (s) at fault.

45. Less accountal of recovery in the monthly accounts - Rs 25.268 million

According to Rule-23 of GFR every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Audit noticed that Directorate of Building Control Section of CDA made recovery of Rs 32.118 million from the owners of the houses sealed due to involving in non-conforming use from 07.10.2015 to 31.12.2016 and remitted in Estate Management Directorate.

Audit further noticed during scrutiny of monthly accounts (October, 2015 to December, 2016) that recovery of Rs 6.850 million was received from Directorate of BCS and accounted for in monthly accounts.

Audit observed that Estate Management-I accounted for recovery of Rs 6.850 million in its monthly accounts of October, 2015 to December, 2016 instead of full recovery of Rs 32.118 million effected by the Directorate of BCS. This resulted less/short accountal of recovery for Rs 25.268 million.

Audit pointed out the issue in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter regarding less accountal of effected recovery may be investigated and responsibility may be fixed against the person (s) at fault.

(AIR Para 30, EM-I)

46. Loss due to allowing rebate after expiry of period - Rs 18.307 million

According to Item 1 & 2 of part IV of Auction Brochure (Mode of Payment), the successful bidder will be required to deposit within 72 hours of the issuance of bid acceptance letter and after adjusting the token money, the balance amount of 25% of the total premium of the plot and balance 45% of the premium within 30 days of the issuance of bid acceptance letter and 30% of the premium within 60 days of the issuance of the bid acceptance letter.

According to condition No.3 of acceptance of bid, 5% rebate would be awarded if the successful bidder makes 60% balance amount in lump sum within fifteen days.

46.1 Audit noticed that, Plot No.B-12, F-9/G-9 Blue Area measuring 1,333.33 Sq.Yd was allotted to M/s Mian Muhammad Aslam Farid and three others @ Rs 355,000 per square yard on 22.11.2012 through open auction. In the acceptance letter, the authority added provision of rebate 5% on lump sum payment of 75% remaining premium within 30 days. The allottee deposited a sum of Rs 118.603 million as 25% of bid amount on 27.11.2012. The allottee instead of depositing balance premium within stipulated period filed an application that the plot is located in the middle of nullah, hence, the payment schedule should be rescheduled. The Member/ Financial Advisor CDA after detail deliberation in the matter neglect the request of the allottee but the CDA Board in its 2nd meeting of 31.01.2013, allowed the allottee to pay outstanding premium alongwith rebate within three days after issuance of intimation letter. The authority issued letter on Feb 08, 2013 through special messenger and the allottee deposited remaining amount on 13.02.2103.

Audit observed that the applicant was provided undue benefit / favour in shape of allowing rebate of Rs 17.750 million on 75% balance premium after expiry of payment scheduled. The rebate was allowed which was not covered in the brochure.

Audit holds that extension of favoritism to the applicant was granted by management of CDA.

(AIR Para 18, EM-II)

46.2 Audit noticed that bid of Mr. Asim Jamil against plot No.166 measuring 471 sq yards sector G-10/3 was accepted for Rs 18,604,500. As per condition No.3 of acceptance letter the bidder had to deposit Rs 11.165 million (60% of total premium) upto 15.09.2010 to avail the rebate of 5%.

Audit observed that the Mr. Muhammad Asim Jamil deposited Rs 10.607 million vide pay order No. 2622121 dated 08.11.2010. As the bidder had failed to deposit 60% amount upto 15.09.2010, therefore he was not entitled for 5% rebate after two months of stipulated date but the authority allowed rebate of Rs 558,265 against the terms and condition of allotment letter as the allottee of said plot had failed to deposited 60% premium upto 15.09.2010. This resulted in unjustified rebate of Rs 558,265.

Audit pointed out irregularity in December 2016 - February 2017. The Authority did not reply.

(AIR Para 52, EM-I)

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that matter regarding allowing of rebate after expiry of period may be investigated and responsibility may be fixed against the person (s) at fault.

47. Unauthorized payment of tax liability of the defaulted allottees - Rs 10.132 million

According to Condition 15 of brochure “from the date taking over possession of the plot the allottee shall be liable to pay all taxes, assessments, duties, charges (including betterment and maintenance charges) and imposition whatsoever which are now or hereafter be charged or imposed upon them or be payable in respect of the said plot or relating thereto by any competent authority (including the Capital

Development Authority) under any law, rule, regulation, by-laws or order for the time being in force”.

Audit noticed that Estate Management-II CDA, Islamabad maintained following three (03) banks accounts:-

S. No	Account No.	Bank/Branch
1	0078565201000281	Muslim Commercial Bank (MCB) Ltd, CDA Secretariat branch Islamabad
2	0096503010000217	Muslim Commercial Bank (MCB) Ltd, CDA Secretariat branch Islamabad
3	0602-00000497-01	Habib Bank Ltd (HBL) Civic Centre Branch Islamabad

Audit further noticed that said banks accounts were debited for Rs 10.132 million on 27 & 28.06.2013, 06.01.2014 and 28.06.2016 **(Annexure-L)**.

Audit observed that Federal Board of Revenue (FBR) drawl/removed the amount by freezing the bank accounts. This position indicated that Estate Management-II failed to properly assess and to ensure the payment of taxes i.e. Capital Value Tax (CVT), withholding tax, Federal Excise Duty (FED), Capital Gain Tax (CGT) and advance tax from the allottees on account of sale and transfer of plots. Audit further observed that authority did not take up the matter with FBR regarding drawl of huge amount by freezing the bank accounts but authority kept silent in this matter as the tax was due to the FBR. Finance wing of CDA allocated additional funds amounting Rs 1.003 million on account of recovery of taxes by FBR vide letter No. FW (B)-42(5-A)/2014-15/209 dated 22.09.2014 rather recovering the same from the defaulter allottees.

Audit is the view that the reason of withdrawing the amount of Rs 10.132 million by FBR from the CDA accounts was due to the fact that the CDA could not ensure that the leviable taxes had been paid by the allottees before handing over the possession/allotment of the plots

to the allottees. This resulted in unauthorized payment of tax liability of the allottees.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that non-taking up of matter regarding drawl/removal of amount by freezing the bank accounts with the FBR may be investigated and responsibility be fixed against the person (s) at fault.

(AIR Para 27, EM-II)

48. Loss due to waive off the delayed payment charges - Rs 10.041 million

According to Condition No.9 of allotment letter a surcharge @ 6 month KIBOR plus 1.5% has to be paid if any kind of payment is not made on the prescribed time.

Audit noticed that plot No. 1-C Markaz F-7 Islamabad was allotted to M/s Sardar Builders (Pvt) Ltd vide acceptance letter No.27 (2858)/2010/2381 dated 20.17.2012.

Audit observed that allottee of the plot failed to deposit 1st and 2nd installment on due date, therefore he was liable to pay delayed payment charges Rs 10.041 million as evident from the letter dated 07.09.2011 written by CDA to the allottee. The matter of delayed payment charges was kept before CDA Board who agreed to waive off the delayed payment charges on the plea that clear possession of the plot as well as clear demarcation was not available.

Audit holds that CDA has full fledged Directorate of Enforcement to remove the encroachment and to make available the clear possession of the plots. It was the inefficiency/failure of relevant Directorates of CDA that the Authority had to waive off the delayed payment charges instead of recovery. Furthermore a plot is offered for auction after the survey reports of the relevant Directorate that the plot is clear and free of encroachment. Hence justification of CDA Board to waive off the Delayed Charges is not acceptable.

CDA Board instead of waiving-off the delayed payment charges had to direct the relevant department to explain their position because the allottee of plot was writing letters since 2010 for clear possession of plot. This resulted into loss to CDA for Rs 10.041 million.

Audit pointed out the loss in December 2016-February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the responsibility may be fixed against the person (s) who failed to hand over the possession of plot timely to the allottee.

(AIR Para 31, EM-II)

49. Non-recovery of outstanding dues on account of non-conforming use of residential buildings - Rs 9.350 million

According to section Rule 49 (c) of CDA Ordinance 1960, - (1) If any building, structure, work or land in erected, constructed or used in contravention of the provisions of this Ordinance or of any rule, regulation or order made hereunder, the Deputy Commissioner, or any person empowered in this behalf the Authority may, by order in writing, require the owner, occupier, user or person control of such building, structure, work or land to remove demolish or so alter the building structure or work, or to desist from using or to so use the land, as to be in accordance with the said provisions.

Audit noticed that Estate Management-I CDA Islamabad imposed a fine of Rs 500,000 on Miss Shazia Nazir owner of House No. 4, Street No. 29, F-7/1, Islamabad due to non-conforming use of house vide letter No. CDA/EM/3-7(29)4/66/13127 dated 08.06.2011. It was directed to pay the imposed fine within 5 days and remove the non-conforming use within 15 days failing which the owner liable to pay a fine of Rs 5000 per day. Subsequent reminder dated 01.07.2015

was also issued to pay the fine. Final show-cause notice was also issued vide letter No. CDA/E-M-S-7/2014/66 dated 08.04.2016.

Audit observed that the owner of the house neither deposited the fine to the CDA nor removed the non-conforming use from the house. This resulted into non-recovery of Rs 9.350 million.

(Fine @ Rs 5,000 per day from 24.08.2011 to 30.06.2016 i.e. 1,770 days x 5,000 per day = Rs 8,850,000+500,000 =Rs 9,350,000)

Audit pointed out the non-recovery in December 2016-February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility be fixed against the person (s) at fault.

(AIR Para 41 EM-I)

50. Un-due benefit due to de-sealing of property without recovery of fine - Rs 9.250 million

According to Section 49 (c) (1) of CDA Ordinance 1960, if any building, structure, work or land is erected, constructed or used in contravention of the provisions of this Ordinance or of any rule, regulation or order made hereunder, the Deputy Commissioner, or any person empowered in this behalf by the Authority may, by order in writing, require the owner, occupier, user or person in control of such building, structure, work or land to remove, demolish or so alter the building, structure or work, or to desist from using or to so use the land, as to be in accordance with the said provisions.

Audit noticed that owner of House No.15 street No.39 sector F-6/1 Islamabad, established a Guest House in the residential area by violating the building laws, therefore Deputy Commissioner CDA, Islamabad imposed fine of Rs 500,000 on 26.6.2008 to be paid within 5 days and with the direction to remove the non-conforming use within 15 days failing which after expiry of 15 days the violator will be liable

to pay a fine of Rs 5,000 per day. Due to non-response of reminders issued to the owner, the authority decided to seal the house vide letter dated 26.04.2013.

Audit observed that after passing of 3 years from sealing of the said house Deputy Commissioner CDA, Islamabad ordered to de-seal the house by withdrawal of the order dated 26.6.2008 pertaining to fine. This resulted in non-recovery of fine of Rs 9.250 million and undue favour of allottee as under:

Fine for non-conforming use	500,000
Fine regarding non-conforming use Rs 5,000 per day 10.7.2008 to 26.4.2013	8,750,000
Total	9,250,000

Audit pointed out the irregularity/non-recovery in December 2016-February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the recovery of fine due to non-conforming of use may be effected at the earliest.

(AIR Para 35, EM-I)

51. Suspected misappropriation of receipts - Rs 7.796 million

According to Rule 20 of GFR (Chapter-3) "It is the duty of the departmental Controlling Officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account they should accordingly arrange to obtain from their subordinates monthly accounts and returns in suitable form from claiming credit for so much paid into the treasury or otherwise accounted for and compare them with the statements treasury credits, to see that the amount, reported as collected have been duly credited in the Public Account

Para 20 of CDA procedural manual part-III provides that after verification of the each balance, the bank balance should also be

verified. A statement of account should be obtained monthly from the bank within three days of closing of the cash book and reconciliation statement prepared before the submission of the monthly account to the Account Directorate.

Audit observed that the Director Estate Management-I CDA could not properly collect the receipts, credit to Main Account, reconcile the receipts with the bank which resulted in a minus opening balance of Rs 7.796 million in the monthly Account for June, 2016. This in suspected misappropriation of receipts involving Rs 7.796 million

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility be fixed against the person (s) at fault.

