



SPECIAL AUDIT REPORT

ON

PRIVATE HOUSING SCHEMES UNDER FDA FAISALABAD

**HUD&PHE DEPARTMENT
GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2015-16**

AUDITOR GENERAL OF PAKISTAN

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with sections 8 and 12 of the Auditor General's (Functions, Powers, and Terms and Conditions of Service) Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of the accounts of the Federation, the Provinces and any authority or body established by the Federation or a Province.

This report is based on special audit of the record of Director Town Planning/Environment & Development Control related to Private Housing Schemes, Urban Development Wing FDA Faisalabad. The Directorate General of Audit Works (Provincial), Lahore conducted this audit during 2015-16 with a view to reporting significant findings to the relevant stakeholders on the directions of Public Accounts Committee-II of the Punjab Assembly.

Audit findings indicated the need for adherence to the regulatory framework besides instituting and strengthening of internal controls to avoid recurrence of similar violations and irregularities in future. Audit observations included in the report have been finalized in the light of written responses and discussion in SDAC meeting.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973 for causing it to be laid before the Provincial Assembly.

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Islamabad
Dated: 4th April, 2017

(Rana Assad Amin)
Auditor General of Pakistan

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ABBREVIATIONS & ACRONYMS

CVT	Capital Value Tax
CPO	City Police Officer
DOR	District Officer Revenue
E&DC	Environment & Development Control
EIA	Environmental Impact Assessment
EPD	Environmental Protection Department
FDA	Faisalabad Development Authority
LOP	Layout Plan
MC	Municipal Corporation
PPHSLSD	Punjab Private Housing Schemes and Land Sub-Division
PPP	Preliminary Planning Permission
Sft	Square Feet
SSJM	Senior Special Judicial Magistrate
SOPs	Standard Operating Procedures
SDAC	Special Departmental Accounts Committee
TMA	Tehsil Municipal Administration
TP	Town Planning
WASA	Water and Sanitation Agency

EXECUTIVE SUMMARY

This report is based on Special Audit of Director Town Planning/ E&DC, UD-Wing FDA, Faisalabad regarding private housing schemes. Audit was conducted to assess whether the process of approval of private housing schemes, sanction of layout plans and formal approvals were according to the laid down criteria and to examine the effectiveness of system of internal controls for the prevention of unauthorized commercial use of property, unauthorized growth of illegal private housing schemes and encroachment of public properties under the jurisdiction of FDA. The special audit was conducted by the Directorate General Audit Works (Provincial) Lahore during the year 2016 with a view to reporting significant findings to the stakeholders on the directions of the Public Accounts Committee-II of the Punjab Assembly.

There was a total number of 73 approved and 162 unapproved private housing schemes under the jurisdiction of FDA. Record of 26 approved schemes and 57 unapproved schemes¹ was audited as a sample test pointing out irregularities of Rs 24.478 billion. Remaining 152 (approved/ unapproved) schemes could not be audited due to time constraints. During audit, instances of non-recovery of fees/fines/penalties from these sponsors/developers of private housing schemes were observed which were in violation of Punjab Private Housing Schemes Rules notified from time to time. Further, irregularities relating to unauthorized commercial use of properties, unauthorized growth of illegal private housing schemes and encroachment of public properties were also observed.

Key Audit Findings

- i. As per FDA by-laws/SOP for development of private housing schemes as amended from time to time, the Authority was bound to get the mutation of public buildings areas, open spaces, park areas, roads, graveyard area and solid waste management area in the name of FDA through transfer deed. Audit observed

¹List of Audited Housing Schemes (Annex-I)

irregularities with respect to non-mutation of land worth Rs 9,201.07 million².