(AIR Para 56 EM-I)

52. Non-forfeiture of 10% of premium Rs 4.450 million

Condition No.5 of mode of payment of auction brochure provides that, upon issuance of allotment letter, the allottee will be required to take over possession of the plot within 30 days, failing which the possession shall be deemed to have been taken over by him.

Condition No.1 of allotment letter dated 19.12.2014 provides that possession of the plot will be taken by the allottee within 30 days of receipt of this letter i.e. by 12.01.2015 failing which the possession will be deemed to have been taken over by him. Condition-8 further provides that if for any reason the allottee decided to surrender the plot the Authority shall accept such surrender by forfeiting 10% of the total premium of the plot.

Audit noticed that, Director Estate Management-I, CDA, Islamabad, issued allotment letter of plot No.227-F street No.75 sector

F-11/1 in favour of successful bidder Mr. Irfan-ul-Wahab Khan on 19.12.2014 after receiving the total premium of plot Rs 44.500 million. Audit further noticed that said bidder wrote the application in the name of Chairman CDA on 02.03.2015 regarding refund against auctioned plot due to non-providing the infrastructure services for the auctioned plot. The Chairman CDA approved the application of the bidder and cancelled the plot with refund of total premium of plot on 13.06.2015 (para No.32 noting side).

Audit observed that allottee did not take over the possession of the plot according to above conditions after elapse of two months and 14 days, which deemed that possession was taken over by him. Audit is of the view that Authority was required to refund the amount of allottee after forfeiting the 10% amount involving Rs 4.450 million. (Rs 44,500,000 @ 10%). This resulted in non-forfeiture of 10% of premium amounting to Rs 4.450 million.

Audit pointed out the non-forfeiture in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter of non-forfeiture of 10% of premium may be investigated besides fixation of responsibility against the person (s) at fault

(AIR Para 37, EM-I)

53. Loss due to non-recovery of transfer fee - Rs 1.799 million

According to Rule 26 of GFR "It is the duty of the departmental Controlling officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Audit observed that the Plot No. 05 Blue Area was allotted to Mr. Kamran Khalid vide No.CDA/EM-27(1473)/13/4895-4898 dated 25.11.2013 for Rs 1,071.997 million. The successful bidder applied for correction/inclusion of name to the Chairman CDA on 25.11.2013 due

to security reasons. The request of the bidder was accepted by the CDA Board on 27.11.2013 by charging transfer fee of Rs 4.500 million. The authority included the name of five other persons vide No. CDA/EM-27(1473)/2013/500 dated: 27.11.2013. The department again allowed exclusion of 03 persons with inclusion of 03 persons for commercial plot No. 5, Blue Area, F-8/G-8, Islamabad for a premium of Rs 1,071.997 million as under:-

<u>Excluded</u>	<u>Included on 28.08.2015</u>
• M/s Kamran Khalid (Initial & only Bidder)	Arhsad Mehmood
• Shahid Rashid Butt (Included after auction on 26.11.2013)	Mian Muhammad Arshad
• Faiza Pervez (Included after auction on 26.11.2013)	Ch. Waqas Ali Ahmad

Audit holds that the applicant was provided undue benefit / favour in shape of inclusion of three name who were not bidders to save the transfer fee i.e which comes to Rs 17.866 million ($2666.66/6 = 444.443 \times 3 = 1333.33 \times 1350 = 1,799,995$).

Audit pointed out the loss in December 2016-February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility be fixed against the person (s) at fault.

(AIR Para 16, EM-II)

54. Non-recovery of extension surcharge - Rs 1.696 million

Chapter 11 Condition No.5 of CDA Property Manual provides that extension in construction period may be granted by the authority on the merit of each case subject to payment of extension surcharge at rates as may be prescribed by CDA from time to time.

Audit noticed that plot No.28, street No.02, sector F-8/3 measuring 887.5 sq yards was allotted to Mrs. Begum Shamsa Abbasi on 17.06.2000 and plot was demolished on 31.10.2000. Audit further noticed that allottee failed to complete the construction within prescribed time frame.

Audit observed that said allottee applied for Certified True Copy (CTC) of plot on 08.11.2016 then it was disclosed that allottee of plot did not obtain the extension period and Rs 1.696 million are outstanding on account of extension surcharge w.e.f 31.12.2003 to 30.06.2016 as detailed below:

1.	Extension surcharge w.e.f 31.12.2003 to 13.02.2007 @ Rs 100 per sq yard (887.5 sq yards x Rs 100 Per sq yard)	277,258
2.	Extension surcharge w.e.f 14.02.2007 to 30.06.2017 @ Rs 150 per sq yard (887.5 sq yards x Rs 150 Per sq yard)	1,381,950
3.	Conversancy charges for the same period @ Rs 1 Per sq yard	12,432
4.	Penalty charges @ Rs 2 Per sq yard for the same period	<u>24,864</u>
	Total	1,696,504

Audit pointed out the non-recovery in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the recovery of extension charge may be effected at the earliest and verified from audit.

(AIR Para 51, EM-I)

55. Issuance of fictitious clearance certificate against use of non-conforming house

According (Chapter-2) of GFR, Rule 20 (1), any loss of public money, departmental revenue or receipts, stamps, opium, stores or other property held by or on behalf of Government, caused by defalcation or otherwise, which is discovered in a treasury or other office or department, should be immediately reported by the officer

concerned to his immediate official superior as well as to the Accountant General, even when such loss; has been made good by the party responsible for it. Such reports must be submitted as soon as a suspicion arises that there has been a loss; they must not be delayed while detailed enquiries are made. When the matter has been fully investigated a further and complete report should be submitted of the nature and extent of the loss, showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery.

Audit noticed that the allotment of House No.40, street No.27, F-6/2 was transferred in the name of Mrs. Muneeza Umer D/o Ghulam Akhtar Malik vide letter No.CDA/EM/S-6 (27)40/64 dated 10.12.1987. Audit further noticed that two notices regarding removal of non-conforming use of house were issued to the owner of house on 05.12.2012 and 22.09.2013 respectively. Later on a fictitious clearance certificate was issued on 18.09.2014 with the signature of Assistant Director BCS-I CDA mentioning that site had been visited by the concerned building inspector who reported that said house was under conforming use as residence and matter was closed.

Audit observed that the said house was rented out to China Estate Construction Engineering Corporation Pakistan on 11.12.2012 and in company documents i.e. letter pad and other allied documents the said house was clearly mentioned as registered office address. It is further added that allotment letter of plot No.1-B, 93 and 107 situated in PEHS were issued in favour of China Estate Construction Corporation on its company address i.e. House No.40, Street No.27, F-6/2 dated in 2015. Audit holds that said house had been rented out since long and undue benefit was given for clearance of the said house from non-conforming use through fictitious certificate.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility be fixed against the person (s) at fault.

(AIR Para 49, EM-I)

56. Irregular exchange of location of plots

According to condition No.1 of terms of balloting of Park Enclave Scheme of CDA, the balloting shall be carried out on “As is and where is” basis and location of the plot shall not be changed on any ground whatsoever at any stage. The premium will be charged according to actual size of the plot.

Audit noticed that plot No.692 and 323 measuring 500 sq. yard in Park Enclave Housing Scheme CDA Islamabad were allotted to Mr. Syed Ghulam Mustafa Shah (MNA) and Syed Amir Ali Shah Jamote (MNA) through computerized balloting held on 17.07.2012. Later on allottee of plot No.692 requested to Director EM-I (East) on 24.07.2014, stating that he had purchased another plot No.323 from Mr. Amir Ali Shah Jamote and said plots are located at different locations and requested for two joint plots at good location in Park Enclave. The request was accepted by CDA and two plots No.524-A and 524-B were allotted against plot No.692 and 323 against the terms of balloting.

Audit observed the following:

- According to terms of balloting location of the plot cannot be changed on any ground whatsoever at any stage.
- Allottee of plot No.323 applied for NDC for the purpose to gift the plot to Mr. Syed Ghulam Mustafa Shah which was not based on fact because plot can be transferred through a gift other than to family member including real parents, real children brothers and sister etc.
- Syed Ghulam Mustafa has admitted that he had purchased the plot.

- The price of plot in 2014 was Rs 17,500,000 while in transfer letter price of plot was mentioned as Rs 12,000,000 to avoid the tax.
- As per topographic site report of Roads Division No.1 pertaining to plot No.323, the plot location is in local depression and will require mechanized filling which contain additional time & cost implication.

In the light of above, audit is of the view that undue favour was given to the both allottees and exchanged the location of plots against the policy.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility may be fixed against the person (s) at fault.

(AIR Para 17, EM-I)

57. Fictitious auction of plot and undue favour to allottee

According to Rule 6 (1) of Islamabad Land Disposal Rules 2005, all Commercial and Business plots shall be sold or leased out through open auction as commercial plots, or for one of the specific activities mentioned in clause 3 (2).

Clause 3 (2) provides that, plots for any kind of commercial activity having profit as a primary aim, and include plots earmarked for shops showrooms, markets, departmental stores, hotels, motels, guest houses, marriage halls, restaurants, cafes, banks, insurance companies, petrol/CNG filling and or service stations, sites for multi-storey building meant for shops, offices and or residential apartments, sites for multi storey parking and offices connected with industrial and commercial enterprises.

Audit noticed that plot No.21, (Economy Flats) sector G-11/3 was auctioned on 16.04.2003 and highest bid received was Rs 11,800 per sq yard. As a result of auction the plot No.21 measuring 4646.4 sq yards was allotted in the name of Mr. Abdul Razzaq, Mr. Muhammad Arif Khan and Mr. Muhammad Shabbir for total premium of Rs 54.827 million.

Audit observed that following three parties/persons (residing abroad at the time of auction) participated in the bidding process through their General Power of Attorney (GPA).

S. No.	Name of participant	Name of GPA	Token No.
1	Mr. Muhammad Shabbir S/o M. Yousaf	Mr. Raja M. Yasin Khan	253
2	Muhammad Arif Khan S/o Muhammad Khan	Mr. Raja M. Yasin Khan	252
3	Mr. Abdul Razzaq S/o KhushDil	Mr. Raja M. Yasin Khan	251

Audit further observed that Mr. Raja Muhammad Yasin Khan as GPA participated in the bidding process on the behalf of above parties and as a result of highest bid Rs 11,800 per sq yard the plot was allotted in the name of above three persons. A detail scrutiny of record further revealed that a single person as attorney of three persons participated in bidding and it is not clear from bidding sheet that whose bid was highest and why the plot was allotted to three persons who were competing in the bidding process. These facts indicate that auction of plot No.21 G-11/3 was only a formality and allotment of the plot was pre-determined. This resulted in fictitious auction of plot for Rs 54.827 million.

Brochure of the said plot was not on record. The same was also not produced on repeated demands. Further the following post bid changes were made:

- One additional Basement and two storeys were allowed and rates for additional basement and storeys were not shared with audit.

- Extension charges amounting to Rs 696,960 were waived-off for the period 01.07.2008 to 30.06.2009 on the plea that allottees were living abroad as per policy adopted for the allottees residing abroad free of charges. Waive-off extension charges was not justified because said policy was adopted for all allottees/spouse/department children working abroad in case of residential plots only; it was not applicable on commercial plots.
- The plot was transferred to other parties without completion of building plan.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit recommends that the matter may be investigated and responsibility may be fixed against the person (s) at fault.

(AIR Para 23, EM-II)

58. Loss of Rs 155.603 million

Condition of the brochure for auction of plots in Sector G-10, Islamabad, provides the following:

1. The auction committee also reserves the right to withdraw any plot from the auction without assigning any reason.
2. The auction committee also reserves the right to reject any bid without assigning any reason.
3. The auction committee reserves the right to disqualify any bidder and to amend/delete any of the provisions contained herein to any extend or to add new terms and conditions at the time of auction without assigning any reason.
4. The acceptance of the highest bid by the auction committee would be subject to the approval of the CDA Board. The

CDA Board reserves the right to accept or reject any bid without assigning any reason.

According to GFR Rule 10 “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

Audit noticed that Estate Management-I CDA Islamabad auctioned and allotted 102 plots of different sizes through open auction in sector G-10/2 & G-10/3 and accepted bids.

Audit observed the following:-

- That all plots were located at the same location/sector.
- Auction of these plots were also conducted on same date.
- Reserve price of all the plots was same but auction committee accepted/approved different rates.

Audit is of the view that highest bid price per sq yard received through auction was required to be accepted keeping in view the standards of financial propriety. Acceptance of different prices for the same area/location and size other than the highest bid was not justified.

The Auction Committee CDA/Board did not exercise due diligence while accepting/approving the bid price and un-reasonable rates in the same area were accepted. This resulted in acceptance of low prices of plots and caused ultimate loss to the authority amounting to Rs 155.603 million.

Audit pointed out the irregularity in December 2016 - February 2017. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit requires that matter may be investigated and responsibility be fixed.

59. Non-cancellation of stalls in Sasta Bazaars Islamabad due to violation of allotment/ policy (Administration Board Orders Instructions 1985)

According to the Allotment Policy (Administrative Board Orders and Instructions 1985) approved by the CDA Board, the following instructions should have been strictly followed while allotting managing the stalls in the CDA Sasta Bazars (at five locations i.e. H-9, Bara Kahu, G-10, I-9/4 and G-6 Aabpara):

1. A management committee presided by Director Municipal Administration will ensure proper implementation of the rules and also ensure that no middle-man is allowed to function in any capacity in the entire business carried out in above mentioned bazaars. The payment (salaries) paid to staff posted on bazaars will be met from the monthly fees of bazaars. (Instruction- 1)
2. Allotment will be made on purely temporary basis by issuance of a license for one year ending 31st December which will be renewed in the month of January. Preference will be given to the (a) Vegetable growers/Poultry farmers (b) government servants (c) Handicapped persons & widows (d) Students (e) Other non-professional persons (f) professional petty shopkeepers. (Instruction 2.i & 2.ii)
3. The allotment will be made on first come first served basis and allotment shall be renewable after 31st December subject to satisfactory behavior.
4. Each stall holder will provide two copies of photograph, one for issuance of card (of different colour according to day of stall) and another for the record.
5. The stall-holder will always carry the card with him during his business hours, and will produce the same on demand for verification purpose.
6. A quarterly audit would be arranged through the Accounts Officer, DMA and reports submitted to the Board for information. (Para 4)

7. Rates of various commodities shall be fixed by the management committee, after ascertaining prevalent market rates in Rawalpindi and Islamabad. (Para 5.1).
8. Approved weekly rates list in bold letters on a black slate or card-board shall be prominently displayed by each stall-holder (Para 5.3).
9. Every stall-holder shall be allowed to start business only after display of approved rates of different commodities fixed by the Management Committee (Para 5.4).
10. The licensee shall be bound to sell commodities at the rates fixed by the Management Committee (Para 5.5).
11. Every stall-holder shall be liable to abide by the above mentioned terms/conditions as well as conditions framed/enforced by the Management Committee in future. In case of infringement of any of the above mentioned Rules, license for the stall-holder shall be cancelled (Para 5.8).
12. Periodical inspections of these bazaars will be carried out by all the members of the board in rotation to ensure that the bazaars are functioning in an orderly manner. Inspection comments will be duly recorded in an Inspection Book to be maintained in the Complaint Office in the Bazar.
13. A licensee cannot hold more than one stall at a time or operate in more than one bazaar at a time (Para 2.10).

During examination of the relevant record and site visit of H-9 Bazaar on 04.10.2016 the following violations of the CDA Allotment Policy (Administration Board Orders and Instructions 1985) of stalls have come to notice:-

- i) Mostly stalls were found sublet as the original allottees of the stalls were not present at stalls and on asking about the payment of CDA dues, they responded that they were paying rent from Rs 6,000 to Rs 12,000 per month per stall to the allottees/possession holders of stall. Whereas,

according to the BOI policy the licensee could not be allowed to sublet the stall.

- ii) Mostly stalls have been converted/amalgamated into larger stalls/super stores without approval of the competent authority and without charging the special rates according to the size of restructured big stalls.
- iii) Some stalls were found allotted to the parliamentarians and their relatives. For instance three stalls bearing No.A-1,2 and 3 were allotted to Dr. Tariq Fazal Ch. in H-9 Weekly Bazaar for two days on Tuesday & Sunday and same stalls were allotted to his father Mr.Fazal Dad for one day bazaar on Friday. 03 Stalls bearing No. C-48, C-49 and C-50 were also allotted to Mr. Fazal Dad in G-6 Weekly Bazaar (Stalls allotted in the year 2016).
- iv) In certain cases, stalls were allotted to the entire family members. For instance, five to seven (07) stalls allotted to one family.
- v) In few cases, more than one stall was allotted to the same person in the same bazaar. Whereas, according to CDA policy, a licensee cannot hold more than one stall at a time or operate in more than one bazar at a time.
- vi) In numerous cases, trades were found changed. For instance as per CDA record stall holders were allowed to sell fruits and vegetables, whereas, they were selling crockery or other commodities/ items, without approval of the CDA Administration.
- vii) As per policy the Management Committee was to be constituted to monitor the operation and maintenance of the bazaar, besides approving the rates of entire commodities including fruits and vegetables, keeping in view, market rates in Rawalpindi and Islamabad cities. Whereas, the constitution of the committee and approval of the rates of the all commodities (except the daily rates of fruits and vegetables) were not fourth-coming from the produced record.

- viii) As discussed mostly allotments of stalls were since initiation of the bazaar. Whereas, according to the CDA policy, allotment would be made on purely temporary basis by issuance of a license for one year ending 31st December, which would be renewed in the month of January.
- ix) For the purpose of allotment of stalls priorities should be given to the vegetable Growers, Poultry Farmers, government Servants, Handicapped persons, Widows, Students, Other non-professional persons and professional petty shopkeepers. Whereas, there was a rear possibility that such aspect would have kept in view, while allotting the stalls to the eligible persons.
- x) Rate lists of commodities other than the fruits and vegetables were not found displayed in front of stalls.
- xi) Quarterly Audit Report conducted by the Accounts Officer (DMA) and submitted to the Board for information were not fourth-coming from the produced record.
- xii) Vehicles were not being parked in the proper parking place and resultantly vehicles were parked in the front of gates of bazaar with end result of blocking the traffic and non-receipt of revenue in shape of token fee.
- xiii) Two Walk Through Gates were purchased and placed in the CDA bazaar office whereas, these were required to be installed, keeping in view the present security hazards.

Audit further observed that about 19 employees (including 5 inspectors and 14 supervisors) were deployed at H-9 bazaar to monitor the rates of commodities and operation & management activities of the bazaar in addition to numerous security guards. However, the above situation reflected that not a single deputed person was performing his duty properly leading to gradual commercialization of the bazaars instead of running the bazaar for the welfare of the population of the twin cities at no-profit no-loss basis. Moreover, the CDA was collecting the stall fee at the rates approved in year 2000 resultantly the Authority was sustaining recurring loss as salaries paid to the

employees deputed at bazaars is more than the revenue received from the bazaars.

Audit pointed out loss in October 2016. The management replied that no priority was given in any case except who fulfilled the prescribed criteria. Most of the stalls were allotted since initiation of Bazar i.e. 1980 and stallholder were still working in Bazar, as they had no alternate source of income. The Bazaar administration conducts a survey every fortnightly and if stallholder is found in violation with policy and terms, the stalls is cancelled. If a stall is found sublet/under unauthorized use the stall is cancelled. For instance in solving the parking issues outside the bazaar, ICT Administration is also repeatedly asked. In addition to fixation of daily rates of fruits and vegetable, in future rates of other commodities will also be determined on weekly basis. The reply furnished is not satisfactory. The stalls were allotted by CDA on permanent basis instead on temporary basis as required under Administration Board Orders and Instructions 1985. CDA response that Bazars are surveyed fortnightly and trade change/non-conforming use stalls are cancelled is without any documentary evidence. The stalls were being sublet at the will of the allottees and there is no check and balance by CDA. There was no criterion in place for allotment of stalls in weekly Bazars. In some instances as pointed out by Audit stalls were allotted to sitting Minister and his father in the year 2016. Security arrangements for visitors of these Bazars were very poor. The shortcomings as pointed out by Audit exist in all weekly Bazars in Islamabad.

Audit recommends that necessary remedial measures be taken in the light of Audit observations besides documentary evidence in support of reply may be produced to Audit for verification.

(DP. 199/2016-17)

60. Loss to the Authority due to acceptance of bids at lower rates - Rs 123.550 million

General Financial Rule – 23 (Vol-I) provides that every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held

personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Audit observed during scrutiny of the accounts record of Secretary CDA Board that auction bids against various residential and commercial plots were accepted by the CDA Board in its meetings held in 2010-11 and 2011-12 on very lower side as compared to last auction bids updated on GPI against the same plots, whereas, keeping in view authority's interest these bids should have not been accepted at lesser prices than the updated GPI prices. Due to acceptance of auction bids ignoring GPI prices against the same plots, the Authority sustained a loss of Rs 123.550 million.

Audit held that loss occurred due to mis-management and ineffective implementation of administrative, internal and financial controls.

Audit pointed out the loss in May 2015. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit stresses for inquiry and action against the responsible(s).
(PDP.1/2015-16)

61. Loss of millions of rupees to the Authority due reduction in Annual Ground Rent rates

General Financial Rule-23 (Vol-I) provides that every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Audit observed during scrutiny of the accounts record of Secretary CDA Board that Annual Ground Rent (AGR) rates were revised in its 18th meeting held on 03.12.2013 on the basis of 400% increase in prices (average of GPI, average auction price and development cost). Subsequently, CDA Board in its 9th meeting held on 30.05.2014 again revised Annual Ground Rent (AGR) rates on the basis of General Price Index (GPI) 325% only without any justification/logic. Resultantly Annual Ground Rent (AGR) rates were reduced to the extent of 18.75% (75/400x100) causing loss millions of rupees to the Authority.

Audit holds that loss occurred due to inadequate oversight mechanism for implementation of financial and internal controls.

Audit pointed out the irregularity in May, 2015. The Authority did not reply.

The matter could not be discussed in DAC meeting despite requests made by Audit on 26.04.2017, 12.05.2017 and 19.09.2017.

Audit stresses for inquiry and action against the responsible(s).
(PDP.2/2015-16)

62. Illegal/unauthorized Amalgamation of Plots in violation of Zoning (Building Control) Regulation, 2005

Rules 2.3.1 Zoning (Building Control) Regulations-2005 provides that “No plot shall be amalgamated with an adjoining plot or plots for construction of building or for any other purpose whatsoever”.

Audit observed that Director Building Control violated the Regulations by illegal/unauthorized amalgamation of plots, construction and alterations etc., as detailed below without approval of the competent forum:

Plot Number and Sector	Amalgamation with Plot No.
Plot No. 2-I, Class-III, F-11/2	Plot No. 02-I with 02-J, Bazar No. 02, Class-III Shopping Centre, Sector F-11/2, Islamabad

Plot Number and Sector	Amalgamation with Plot No.
Plot No. 2-S Bazar No. 2 Class-III, F-11/2	Plot No. 2-S with 2-T, Bazar No. 02, Class-III Shopping Center, Sector F-11/2, Islamabad
Plot No. 20-B, G-10 Markaz, Islamabad	Plot No. 20-B with 20-C, G-10 Markaz, Islamabad
Plot No. 18-A G-10 Markaz, Islamabad	Plot No. 18-A with 18-B, G-10 Markaz, Islamabad.

Audit pointed out the illegal/unauthorized amalgamation of plots in September, 2015. The Authority replied that Building Control, CDA was not vested with power to amalgamation of plots. Rather, it falls under the purview of Estate Management, CDA & Urban Planning, CDA. Therefore, the para will be referred to concerned formation for factual position and their reply will be communicated accordingly.

The matter was discussed in DAC meeting held on 18.04.2017 wherein CDA explained that notices for unauthorized amalgamation without approval of CDA have been served. DAC directed the Authority to cancel the plots involved in illegal amalgamation and take possession of the plots. DAC pended the Para.