- ii. As per Punjab Private Housing Schemes rules/policies, the sponsor of the scheme was required to mortgage 20% saleable area of a scheme as a warranty to ensure completion of development work by the sponsor. It was observed that the Authority did not get the area of mortgage deeds entered in revenue record worth Rs 5,733.05 million³.
- iii. According to Clause 34 of Punjab Private Housing Schemes and Land Sub Division Rules 2010, the developers of private housing schemes have to execute all development works within the stipulated time periods. However, a number of developers did not complete the schemes/development works within the stipulated period. Audit observed that the Authority did not recover penalty on prescribed rates valuing Rs 4,112.192 million⁴.
- iv. In case of a private housing scheme “Eden Villas”, various violations were observed including irregular approval of scheme, delay in possession of plots, non-registration of mortgage/transfer deed and non-transfer of public area in the name of FDA etc. resulting in a loss of Rs 1,960.732 million to the general public and the Authority⁵.
- v. Under sections 38 & 39 of the Punjab Development of Cities Act 1976, the Authority was empowered to remove encroachments. Audit observed illegal constructions and encroachments on public areas i.e. open spaces, graveyard, public buildings and less provision of public areas - Rs 1,245.07 million⁶.
- vi. As per rule 21 (e) of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, in case of delayed handing over of possession of the plot/property beyond the stipulated date, the developer was liable to pay an amount equivalent to two percent

² Para 4.1

³ Para 4.2

⁴ Para 4.3.1

⁵ Para 4.4.1

⁶ Para 4.5

per month of the amount paid by the allottees. Audit observed that an amount of Rs 14.213 million was recoverable from developers. Further, the developers failed to handover the possession of plots/homes to the allottees despite lapse of more than seven years⁷.

- vii. According to Rule 20(1) of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, a developer shall not advertise sale of plots or housing units in print or electronic media without obtaining NOC from the competent authority. On the contrary, in three schemes houses were constructed illegally and advertisements for these schemes were published in newspapers without approval from FDA⁸.

Recommendations

- i. Execution of Transfer deed & its mutation in the name of FDA be ensured quickly to avoid illegal construction on public area and delay in completion of schemes.
- ii. The illegal encroachments on public area i.e. public buildings, graveyards, parks, roads are required to be removed immediately.
- iii. The mortgaged plots may be auctioned, if required, to complete the development of the private housing schemes.
- iv. Strict measures be taken for recovery of outstanding amounts from the developers/sponsors and penal actions under the Law need to be initiated against the defaulters to ensure timely recovery.
- v. The Authority should develop an effective mechanism for recovery from the defaulters under the Land Revenue Act.
- vi. The Authority should maintain proper record regarding cases being prosecuted in the courts of law and should ensure follow up of these cases for imposition of penalties.

⁷ Para 4.3.2

⁸ Para 4.4.2

1. INTRODUCTION

The Faisalabad Development Authority (FDA), Faisalabad was established under provisions of Punjab Development of Cities Act 1976. The FDA is responsible to establish a continuous process of planning and development of Faisalabad controlled area in an effective, efficient, equitable and sustainable manner.

Sections 43 and 44 of Punjab Development of Cities Act 1976, amended from time to time empower the Government and Authority to make rules and regulations as may be necessary to achieve the purposes of this Act. Accordingly, the Government of the Punjab and FDA have framed and notified rules and regulations, building by-laws and policies to be implemented by the Authority to regulate the private housing schemes.

Government of the Punjab has notified rules regarding sanction of private housing schemes from time to time. These rules were framed regarding ownership of land of scheme, details of development work along with time schedule, recovery of scrutiny fee, planning permission fees, design fees of water supply, sewerage, roads, parks and electricity. The percentage of land use was to be kept up to 5% for commercial use, 7% for open spaces/parks area, 2% for public buildings and 2% for graveyard. Special Audit was conducted to verify the extent of implementation of these rules.

2. AUDIT OBJECTIVES

The main objectives of audit were to check whether:

- i. The process of issuance of sanction/NOC of the schemes was efficient, effective and transparent.
- ii. There was any system of internal controls for prevention of unauthorized commercial use of property, unauthorized

growth of illegal private housing schemes and encroachment of public property.

- iii. Any periodic surveys of schemes under FDA controlled area were carried out to detect and discourage the encroachments and vacate the properties from unauthorized occupants.
- iv. The developers of private housing schemes were providing all the facilities/civic services to the inhabitants of the schemes in accordance with the approved plan.