Audit stresses for inquiry and action against the responsible(s).
(PDP.94/2015-16)

63. Non-recovery of outstanding dues on account of non-conforming use of residential buildings - Rs 143.5 million

According to Rule 20 of GFR “Subject to any special arrangement that may be authorized by competent authority with respect to any particular class of receipts it is the duty of the departmental Controlling officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Audit noticed from the record maintained in the office of the Director, Estate Management-I, CDA Islamabad that 287 persons were found to be responsible for non-conforming use of residential buildings.

Audit observed that fine of Rs 500,000 each was liable to be recovered from these persons but record did not show any recovery. This resulted in non-recovery of Rs 143.5 million.

Audit pointed out the non-recovery in November, 2015. The authority did not reply.

The matter was discussed in DAC meeting held on 18.04.2017 wherein CDA explained that fine of Rs 500,000 had been received from 6 allottees out of 287 persons and most of the cases of recovery had been referred to Additional Collector (Recovery) CDA. Progress would be intimated on receipt from the Collector. DAC directed the Authority to provide record to Audit for verification of recovered amount and updated status of balance cases.

Audit recommends early production of record regarding recovery and updated status of all cases.

(PDP. 132/2015-16)

64. Loss to authority due to suspected embezzlement in bidding of a commercial plot - Rs 20.00 million

According to Item 3 of eligibility criteria for Auction held on 23.04.2015, the persons participating in the Auction are required to obtain tokens by providing pay order of Rs 20.000 million / 10.000 million for commercial plots and Rs 5.000 million for IJP plots from the Accounts Officer, Estate Management-II Item-4 ibid provides that tokens used in successful bids shall be adjusted in the first installment and therefore cannot be used in subsequent bidding.

Audit noticed that the Director, Estate Management-II, CDA Islamabad auctioned Plot No. C-3, Blue Area, Islamabad on 23.04.2015. The successful bidder, a group of five, submitted pay order No. AAA11562490-91-92-93 for Rs 20.000 million.

Audit observed that while issuing provisional acceptance of bid, adjustment of Rs 40.000 million was made instead of Rs 20.00 million causing loss of Rs 20.00 million.

Audit pointed out the loss in November 2015. The Authority replied that the bidder provided six pay orders of Rs 40.000 million according to receipt issued by Accounts Officer, E.M-II, on 23.04.2015, and the same amount was deposited in CDA account.

The reply furnished by the authority is not tenable because there was only requirement to deposit Rs 20.000 million. Extra deposit was neither required nor justified.

The matter was discussed in DAC meeting held on 18.04.2017 wherein CDA explained that four pay orders of Rs 20.00 million were mentioned on token No. 416. After fall of hammer the successful bidders provided two more pay orders of Rs 10.00 million each which were acknowledged by Accounts Officer EM-II. DAC directed the Authority to provide relevant record to Audit for verification.

Audit stresses for inquiry and action against the responsible(s).
(PDP.219/2015-16)

65. Irregular retention of receipts - Rs 1,273.430 million

According to Rule 20 of GFR “it is the duty of the departmental Controlling officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.”

Para 20 of CDA Procedure Manual Part-III provides that after verification of the cash balance, the bank balance should also be verified. A statement of account should be obtained monthly from the bank within three days of closing of the cash book and reconciliation statement prepared before the submission of the monthly account to the Accounts Directorate.

Audit observed that the Director Estate Management-II, CDA, could not credit the receipts of Rs 1,273,430,001 to Main Account. In the monthly Account for June, 2015 after depositing remittance of Rs 468,000,000 to Head of Treasury, CDA there was still a balance of

Rs 1,273.430 million. This resulted into irregular retention of receipts of Rs 1,273.430 million.

Audit pointed out the irregularity in November 2015. The authority replied that Cheques deposited in the last days of the month (s) remain unaccounted for in the books of Accounts, therefore, the closing balance remains on higher side. The cheques of Rs 575.973 million were in the pipeline and promptly adjusted into the Monthly Account of the July 2015. Further, Rs 0.630 million was deducted by the Bank on Account of Excise Duty, Rs 9.905 million forcefully snatched by FBR in the last year are still to be adjusted. Moreover, an amount of Rs 0.948 million were wrongly debited by the Bank. Thus, Rs 587.456 million may be excluded ($575.973 + 0.630 + 9.905 + 0.948 = 587.456$) and a balance of Rs 685.974 remains.

The reply furnished by the Authority was not tenable as it only justified Rs 575 million. Even the previous opening balance could not be remitted to the final head of Account, Head of Treasury.

The matter was discussed in DAC meeting held on 18.04.2017 wherein CDA explained that it is general tendency of the allottees that they pay their dues on the last days of the months, hence a number of Pay Orders remain in pipeline and unaccounted for. However, these Pay Orders are immediately adjusted in the Monthly Accounts of the following months. Due to this practice, huge closing balance and opening balance appears in the monthly accounts. DAC directed the Authority to reconcile the balances with Audit within 3 days.

Audit stresses for inquiry and action against the responsible(s) besides strengthening internal controls regarding accountal of receipts.

(PDP.224/2015-16)

66. Non-maintenance of cash book and non-reconciliation of cash receipt with Bank Account - Rs 1,430.386 million

According to Para 63 of CPWA Code, when money is received on behalf of Government it should at one be brought to account in Cash book. Monthly reconciliation should also be made with and detailed of difference if any be prepared for rectification.

Audit noticed that the Director Estate Management-I, CDA Islamabad collected receipt of Rs 1,430.386 million on account of price of plots, transfer fee and allied charges during the year 2009-10 and deposited it in the Bank Account.

Audit observed that Cash Book was not maintained on the approved format as per code's instruction and also did not reconcile its receipt with the bank, which is a serious irregularity and financial indiscipline.

CDA replied that the observation raised by the audit party for the FY 2009/10 is not valid, because all the receipt collected during the said year have been entered in the respective cash books, the cash books have been maintained and signed by the then concerned Accounts Officers and these receipts have also been accounted for in the respective monthly accounts.

Moreover, the same Para had already been pointed out by the audit party vide PDP-117 for the FY 2008-09, Accounts Department had already started resolving the issue of reconciliation which was not made since long.

The reconciliation for the said year (2008-09) was in progress, once it is being accomplished, it would be presented for verification to the concurrent audit officer and the reconciliation of FY 2009/10 shall be started afterwards, naturally.

Furthermore, it is to bring in your kind notice that receipts for the Year 2009-10 from March 2009 had been credited to the bank and cash book is duly reconciled with the bank, all the necessary record is available for evidence/verification.

The amount of Rs 1,430.386 million was intimated to Audit and had been booked accordingly in the monthly account of FY 2009-10 and recorded in the cash books which are duly signed by the Accounts Officer and the undersigned respectively. The reply was not tenable and contrary to the facts. As admitted in reply that reconciliation for the year 2008-09 had not been carried out than

balances worked out for the year 2008-09 taken as opening balance on the year 2009-10 stands unauthentic. Details not found recorded in the cash book. Non-maintenance of cash book and non-reconciliation of Accounts is as serious financial lapse for which responsibility needs to be fixed besides doing the needful at the earliest.

It was further pointed out that proper record of receipts was not being maintained and no reconciliation is being carried out to determine actual account of receipts. Audit observed that pay order/other financial instruments are recorded in note portion as detached for deposit in CDA account but its actual deposit and clearance in CDA account through removal order is not properly watched/followed up and recorded. Due to non-existence of internal controls in this regard, non-receipt of dues cannot be overruled.

Audit recommends early corrective action.

(Para 14 AIR September 2011)

67. Irregular allotment of Commercial Plot without deposit of Advance Tax and Capital Value Tax - Rs 112.800 million

As per Item 8 of Chapter V (Mode of payment) of the Auction Brochure dated 23.04.2015 provides that, Allottee(s) are liable to pay all taxes like advance tax and CVT, wherever applicable in prescribed manner and thereafter submit proof to the authority. Item 5 of Provisional Allotment letter provides for advance tax @ 10% and CVT@ 2%

Audit noticed that the Director, Estate Management - II, CDA Islamabad allotted a commercial plot No. 3-C, F-9 / G-9, Blue Area, Islamabad, to 05 persons vide No. CDA/EM-27(2986)/15/429-436 dated 28.04.2015 at total premium of Rs 936.998 million.

Audit observed that a period of about 6 months elapsed but the deposit of 10% advance tax and 2% CVT was not forthcoming from the allottees for Rs 112.800 million.

Audit pointed out the irregularity in November 2015. The Authority replied that a sum of Rs 81.466 million on account of

Advance Tax was recovered from the bidders. Show-Cause Notice for recovery of remaining Advance Tax of Rs 12.533 million had been issued. As far as the recovery of CVT is concerned, the same will be recovered before issuance of allotment letter. The record of recovery of advance tax is ready for verification. As and when the remaining recovery of advance tax and CVT is made, the same will be got verified from Audit.

The matter was discussed in DAC meeting held on 18.04.2017 wherein CDA informed the Committee that the successful bidder had provided paid vouchers of advance tax @ 10% of Rs. 93,999,765. Recovery of CVT would be effected before issuance of Allotment Letter. DAC directed the Authority to get verified the record from Audit within 3 days.

Audit stresses for inquiry and action against the responsible(s).
(PDP. 225/2015-16)

68. Undue Financial Aid to the purchaser of plot through post bid amendment and wavier of Bank Guarantee - Rs 1,522.740 million

As per schedule-2(e) of Contract/Sale Agreement dated 09.08.2005 between Capital Development Authority and M/s Pak. Gulf Construction (Pvt) Ltd., a Bank Guarantee amounting to Rs 1,522.74 million was to be provided by the lessee. In case of any default for payment of installment on due date, the bank was issuing bound to make payment within seven days on written demand signed by the Chairman, CDA.

Audit noticed that Director Project Management Office CDA, made post bid amendments/ changes in the contract agreement allowing reduction / change of the Bank Guarantee amount from Rs 1,522.740 million to Rs 150.00 million through first amended agreement dated 09.12.2005.

Audit observed that reduction of Bank Guarantee from Rs 1,522.740 million to Rs 150.00 million was undue favour to the

purchaser at the cost of Authority's interest. If the Bank Guarantee of Rs 150.00 million had been the part of the original bidding the offered rates of bidders would have been different in view of the lesser guarantee amount.

Audit holds that waiver / reduction of Bank Guarantee from Rs 1,522.740 million through a post bid amendment was undue favour and financial aid to the purchaser of plot which defeated the fairness of competition.

Audit pointed out the irregularity in March 2014. The Authority did not furnish the reply.

DAC in its meeting held on 18.04.2017 linked the Para with the directions of PAC on already printed Para on the subject.

Audit stresses for inquiry and action against the responsible(s).
(PDP. 173.2015-16)

69. Non-recovery on account of construction without approved building plan and construction of additional storeys - Rs 53.373 million

As per rule 2.2.3 of Islamabad Residential Sectors Zoning Regulations 2005, any construction started/carried out without prior approval of plan from Authority shall be liable to be removed (partly or wholly) at the risk and cost of the owner(s)/allottee(s)/occupant(s) and/or imposition of penalty as prescribed in the schedules/annexure. Furthermore, as per Chapter-12 of Property Manual, the allotment of plots was liable to cancellation on account of non-payment of dues within the specified period, non-completion of building within the specified period, Violations of other terms and conditions of allotment i.e. non-conforming use, sub-division, amalgamation of plots, violation of Municipal Bye-Laws, Building Zoning and other regulations and instructions of the Authority.

Audit noticed that Director Building Controls CDA approved building plan of Centaurs Shopping Mall F-8/G-8/05/60 dated 11.01.2008 as detailed below: -

Apartment Tower Block-A 29 Storeys/floors Height 390 feet
 Apartment Tower Block-B 29 Storeys/floors Height 390 feet
 Office Block Tower 28 Storeys/floors Height 412 feet

Audit observed that Management of Centaurus did not follow the approved plan/ design and constructed 32 Storeys at Apartment tower Block-A, 31 Storeys at Apartment tower Block-B and 30 storeys at Block-C. An additional Basement was also constructed in contradiction to the approved plan. Additional storeys were constructed without getting permission / prior approval of Building Control, CDA. This resulted in un-authorized construction in violation of approved plan without even recovery of compounding charges of Rs 53.37 million, as worked out below:

Description	Additional Storeys	Excess area
Area of one Floor 14,429 sft Tower Block A	3	43,287 sft
Area of one Floor 14,429 sft Tower Block B	2	28,858 sft
Area of office Tower 13,814 sft C	3	41,442sft
	Total	113,587 sft

113587 sft = 12620.78 square yard @ Rs 4229 = Rs 53.373 million.

Audit maintains that violation of approved building plan occurred due to non-monitoring and ineffective vigilance. Further non-recovery of penalty was due to weak internal and financial controls.

Audit pointed out the non-recovery in March 2014. The authority did not furnish reply.

The matter was discussed in DAC meeting held on 18.04.2017. The Committee directed to provide updated reply. DAC also directed the Authority to take action against the responsible (s) of granting permission of extra storeys without consulting Civil Aviation Authority.

Audit stresses for inquiry and action against the responsible(s).

(PDP.179/2015-16)

70. Recovery of tax outstanding against CDA - Rs 471.744 million

According to Para-26 of GFR subject to any special arrangement that may be authorized by competent authority with respect to any particular class of receipts, it is the duty of the departmental controlling officer to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Audit noticed that as per letter No .WAT/(UNIT)-II/2014/112 dated 16.09.2014 written by Deputy Commissioner IR Zone Regional Tax office Government of Pakistan Islamabad, a huge amount of Rs 471.744 million on account of tax was outstanding against CDA.

Audit observed that mostly outstanding Tax was claimed against the Estate Management-II. This situation points out failure of Estate management Directorate regarding recovery of Government taxes and remittances into treasury. This also indicates that sale / purchase of property in CDA is being carried out without depositing Government Taxes into treasury. This resulted into non-recovery of outstanding taxes by CDA for Rs 471.744 million and remittance into treasury.

Audit pointed out the issue in September 2014. The Authority replied that this issue relates to whole of CDA and the matter had already been taken up with the FBR Authorities by the higher ups of CDA. A new set up had now been established within CDA and it is functioning to deal with tax matters. The whole amount of subject Para i.e. Rs 471.744 million does not pertain to the Directorate of Estate Management-II. Moreover, the amount of outstanding tax as mentioned by FBR is not based on facts and efforts are being made to reconcile the amount of tax and to reach at the factual figure. It is also pointed out that in few cases the allottees were being granted Stay Orders which have now been vacated with effect from 15.10.2014 and the allottees have been asked to deposit CVT / Taxes. The reply was not acceptable being interim reply. Due to inefficiency of the

Directorate, CDA had failed to deposit / accumulated tax amounting to Rs 471.744 million into treasury.

The matter could not be discussed in DAC meeting.

Audit recommends that disciplinary action against the person(s) at fault.

(PDP. 155/2014-15)

71. Excess refund - Rs 3.128 million

M/s Muhammad Waris & Co offered a bid @ Rs 67,000 per sq. yard against a plot for Petrol Pump / CNG in I-8, Islamabad. The successful bidder deposited an amount of Rs 41,875,000 as advance money. A further adjustment for Rs 60,016,611 was also made from account of CNG/ Petrol Pump Lehtrar Road Islamabad as a result total amount paid against plot for CNG/Petrol Pump in Sector I-8, was Rs 101,891,611.

Audit noticed that the bidder (M/s Muhammad Waris & Co) failed to deposit balance amount of Rs 65,643,317 upto scheduled date. After issuing notices for payment of outstanding dues, the bid was cancelled by forfeiting 10% of total premium of the plot.

Audit observed that amount refunded Rs 88,234,539 was excess over the amount to be refunded for Rs 3,127,856.

Audit pointed out excess refund in September 2014. The department did not reply.

The matter could not be discussed in DAC meeting.

Audit recommends early recovery of excess refund besides disciplinary action against the person (s) at fault.

(PDP. 157/2014-15)

72. Illegal transfer of plot without depositing CVT and Capital Gain Tax - Rs 0.625 million

According to FBR letter No.CIR(WHT)/2013/314 dated 14.05.2013 Capital Value Tax @ 2 % and Capital Gain Tax @0.5% were levied on sale / purchase of property w.e.f 01.07.2012.

Audit noticed that property plot No.2-A Bazar No.4 Class-III Shopping Center I-10/1 Islamabad was sold out by the allottee Mr. Muhammad Farooq to Naseer Akhtar for Rs 2,500,000.

Audit observed that plot was transferred without depositing 2% CVT and 0.5% Capital Gain Tax which was essential under rules for sales / purchase of plot. Audit held that sale /purchase of plot without depositing CVT @2% for Rs 500,000 and Capital Gain Tax @0.5% for Rs 125,000 was illegal.

Audit pointed out illegal transfer of plot in September 2014. The department did not reply.

The matter could not be discussed in DAC meeting.

Audit recommends disciplinary action against the person (s) at fault.

(PDP. 159/2014-15)

73. Non-cancellation of bid and non-forfeiture of premium - Rs 35.600 million

According to Para 6 of provisional acceptance of bid in respect of Plot No.5 Markaz, I-8 Islamabad if any of the installment of premium is not paid on time, the bid shall stand cancelled with immediate effect, without any notice. The amount paid or 10% of total premium of the plot, whichever is higher shall stand forfeited in favour of Authority.

Audit noticed that successful bidder of the Plot No.05 Markaz I-8 was required to deposit 2nd installment for Rs 106,800,000 (30% of premium) due on 03.08.2014.

Audit observed that the bidder (Haji Saifulllah Khan Bangash) did not deposit the 2nd installment on due date i.e. 03.08.2014 and upto 19.08.2014. The installment was still outstanding. Notices were issued to deposit the installment but no response was received. The department neither cancelled the bid of the plot nor forfeited the 10% of total premium for Rs 35.600 million (10% of 356.000 million).

Audit pointed out non-cancellation of bid in September 2014. The department replied that Plot No.5, Markaz I-8, Islamabad was auctioned on 03.04.2014. Provisional Acceptance of bid letter was issued on 04.04.2014 with the schedule of payment of balance premium. The bidders have not paid the remaining premium according to schedule. Case was submitted to Chairman, CDA for according approval of cancellation of bid letter but Chairman, CDA decided on 14.09.2014 that issue final notice to the bidders. Final show cause notice had been issued on 26.09.2014 and in case of non-response bid will be cancelled after approval of Chairman, CDA. The reply was not satisfactory being an interim reply.

The matter could not be discussed in the DAC meeting.

The matter is reported to Principal Accounting Officer for issuing necessary direction in this regard.

(PDP. 160/2014-15)

74. Less recovery - Rs 4.247 million

According to lease agreement between CDA and M/s Siza food (Pvt) Ltd and acceptance of bid regarding establishment of National / International Fast Food outlet at Southern Side of Fatima Jinnah Park, F-9 Islamabad, the lessee shall pay an amount of rent equal to Rs 1,500,000 per month or 5% of gross monthly sales made by lessee, whichever is higher.

Audit noticed that lessee (M/s Siza Food (pvt) Ltd) paid an amount of Rs 30,995,162 on account of rent of the property leased out to them for the period 08/2012 to June-2014.

Audit observed that M/s Siza Foods had to pay at least Rs 35,242,160 as per condition of the lease agreement. This resulted into less recovery of Rs 4,246,998 on account of rent for the period 08/2012 to 06/2014.

Audit pointed out less-recovery in September 2014. The department replied that calculation of outstanding dues always worked out by Account Section EM-II. The case file of M/S Siza Food (Pvt) Ltd had been sent to A.O EM-II for working of outstanding amount and the same will be demanded from the lessee. As and when the outstanding amount is recovered the same will be verified from Audit. The Authority admitted the recovery but no progress towards recovery was produced for verification.

Audit recommends early recovery.

(PD. 161/2014-15)

Para No. 10(Annexure-A) by Estate Management-I

S. No.	Description	30.06.2010	30.06.2011	30.06.2012	30.06.2013	30.06.2014	30.06.2015	30.06.2016	Total expenditure
1	Brochures	-	-	-	-	1,287,000	1401075	900,000	3,588,075
2	Stationary	506389	817389	502297	822223	854028	832086	708,694	5,043,106
3	Printing of forms	369658	578852	529142	690121	1019260	738423	600,532	4,525,988
4	Change of toners/office equipment	53708	552634	317448	163924	544047	388710	271,674	2,292,145
5	Software Development from NADRA								2,450,000
6	Printing of brochures from M/s Rawal Traders on April 2015 vide Voucher No. 5								1,126,125
7	Printing of brochures from M/s Rawal Traders on May 2015 vide Voucher No. 37								274,950
8	Printing of brochures from M/s Rawal Traders on February 2016 vide Voucher No. 9								900,900
									20,201,289

Para No. 10 (Annexure-B) by Estate Management-II

S.No.	Description	30.06.2011	30.06.2012	30.06.2013	30.06.2014	30.06.2015	30.06.2016	Total expenditure
1	Brochures	-	-	841,000	-	959,576	240,084	2,040,660
2	Stationary	377,078	189,076	312,913	346,273	291,376	234,902	1,751,618
3	Printing of forms						397,287	397,287
4	Others			224,496		456,271	160,613	841,380
								5,030,945

(Para No. 21)

Annexure-C

Sect or	Plot Size	No. of Plots	Cost pre plot	Amount Collected (Rs)	Year of balloting	Up to date Position of Development
I-11	25x60	850	24,215	20,582,750	1990	Not developed
I-11	25x50	164	139,000	22,796,000	2007	Not developed
I-11	25x40	1,009	111,000	111,999,000	2007	Not developed
I-16	25x50	2,282	47,000	107,254,000	1993	Not developed
I-16	30x60	2,122	70,000	148,540,000	1993	Not developed
I-16	25x50	769	1,000,000	769,000,000	2010	Not developed
I-16	30x60	550	1,400,000	770,000,000	2010	Not developed
I-15	25x50	3,380	208,000	703,040,000	2005	Not developed
I-15	25x60	40	252,000	10,080,000	2005	Not developed
I-15	30x60	2,132	300,000	639,600,000	2005	Not developed
I-15	Flats	8,000	1,400,000	1,200,000,000	2005	Cancelled
E-12	60x90	406	480,000	194,880,000	1989	Not developed
E-12	50x90	621	250,000	155,250,000	1989	Not developed
E-12	40x80	768	106,665	81,918,720	1989	Not developed
E-12	35x70	879	81,666	71,784,414	1989	Not developed
E-12	30x60	389	60,000	23,340,000	1989	Not developed
E-12	25x50	387	41,514	16,065,918	1989	Not developed
E-12	25x40	819	33,333	27,299,727	1989	Not developed
E-12	20x40	161	26,664	4,292,904	1989	Not developed
I-12	Detail not given	5000	60,000 Approx	300,000,000	1990	Not developed
Total				15,377,723,433		