3. AUDIT SCOPE AND METHODOLOGY

1. Audit Scope

There are 73 approved and 162 unapproved private housing schemes under the jurisdiction of FDA, out of which 26 approved and 57 unapproved schemes were examined during Special Audit as per Annex-1 and 324 audit observations were issued to the Authority.

2. Audit Methodology

The following audit methodology was adopted:

- i. Study of FDA Act, building by-laws, regulations and private housing schemes rules, policies and reports submitted by Enforcement Cell of FDA for Private Housing Schemes etc.
- ii. Data collection.
- iii. Examination of files, record/data and survey reports etc.
- iv. Discussions with auditee and other stakeholders.

4. AUDIT FINDINGS AND RECOMMENDATIONS

The field audit was conducted in one formation of the FDA i.e. Director, Town Planning/E&DC, UD-Wing, FDA, Faisalabad. The audit findings were as under: -

4.1 Non/less mutation of reserved public areas

According to Rule 17 (e) of the Punjab Private Housing Schemes and Land Sub-division Rules 2010 the developers were required to execute transfer deed and transfer the areas reserved for roads, open space/park, solid waste management area and 1 % area of the scheme for public buildings i.e. school, hospital etc. to the Development Authority, whereas, the Authority did not get the mutation of public areas valuing Rs 9,201.07 million in its name.

4.1.1 Non-mutation of reserved areas of roads, parks, graveyard, solid waste management in the name of FDA - Rs 5,367.49 million

Director Town Planning-I/E&DC, FDA, Faisalabad sanctioned 26 private housing schemes in Faisalabad wherein the developers did not transfer the areas of roads, parks, graveyard, solid waste management in favour of FDA. The Authority neither executed mortgage/transfer deeds nor mutated the area in the name of FDA.

Violation of rules resulted in non-mutation of land in the name of FDA worth Rs 5,367,492,646.

Audit pointed out the irregularity in March 2016. The Authority replied that the areas reserved for parks, roads, graveyard and solid waste management have been transferred in favor of FDA in all the sanctioned schemes. The reply was not tenable because no documentary evidence

regarding execution of transfer deed and its mutation in the revenue record was produced to Audit for verification.

The SDAC meeting was held on 07.03.2017 but the para could not be discussed.

Audit recommends early verification of the mutation of public area in revenue record.

(Para 308)

4.1.2 Undue benefit to the developer due to non/less-mutation of reserved area in the name of Govt. -Rs 2,664.65 million

Director Town Planning-I / E&DC, FDA, Faisalabad sanctioned nine (09) schemes, but the developers did not transfer the non-saleable area i.e. roads, open space/parks, solid waste management, disposal station, public buildings etc. in favor of FDA. Despite the lapse of considerable period, the Authority neither got transferred public areas in its name nor took any action against the developers.

Violation of rules resulted in undue benefit to the developers due non-mutation of reserved area worth Rs 2,664,654,800. (Annex-II)

Audit pointed out the irregularity in March 2016. The Authority replied that in 05 cases, the Punjab Private Housing Schemes and Land Sub-division Rules 2010 were not applicable as these schemes were sanctioned prior to promulgation of these rules, and the schemes launched after the rules *ibid* were sanctioned by the DG FDA after fulfillment of all codal formalities. And in two cases the areas reserved for amenities had been transferred in favour of FDA. The reply was not tenable because the transfer deeds/mutations were not produced for verification.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that mutations of reserved area were not required for

illegal housing schemes. The notices were issued to developers of the illegal private housing schemes and FIRs also registered besides publication of illegal schemes in newspapers for the awareness of general public. Audit contented that penal action under sections 32, 34(Schedule Part B) 37, 38 and 39 of the Punjab Development of Cities Act 1976 amended up to 13.03.2014 was not taken against the developers for imposition of penalties @ of Rs 10,000 for every day for the period of offence and ejection/demolish of illegal construction. The Committee agreed with viewpoint of Audit and directed the Authority to take penal actions under the law as well as to produce the complete record to Audit for verification. The compliance of the committee's directive was not reported till the finalization of the report.

Audit recommends transfer of public areas to FDA and its verification from Audit.