Para No. 29

Annexure-D

Sr. No	Area	Plot No.	Size	Date of expiry of lease	Per acre rate	Total Cost of plot
1	Chak Shahzad	A-4	2.72	31-12-2003	5,092,698	13,852,139
2	Chak Shahzad	A-8	2.72	31-12-2003	5,092,698	13,852,139
3	Chak Shahzad	A-16	2.73	31-12-2003	5,092,698	13,903,066
4	Chak Shahzad	A-23	2.72	31-12-2004	5,092,698	13,852,139
5	Chak Shahzad	A-26	2.72	31-12-2003	5,092,698	13,852,139
6	Chak Shahzad	A-27	2.72	31-12-2003	5,092,698	13,852,139
7	Chak Shahzad	A-28	2.72	31-12-2003	5,092,698	13,852,139
8	Chak Shahzad	A-29	2.72	26-01-2004	5,092,698	13,852,139
9	Chak Shahzad	A-35	2.72	31-12-2003	5,092,698	13,852,139
10	Chak Shahzad	A-36	2.72	31-12-2003	5,092,698	13,852,139
11	Chak Shahzad	A-39	2.72	31-12-2003	5,092,698	13,852,139
12	Chak Shahzad	A-41	2.72	31-12-2003	5,092,698	13,852,139
13	Chak Shahzad	B-2/B-2A	2.5	31-12-2003	5,092,698	12,731,745
14	Chak Shahzad	B-6	5	31-12-2003	5,092,698	25,463,490
15	Chak Shahzad	B-7	5	31-12-2003	5,092,698	25,463,490
16	Chak Shahzad	B-8	2.5	21-07-2009	5,092,698	12,731,745
17	Chak Shahzad	B-8/A	2.5	9/11/2012	5,092,698	12,731,745
18	Chak Shahzad	B-10	5	10/8/2009	5,092,698	25,463,490
19	Chak Shahzad	B-11	5	31-12-2003	5,092,698	25,463,490
20	Chak Shahzad	B-12	4.88	9/11/2012	5,092,698	24,852,366
21	Chak Shahzad	B-13	5	27-12-2013	5,092,698	25,463,490
22	Chak Shahzad	B-17	5	10/12/2012	5,092,698	25,463,490
23	Chak Shahzad	B-20	5	6/7/2010	5,092,698	25,463,490
24	Chak Shahzad	B-26	2.5	31-12-2003	5,092,698	12,731,745
25	Chak Shahzad	B-27	5	31-12-2013	5,092,698	25,463,490
26	Chak Shahzad	C-1	5	31-12-2013	5,092,698	25,463,490

Sr. No	Area	Plot No.	Size	Date of expiry of lease	Per acre rate	Total Cost of plot
27	Chak Shahzad	C-2	10	26-05-09	5,092,698	50,926,980
28	Chak Shahzad	C-6	10	18-05-09	5,092,698	50,926,980
29	Chak Shahzad	C-12,12/B	2.5	7/6/2009	5,092,698	12,731,745
30	Chak Shahzad	C-14	2.5	23-02-2003	5,092,698	12,731,745
31	Chak Shahzad	B-29	11.6	10/8/2009	5,092,698	59,075,297
32	Chak Shahzad	B-29	5	26-11-13	5,092,698	25,463,490
33	Chak Shahzad	B-32	5.56	27-01-2014	5,092,698	28,315,401
34	Chak Shahzad	B-33	7.42	13-02-14	5,092,698	37,787,819
35	Chak Shahzad	B-34	5	20-02-14	5,092,698	25,463,490
36	Scheme No. 3 Kahuta	1	12.33	19-01-04	3,637,642	44,852,126
37	Scheme No. 3 Kahuta	3	10	28-01-04	3,637,642	36,376,420
38	Scheme No. 3 Kahuta	4	10	27-01-04	3,637,642	36,376,420
39	Scheme No. 3 Kahuta	7	10	9/8/2007	3,637,642	36,376,420
40	Scheme No. 3 Kahuta	10	10	10/2/2004	3,637,642	36,376,420
41	Scheme No. 3 Kahuta	12	10.6	15-05-04	3,637,642	38,559,005
42	Scheme No. 3 Kahuta	13	10.3	3/7/2008	3,637,642	37,467,713
43	Scheme No. 3 Kahuta	14	13.16	20-08-08	3,637,642	47,871,369
44	Scheme No. 3 Kahuta	17	7.44	7/6/2013	3,637,642	27,064,056
45	Scheme No. 3 Kahuta	19	10	7/9/2004	3,637,642	36,376,420
46	Scheme No. 3 Kahuta	20	9.5	2/11/2009	3,637,642	34,557,599
47	Scheme No. 3 Kahuta	21	10	2/2/2009	3,637,642	36,376,420
48	Scheme No. 3 Kahuta	25	10	8/9/2013	3,637,642	36,376,420
49	Scheme No. 3 Kahuta	30	10	25-01-04	3,637,642	36,376,420
50	Scheme No. 3 Kahuta	35	10	17-09-04	3,637,642	36,376,420
51	Scheme No. 3 Kahuta	37	9.2	6/7/2008	3,637,642	33,466,306
52	Scheme No. 3 Kahuta	38	8.5	21-09-08	3,637,642	30,919,957
53	Scheme No. 3 Kahuta	39	8	15-10-08	3,637,642	29,101,136

Sr. No	Area	Plot No.	Size	Date of expiry of lease	Per acre rate	Total Cost of plot
54	Scheme No. 3 Kahuta	39-A	5.19	1/1/2000	3,637,642	18,879,362
55	Scheme No. 3 Kahuta	44	10	21-01-04	3,637,642	36,376,420
56	Scheme No. 3 Kahuta	56	11.66	17-09-04	3,637,642	42,414,906
57	Scheme No. 3 Kahuta	57	5.37	27-10-09	3,637,642	19,534,138
58	Scheme No. 3 Kahuta	62	10	13-10-09	3,637,642	36,376,420
59	Scheme No. 3 Kahuta	66	13.87	13-07-10	3,637,642	50,454,095
60	Scheme No. 3 Kahuta	67	10	27-01-04	3,637,642	36,376,420
61	Scheme No. 3 Kahuta	2	10	6/7/2008	3,637,642	36,376,420
62	Scheme No. 3 Kahuta	52	14	27-08-11	3,637,642	50,926,988
63	Scheme No. 1 Tarlai Kalan	1	2	12/12/1999	2,182,585	4,365,170
64	Scheme No. 1 Tarlai Kalan	3	2	23-09-99	2,182,585	4,365,170
65	Scheme No. 1 Tarlai Kalan	4	2	23-09-99	2,182,585	4,365,170
66	Scheme No. 1 Tarlai Kalan	6	2	1/11/2000	2,182,585	4,365,170
67	Scheme No. 1 Tarlai Kalan	7	2	23-09-99	2,182,585	4,365,170
68	Scheme No. 1 Tarlai Kalan	8	2	9/2/2002	2,182,585	4,365,170
69	Scheme No. 1 Tarlai Kalan	9	2	22-09-99	2,182,585	4,365,170
70	Scheme No. 1 Tarlai Kalan	10	2	23-09-99	2,182,585	4,365,170
71	Scheme No. 1 Tarlai Kalan	11	2	23-09-99	2,182,585	4,365,170
72	Scheme No. 1 Tarlai Kalan	12	2	18-7-02	2,182,585	4,365,170
73	Scheme No. 1 Tarlai Kalan	13	2	18-7-02	2,182,585	4,365,170
74	Scheme No. 1 Tarlai Kalan	14	2	20-04-02	2,182,585	4,365,170
75	Scheme No. 1 Tarlai Kalan	16	2	20-04-02	2,182,585	4,365,170
76	Scheme No. 1 Tarlai Kalan	19	2	22-09-99	2,182,585	4,365,170
77	Scheme No. 1 Tarlai Kalan	20	2	23-09-99	2,182,585	4,365,170
78	Scheme No. 1 Tarlai Kalan	21	2	23-09-99	2,182,585	4,365,170
79	Scheme No. 1 Tarlai Kalan	32	9	23-09-99	2,182,585	19,643,265
80	Scheme No. 1 Tarlai Kalan	33	4	22-09-99	2,182,585	8,730,340

Sr. No	Area	Plot No.	Size	Date of expiry of lease	Per acre rate	Total Cost of plot
81	Scheme No. 1 Tarlai Kalan	34	4	30-09-99	2,182,585	8,730,340
82	Scheme No. 1 Tarlai Kalan	39-A	5.19	1/12/2000	2,182,585	11,327,616
83	Scheme No. 1 Tarlai Kalan	43	9	3/1/2000	2,182,585	19,643,265
84	Scheme No. 1 Tarlai Kalan	44-A	4	1/11/2000	2,182,585	8,730,340
85	Scheme No. 1 Tarlai Kalan	47-A	4.5	9/2/2001	2,182,585	9,821,633
86	Scheme No. 1 Tarlai Kalan	48	7	3/9/1999	2,182,585	15,278,095
87	Scheme No. 1 Tarlai Kalan	51	8	31-10-99	2,182,585	17,460,680
88	Scheme No. 1 Tarlai Kalan	52	2	25-12-99	2,182,585	4,365,170
89	Scheme No. 1 Tarlai Kalan	53	2	19-12-99	2,182,585	4,365,170
90	Scheme No. 1 Tarlai Kalan	54	2	3/1/2000	2,182,585	4,365,170
91	Scheme No. 1 Tarlai Kalan	55	4	23-09-02	2,182,585	8,730,340
92	Scheme No. 1 Tarlai Kalan	57	4	22-07-13	2,182,585	8,730,340
93	Scheme No. II Sehana	14	5	27-12-13	2,182,585	10,912,925
94	Scheme No. II Sehana	23	5	6/3/2014	2,182,585	10,912,925
95	Scheme No. II Sehana	25-B	2.5	5/5/2013	2,182,585	5,456,463
96	Scheme No. II Sehana	37	5	26-01-14	2,182,585	10,912,925
97	Scheme No. II Sehana	1	2.5	17-02-14	2,182,585	5,456,463
98	Scheme No. II Sehana	1-A	2.5	17-02-14	2,182,585	5,456,463
99	Scheme No. II Sehana	2	2.5	21-01-14	2,182,585	5,456,463
100	Scheme No. II Sehana	3	2.5	6/5/2013	2,182,585	5,456,463
101	Scheme No. II Sehana	4	5	6/5/2013	2,182,585	10,912,925
102	Scheme No. II Sehana	5	5	20-01-14	2,182,585	10,912,925
103	Scheme No. II Sehana	8	5	6/5/2013	2,182,585	10,912,925
104	Scheme No. II Sehana	10	5	20-01-14	2,182,585	10,912,925
105	Scheme No. II Sehana	12	5	6/5/2013	2,182,585	10,912,925
106	Scheme No. II Sehana	13	5	20-01-14	2,182,585	10,912,925
107	Scheme No. II Sehana	15	5	17-06-13	2,182,585	10,912,925

Sr. No	Area	Plot No.	Size	Date of expiry of lease	Per acre rate	Total Cost of plot
108	Scheme No. II Sehana	17	5	27-12-13	2,182,585	10,912,925
109	Scheme No. II Sehana	18	5	18-02-14	2,182,585	10,912,925
110	Scheme No. II Sehana	20	2.5	18-02-14	2,182,585	5,456,463
111	Scheme No. II Sehana	21	2.5	6/5/2013	2,182,585	5,456,463
112	Scheme No. II Sehana	22	5	6/5/2013	2,182,585	10,912,925
113	Scheme No. II Sehana	23	5	6/3/2014	2,182,585	10,912,925
114	Scheme No. II Sehana	24	5	15-06-13	2,182,585	10,912,925
115	Scheme No. II Sehana	26	5	15-06-13	2,182,585	10,912,925
116	Scheme No. II Sehana	27	5	6/5/2013	2,182,585	10,912,925
117	Scheme No. II Sehana	28	5	21-11-13	2,182,585	10,912,925
118	Scheme No. II Sehana	30-A	2.5	18-2-14	2,182,585	5,456,463
119	Scheme No. II Sehana	32	5	18-2-14	2,182,585	10,912,925
120	Scheme No. II Sehana	33-A	2.5	7/9/2013	2,182,585	5,456,463
121	Scheme No. II Sehana	40	2.5	20-01-2014	2,182,585	5,456,463
122	Scheme No. II Sehana	40-A	2.5	20-01-2014	2,182,585	5,456,463
123	Scheme No. II Sehana	41	6.25	6/5/2013	2,182,585	13,641,156
124	Scheme No. II Sehana	42	5	6/5/2013	2,182,585	10,912,925
125	Scheme No. II Sehana	44	5	20-01-2014	2,182,585	10,912,925
126	H-9 Orchard	9	28.2	23-02-04	5,820,227	164,130,401
127	H-9 Orchard	5	16.2	12/11/2008	5,820,227	94,287,677
128	H-9 Orchard	5-A	8.1	28-05-04	5,820,227	47,143,839
129	H-9 Orchard	6	13.5	6/11/1993	5,820,227	78,573,065
Total						<u>2,660,345,642</u>

Para 30.1

Annexure-E

S.No.	Plot No.	Sector	Name of bidder	Plot size in (sq yards)	Date of auction	Reserve price (p.sq yard)	Rate of highest bid (P.sq yard)	Amount of bid accepted (P.sq yard)	Difference in rate (P.sq yard)	Loss
1.	1-I	Margallah Town	Ayaz Mahmood Abbasi	133.33	13.02.2007		43,000	43,000	0	0
2.	1-C	-do-	Tariq Deen	133.33	13.02.2007		43,000	36,000	7,000	933,310
3.	1-D	-do-	Tariq Deen	133.33	13.02.2007		43,000	36,000	7,000	933,310
4.	1-K	Margalla Town	Bashir Ahmed	133.33	03.04.2014		213,000	213,000	0	0
5.	1-J	-do-	Bashir Ahmed	133.33	03.04.2014		213,000	187,000	26,000	3,466,580
6.	02	-do-	Zulfiqar Ali	200.00	02.04.2014		213,000	182,000	31,000	6,200,000
7.	1-J	Margalla Town (Ext)	Ch: Chan Zada	133.33	03.04.2014		205,000	205,000	0	0
8.	1-E	-do-	M. Iftikhar	133.33	03.04.2014		205,000	204,000	1,000	133,330
9.	1-D	-do-	Liaqat Ali	133.33	03.04.2014		205,000	200,000	5,000	666,650
10.	1-C	-do-	Rana Abdul Rehman	133.33	03.04.2014		205,000	190,000	15,000	1,999,950
11.	1-A	-do-	M. Aamir	133.33	03.04.2014		205,000	187,000	18,000	2,399,940
12.	1-B	-do-	M. Aamir	133.33	03.04.2014		205,000	180,000	25,000	3,333,250
13.	1-I	-do-	Ehasna Ullah	133.33	03.04.2014		205,000	168,000	37,000	4,933,210
14.	58	I&T Centre G-10	Aamir Mqbool	533.33	14.02.2007		64,500	64,500	0	0
15.	61	-do-	Shahid Chen Zeb	533.33	14.02.2007		64,500	62,000	2,500	1,333,325
16.	10	Markaz D-12	M. Iqbal	1333.33	11.08.2010		87,000	87,000	0	0
17.	11	-do-	Ch: Khalid Javed	1333.33	11.08.2010		87,000	86,000	1,000	1,333,330
18.	5	-do-	Mansoor Javed	1333.33	28.12.2010		87,000	82,000	5,000	6,666,650
19.	04	D-12 Markaz	Haji Bannu Khan	1333.33	10.01.2012		146,000	146,000	0	0

S.No.	Plot No.	Sector	Name of bidder	Plot size in (sq yards)	Date of auction	Reserve price (p.sq yard)	Rate of highest bid (P.sq yard)	Amount of bid accepted (P.sq yard)	Difference in rate (P.sq yard)	Loss
20.	12	-do-	Gulistan Khan	1333.33	10.01.2012		146,000	135,000	11,000	14,666,630
21.	14	-do-	Shahid Chen Zeb	1600.00	20.11.2012		146,000	136,000	10,000	16,000,000
22.	01	D-12 Marka	Umer Pervez	1600.00	13.10.2015		271,000	271,000	0	0
23.	30	-do-	Zahir Shah	711.11	13.10.2015		271,000	251,000	20,000	14,222,200
24.	32-A	D-12 Markaz	Tariq javed	711.11	26.04.2016		323,000	323,000	0	0
25.	32	-do-	Zeshan Arshad	711.11	26.04.2016		323,000	307,000	16,000	11,377,760
26.	15	-do-	M. Bashir	1600.00	26.04.2016		323,000	282,000	41,000	65,600,000
27.	02	-do-	Mustafa Bin Talha	1600.00	26.04.2016		323,000	275,000	48,000	76,800,000
28.	08	-do-	M/s Attock Petroleum	1833.33	26.04.2016		323,000	190,000	133,000	243,832,890
29.	1-G	G-11/1	Nazakat Ullah	177.78	29.12.2010		190,000	190,000	0	0
30.	1-E	-do-	Ejaz Ahmed	177.78	29.12.2010		190,000	126,000	64,000	11,377,920
31.	1-F	-do-	Nazakat Ullah	177.78	29.12.2010		190,000	182,000	8,000	1,422,240
32.	1-H	-do-	Abdul Razzaq	177.78	29.12.2010		190,000	142,000	48,000	8,533,440
33.	22	I-11/3 (Grain Market)	M. Pervez	651.11	31.05.2011		42,000	42,000	0	0
34.	23	-do-	M. Pervez	600.00	31.05.2011		42,000	38,000	4,000	2,400,000
35.	08	G-11 Markaz	Anwar-ul-Haq	1777.78	21.07.2011		141,000	141,000	0	0
36.	33	-do-	M. Farooq	1777.78	21.07.2011		141,000	124,000	17,000	30,222,260
37.	22	G-11 Markaz	Anwar-ul-Haq	1777.77	02.04.2014		290,000	290,000	0	0
38.	21	-do-	M. shahbaz Khan	1777.77	16.07.2014		290,000	212,000	78,000	138,666,060
39.	30	G-11 Markaz	Hafee Rehman	711.11	23.04.2015		404,000	404,000	0	0
40.	29	-do-	Hafee Rehman	711.11	23.04.2015		404,000	356,000	48,000	34,133,280
41.	01	F-8/G-8	M/s Matracon Pvt	2666.67	07.06.2012		297,000	297,000	0	0

S.No.	Plot No.	Sector	Name of bidder	Plot size in (sq yards)	Date of auction	Reserve price (p.sq yard)	Rate of highest bid (P.sq yard)	Amount of bid accepted (P.sq yard)	Difference in rate (P.sq yard)	Loss
		Blue Area	Ltd							
42.	02	-do-	M/s Khattak Allied Const:	2666.67	13.06.2012		297,000	272,000	25,000	66,666,750
43.	B-3	F-9/G-9 Blue Area	Usman Khawar	1333.33	20.11.2012		360,000	360,000	0	0
44.	B-2	-do-	M.Aslam Fareed	1333.33	20.11.2012		360,000	355,000	5,000	6,666,650
45.	A-2	F-9/G-9 Blue Area	Arshad Mehmood	1333.33	22.05.2014		453,000	453,000	0	0
46.	A-1	-do-	Arshad Mehmood	1333.33	22.05.2014		453,000	330,000	123,000	163,999,590
47.	A-4	-do-	Usman Khawar	1333.33	22.05.2014		453,000	319,000	134,000	178,666,220
48.	C-2	F-9/G-9 Blue Area	M/s Afridi Traders	1333.33	23.04.2015		721,000	721,000	0	0
49.	C-3	-do-	Adeel Elahi	1333.33	23.04.2015		721,000	705,000	16,000	21,333,280
50.	2-D	G-11/3 (Bazar No.9)	Waqar Ali	150.00	21.05.2013		211,000	211,000	0	0
51.	2-E	-do-	Sulman Alvi	150.00	21.05.2013		211,000	195,000	16,000	2,400,000
52.	08	G-11/3	M/s Afaridi Traders	5044.44	18.11.2013		105,000	105,000	0	0
53.	17	-do-	Aslam Pervez	4083.33	18.11.2013		105,000	82,000	23,000	93,916,590
54.	5-G	G-11/3	Imdad Ikram Ullah	133.33	27.04.2016		446,000	446,000	0	0
55.	5-H	-do-	Imdad Ikram Ullah	133.33	27.04.2016		446,000	405,000	41,000	5,466,530
56.	1-L	I-12 Markaz	M. Riaz	1066.66	17.07.2013		111,000	111,000	0	0
57.	1-A	-do-	Malik Furrukh	1066.66	17.07.2013		111,000	85,000	26,000	27,733,160
58.	2-K	-do-	Yasin	1066.66	17.07.2013		111,000	90,000	21,000	22,399,860
59.	1-K	-do-	M/s Sadiq Poultry	1066.66	17.07.2013		111,000	102,000	9,000	9,599,940
60.	1-N	I-12 Markaz	Zahid Afzal	1066.66	13.10.2015		156,000	156,000	0	0
61.	4-A	-do-	Sajid Muneer	1066.00	13.10.2015		156,000	135,000	21,000	22,386,000

S.No.	Plot No.	Sector	Name of bidder	Plot size in (sq yards)	Date of auction	Reserve price (p.sq yard)	Rate of highest bid (P.sq yard)	Amount of bid accepted (P.sq yard)	Difference in rate (P.sq yard)	Loss
62.	1-I	-do-	Aslam Chughtai	622.22	13.10.2015		156,000	134,000	22,000	13,688,840
63.	1-A	E-12 Markaz	Abdul Jabbar	1600.00	26.03.2014		110,000	110,000	0	0
64.	01	-do-	M. Pervez	1600.00	26.03.2014		110,000	90,000	20,000	32,000,000
65.	19	I-8 Markaz	M/s Allied Bank	1066.66	16.07.2014		306,000	306,000	0	0
66.	10	-do-	Atif Ikram	1244.44	21.05.2014		306,000	239,000	67,000	83,377,480
67.	05	-do-	Haji Saif Ullah Bangash	2000.00	02.04.2014		306,000	178,000	128,000	256,000,000
68.	49	-do-	Malik Imran Khan	1833.33	20.11.2014		306,000	152,000	154,000	282,332,820
69.	40-E	G-9 Markaz	Sh: Abdul Rauf	600.00	02.04.2014		424,000	424,000	0	0
70.	26-A	-do-	Kamran Khalid	1100.00	20.11.2014		424,000	420,000	4,000	4,400,000
71.	22	F-11 Markaz	Raja Zafar	1699.33	02.04.2014		438,000	438,000	0	0
72.	07	-do-	Shahid Ahmed	3166.66	21.08.2014		438,000	423,000	15,000	47,499,900
73.	02	F-11 Markaz	Mohabbat Khan	1500.00	23.04.2015		510,000	510,000	0	0
74.	11	-do-	Sabir Khan	888.88	23.04.2015		510,000	492,000	18,000	15,999,840
75.	2-A	-do-	M/s Attak Petroleum	1666.67	23.04.2015		510,000	251,000	259,000	431,667,530
76.	12	F-11 Markaz	Ghulam Hassan	888.88	27.04.2016		730,000	730,000	0	0
77.	13	-do-	Ghulam Hassan	888.88	27.04.2016		730,000	728,000	2,000	1,777,760
78.	06	IJP Road	Malik Naeek Akhtar	222.00	23.04.2015		120,000	120,000	0	0
79.	04	-do-	Taimoor Adil	222.00	23.04.2015		120,000	115,000	5,000	1,110,000
80.	29	Park Enclave	Sher Afthan	266.66	26.04.2016		291,000	291,000	0	0
81.	30	-do-	Masood-ur- Rehman	266.66	26.04.2016		291,000	280,000	11,000	2,933,260
82.	10	-do-	M/s Allied Bank	266.66	26.04.2016		291,000	278,000	13,000	3,466,580
83.	09	-do-	M. Yasin	266.66	26.04.2016		291,000	265,000	26,000	6,933,160

S.No.	Plot No.	Sector	Name of bidder	Plot size in (sq yards)	Date of auction	Reserve price (p.sq yard)	Rate of highest bid (P.sq yard)	Amount of bid accepted (P.sq yard)	Difference in rate (P.sq yard)	Loss
84.	08	-do-	M. Nauman	266.66	26.04.2016		291,000	255,000	36,000	9,599,760
85.	5-B	D-12/1	Azam Ali	133.33	27.04.2016		374,000	374,000	0	0
86.	5-A	-do-	Zahir shah	133.33	27.04.2016		374,000	370,000	4,000	533,320
87.	8-L	-do-	Nisar Shah	133.33	27.04.2016		374,000	360,000	14,000	1,866,620
88.	8-K	-do-	Tahir Jamil	133.33	27.04.2016		374,000	346,000	28,000	3,733,240
									Total	2,523,742,195

(Para No. 30.2)**Annexure-F**

S. No.	Plot No.	Sector	Name of bidder	Plot size in (sq yards)	Date of auction	Reserve price (p.sq yard)	Rate of highest bid (P.sq yard)	Amount of bid accepted (P.sq yard)	Difference in rate (P.sq yard)	Loss
1	2-B	F&V (I-11/4	Tariq Siddique	150.00	13.02.2007		300,000	300,000	0	0
2	3-B	-do-	Abdul Waheed	150.00	13.02.2007		300,000	205,000	95,000	14,250,000
3	310	I-11/4 (F&V Market)	Aamir Hussain	50.22	19.11.2013	286,250	533,000	533,000	0	0
4	309	-do-	M. Hanif	50.22	19.11.2013	286,250	533,000	531,000	2,000	100,440
5	313	-do-	Babu Hussain	50.22	19.11.2013	286,250	533,000	472,000	61,000	3,063,420
6	312	-do-	Babu Hussain	50.22	19.11.2013	286,250	533,000	468,000	65,000	3,264,400
7	311	-do-	M. Arif Sheikh	50.22	19.11.2013	286,250	533,000	453,000	80,000	4,017,600
8	308	-do-	M. Hanif	50.22	19.11.2013	286,250	533,000	426,000	97,000	4,871,340
9	307	-do-	Babu Hussain	50.22	19.11.2013	286,250	533,000	412,000	121,000	6,076,620
10	306	-do-	Babu Hussain	50.22	19.11.2013	286,250	533,000	370,000	163,000	8,185,860
11	355	-do-	M. Hafeez	27.77	20.08.2013	238,413	533,000	300,000	233,000	6,470,410
12	354	-do-	Mustafa Kamal	27.77	20.08.2013	238,413	533,000	300,000	233,000	6,470,410
13	353	-do-	Wahid Shakoor	27.77	20.08.2013	238,413	533,000	296,000	237,000	6,581,490
14	352	-do-	Wahid Shakoor	27.77	20.08.2013	238,413	533,000	246,000	287,000	7,969,990
15	423	I-11/4 (F&V)	-	133.33	20.11.2014	238,413	533,000	340,000	193,000	25,732,690
16	424	-do-	-	133.33	20.11.2014	238,413	533,000	305,000	228,000	30,399,240
										127,453,910

(Para 30.3)**Annexure-G**

S.No.	Plot No.	Sector	Name of bidder	Plot size in (sq yards)	Date of auction	Reserve price (p.sq yard)	Rate of highest bid (P.sq yard)	Amount of bid accepted (P.sq yard)	Difference in rate (P.sq yard)	Loss
1	9-A	Orchard Scheme Murree Road	Riaz Kaleem	2.50 acres	24.11.2008		40,800,000 (Per acre)	40,800,000 (Per acre)	0	0
2	03	-do-	M. Abid	2.50 acres	24.11.2008		40,800,000 (Per acre)	36,800,000 (Per acre)	4,000,000	10,000,000
3	3-A	-do-	Zahid Shakeel	2.50 acres	24.11.2008		40,800,000 (Per acre)	36,800,000 (per acre)	4,000,000	10,000,000
4	15-B	-do-	Zahid Shakeel	4.04 acares	24.11.2008		40,800,000 (Per acre)	31,980,712 (Per acre)	8,819,288	35,629,923
										55,629,923

Para 31

Annexure-H

S.No.	Plot No.	Sector	Street No.	Plot size (In Sq yards)	Date of allotment	Date of cancellation	Reason for cancellation	Cancellation period	Current rate p.sq yard as per auctioned held on 22.04.2015	Current value of plot
1	47	G-9/4	55	272	19.09.1971	30.08.2000	Due to NCU	16 years	90,000	24,480,000
2	48	G-9/4	55	272	15.09.1971	30.08.2000	Due to NCU	16 years	90,000	24,480,000
3	50	G-9/4	55	272	15.09.1971	3.08.2000	Due to NCU	16 years	90,000	24,480,000
4	51	G-9/4	55	272	15.09.1971	31.08.2000	Due to NCU	16 years	90,000	24,480,000
5	53	G-9/4	55	355	27.09.1971	16.04.1997	Due to NCU	19 years	90,000	31,950,000
6	56	G-9/4	55	355	24.08.1971	06.06.1998	Due to NCU	18 years	90,000	31,950,000
7	558	G-9/4	99	272	21.08.1971	05.10.2010	Due to NCU	06 years	90,000	24,480,000
8	46	G-9/4	55	272	19.07.1979	19.11.1999	Due to NCU	17 years	90,000	24,480,000
9	38	G-9/4	55	272	15.09.1971	30.08.2000	Due to NCU	16 years	90,000	24,480,000
10	741	G-11/1	-	200	07.12.1987	11.09.2014	Due to NCU	2 years	90,000	18,000,000
11	1060	G-11/1	-	200	22.08.1994	11.09.2014	Due to NCU	2 years	90,000	18,000,000
12	1546	G-11/2	-	200	31.08.2000	11.09.2014	Due to NCU	2 years	90,000	18,000,000
13	10	F-7/1	39	500	18.02.1996	29.10.2015	Due to NCU	1.5 years	180,000	90,000,000
14	47	F-7/1	School road	500	22.04.1975	24.06.2014	Due to NCU	2 years	180,000	90,000,000
15	01	F-7/4	50	500	12.04.2001	23.05.2015	Due to NCU	1.5 years	180,000	90,000,000
16	39	F-7/2	College road	500	26.06.1990	07.10.1996	Due to NCU	19 years	180,000	90,000,000

17	25	F-7/2	13	500	13.03.1996	14.01.2016	Due to NCU	1 year	180,000	90,000,000
18	02	F-7/1	47	666	28.03.1966	12.08.2014	Due to NCU	2 years	180,000	119,880,000
19	19	F-7/4	52	500	14.03.1974	08.08.2014	Due to NCU	2 years	180,000	90,000,000
20	153	F-6/3	-	2625	11.04.1964	21.08.2014	Due to NCU	2 years	180,000	472,500,000
21	64	F-6/3	-	500	19.09.2001	13.08.2013	Due to NCU	3 years	180,000	90,000,000
									Total	1,511,640,000

Para 33.4

Annexure-I

Plot No. & sector	Description	Amount of installment	Due date	Paid on	Delay period	Rate	Amount
plot No. A-2 sector, 9/G-9 in Blue Area	1 st installment	Rs.145,999,623	23.09.2013	21.10.2013	28 days	@ 13.5% P.A	1,511,996
	2 nd installment	150,999,623	23.01.2014	23.02.2014	28 days	@ 13.5% P.A	1,563,777
	3 rd installment	150,999,623	23.05.2014	06.04.2015	10 month & 13 days	@ 13.5% P.A	17,713,497
						Total	20,789,270
11-A F-10 Markaz	Delay charges calculated vide para 196/N & 264/N						18,594,347
						G. Total	39,383,617

Para 41.5 (Annexure-J)

S. No	Plot No.	Sector	Size of plot	Price of plot	CVT 2%	WHT 5%	Non recovery of C.V.T & W.H.T
1	1190	E-12/1	600 sq yards	28,215,000	564,300	1,410,750	1,975,050
2	401	E-12/2	600 sq yards	28,215,000	564,300	1,410,750	1,975,050
3	677	E-12/4	600 sq yards	28,215,000	564,300	1,410,750	1,975,050
4	636	E-12/4	500 sq yards	23,512,500	470,250	1,175,625	1,645,875
5	1102	E-12/3	500 sq yards	23,512,500	470,250	1,175,625	1,645,875
6	384	E-12/4	500 sq yards	23,512,500	470,250	1,175,625	1,645,875
7	925	E-12/1	500 sq yards	23,512,500	470,250	1,175,625	1,645,875
8	576	E-12/4	356 sq yards	16,740,900	334,818	837,045	1,171,863
9	1243	E-12/3	356 sq yards	16,740,900	334,818	837,045	1,171,863
10	1241	E-12/3	356 sq yards	16,740,900	334,818	837,045	1,171,863
11	174	E-12/1	356 sq yards	16,740,900	334,818	837,045	1,171,863
12	178	E-12/1	356 sq yards	16,740,900	334,818	837,045	1,171,863
13	182	E-12/1	356 sq yards	16,740,900	334,818	837,045	1,171,863
14	1245	E-12/3	356 sq yards	16,740,900	334,818	837,045	1,171,863
15	561	E-12/4	356	16,740,900	334,818	837,045	1,171,863

S. No	Plot No.	Sector	Size of plot	Price of plot	CVT 2%	WHT 5%	Non recovery of C.V.T & W.H.T
			sq yards				
16	572	E-12/4	356 sq yards	16,740,900	334,818	837,045	1,171,863
17	559	E-12/4	356 sq yards	16,740,900	334,818	837,045	1,171,863
18	1228	E-12/3	356 sq yards	16,740,900	334,818	837,045	1,171,863
19	577	E-12/4	356 sq yards	16,740,900	334,818	837,045	1,171,863
20	1240	E-12/3	356 sq yards	16,740,900	334,818	837,045	1,171,863
21	566	E-12/4	356 sq yards	16,740,900	334,818	837,045	1,171,863
22	303	D-12/3	500 Sq yards	31,350,000	627,000	1,567,500	2,194,500
23	304	D-12/3	500 Sq yards	31,350,000	627,000	1,567,500	2,194,500
24	307	D-12/3	500 Sq yards	31,350,000	627,000	1,567,500	2,194,500
25	320	D-12/3	500 Sq yards	31,350,000	627,000	1,567,500	2,194,500
26	322	D-12/3	500 Sq yards	31,350,000	627,000	1,567,500	2,194,500
27	299	D-12/3	500 Sq yards	31,350,000	627,000	1,567,500	2,194,500
28	325	D-12/3	500 Sq yards	31,350,000	627,000	1,567,500	2,194,500
29	1471	D-12/1	356 Sq yards	22,321,200	446,424	1,116,060	1,562,484
30	37	D-12/3	356 Sq yards	22,321,200	446,424	1,116,060	1,562,484

S. No	Plot No.	Sector	Size of plot	Price of plot	CVT 2%	WHT 5%	Non recovery of C.V.T & W.H.T
31	373	D-12/3	356 Sq yards	22,321,200	446,424	1,116,060	1,562,484
32	370	D-12/3	356 Sq yards	22,321,200	446,424	1,116,060	1,562,484
33	479	D-12/4	356 Sq yards	22,321,200	446,424	1,116,060	1,562,484
34	478	D-12/4	356 Sq yards	22,321,200	446,424	1,116,060	1,562,484
35	530	D-12/2	356 Sq yards	22,321,200	446,424	1,116,060	1,562,484
36	1500	D-12/1	356 Sq yards	22,321,200	446,424	1,116,060	1,562,484
37	482	D-12/4	356 Sq yards	22,321,200	446,424	1,116,060	1,562,484
							58,338,588

Para 41.6

(Annexure-K)

Sr. No.	Year	Size of Plot (In Sq yards)	No of Plots	Rate (Per Sq yard) charged by CDA at the time of initial allotment	Total price of plots	2% CVT	5% withholding tax
1	2	3	4	5	6	7	8
1	2006-07	355.55	262	2250	209,596,725	4,191,934	10,479,836
2	2006-07	311.11	1	2250	699,997	13,999	34,999
3	2008-09	355.55	5	2250	3,999,937	79,998	199,996
4	2008-09	600	12	4500	32,400,000	648,000	1,620,000
5	2009-10	600	1	4500	2,700,000	54,000	135,000
6	2009-10	355.55	1	2250	799,987	15,999	39,999
7	2009-10	311.11	2	2250	1,399,995	27,999	69,999
			284			5,031,936	12,579,837
					Total Rs 5,031,936+12,579,837 = Rs 17,611,773		

Para 47

Annexure-L.

Sr.No	Bank account No.	Branch name	Date of freezing accounts	Amount freezed/drawn by FBR	Reallocation of additional funds by CDA Finance wing		
					Date	Cheque No	Amount
1	0078565201000281	M.C.B CDA Secretariat Branch	28.06.2013	1,003,418	22.09.2014	-	1,003,418
2	0096503010000217	-do-	27.06.2013	442,342			
		-do-	28.06.2016	8,266,023	-	-	-
3	0602-00000497-01	HBL Civic Centre Branch	27.06.2013	418,692			
		-do-	06.01.2014	1,657			
			Total	10,132,132			1,003,418