(09 Paras, Annex-II)

4.1.3 Non-submission of transfer deed duly approved by authorized registrar - Rs 878.99 million

Director Town Planning-I / E&DC, FDA, Faisalabad approved the layout plan of the scheme "Sher Town" on 05.07.2006 subject to fulfillment of the conditions of FDA for private housing schemes within fifteen days before final sanction. The scheme consisted of 817 kanal. The developer submitted transfer deeds of area 363.22 kanal to the FDA on 5.04.2008 without approval and entry in the record of registrar.

Violation of rules resulted in non-registration of transfer deeds of the property valuing Rs 878,992,400.

Audit pointed out the irregularity in March 2016. The Authority replied that the developer of the scheme which was renamed as "Eden Villas" submitted the revised plan measuring 336.75 kanal. The developer had fulfilled all the pre-requisites and the scheme was sanctioned vide

letter No.324/E&DC/FDA-12 dated 26.06.2012. The reply was not tenable because no documentary evidence in support of reply was produced to Audit for verification.

The SDAC meeting was held on 07.03.2017 but the para was not discussed by the department.

Audit recommends registration of transfer deed as per rules.

(Para 206)

4.1.4 Non-transfer/mutation of area in accordance with prescribed rules - Rs 289.93 million

The Director General FDA, Faisalabad sanctioned private housing scheme “Sitara Sapna City, Chak No. 123/JB” consisting of 2,833,270.44 sft area. The developer executed a transfer deed but the same was not incorporated in revenue record in the name of FDA nor any proof of the same was produced to Audit. Moreover, no *tatimas* duly approved by the District Collector regarding public land use area to be transferred to FDA was available on record.

Violation of rules resulted in non- submission of transfer deeds of the property by the developer valuing Rs 289,931,620.

Audit pointed out the irregularity in March 2016. The Authority replied that the private housing scheme “Sitara Sapna City” comprising a total area 898.71kanal was finally sanctioned by the Director General FDA on 19.11.2015 after fulfillment of all codal formalities. The reply was not tenable because no documentary evidence regarding execution of transfer deeds and entry in revenue record in support of reply was produced to Audit for verification.

The SDAC meeting was held on 07.03.2017 but the para was not discussed by the department.

Audit recommends early verification of transfer deed and entry in revenue record.

(Para 203)

4.2 Non-mortgage of 20% saleable areas and irregular sale of mortgage plots - Rs 5,733.05 million

According to Rule 17(f) of the Punjab Private Housing schemes and Land Sub-division Rules 2010, the developer was required to mortgage 20 % of saleable area of a scheme in favour of the Authority or to submit a performance bond as a warranty for completion of development works within stipulated period and the amount of bank guarantee shall be equivalent to total cost of development works, whereas, the Authority did not get entered the mortgaged areas in revenue record for Rs 5,733.05 million.

4.2.1 Non-obtaining of mortgage deed/bank guarantee from the developers - Rs 4,731.77 million

Director Town Planning-I / E&DC, FDA, Faisalabad neither obtained the mortgage deed nor the bank guarantees in respect of 69 private housing schemes from the developers. The developers sold out mortgaged plots and many illegal houses were also constructed thereon.

Violation of rules resulted in non-obtaining of mortgage deed/bank guarantee from the developers for Rs 4,731,769,720. (Annex-III)

Audit pointed out the irregularity in March 2016. In 41 cases the Authority replied that these schemes were established prior to promulgation of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, so these rules cannot be applied. Further, according to the Punjab Private Housing Schemes (Regulations) Rules 2005, the minimum requirement of the area for sanction of the scheme was 160 kanal so these schemes cannot be considered for sanction. Several notices

were issued to developers to get the sanction from FDA and challans were referred to Senior Special Judicial Magistrate (SSJM) FDA for penal action against the developers / offenders. In 09 cases the Authority stated that the schemes were abandoned or demolished and in remaining cases, the Authority stated that the schemes have been completed. Hence, there was no need of obtaining mortgage deed/bank guarantee at this stage. The reply was not tenable because the developer/sponsor could not sell or purchase or make any transactions on mortgaged plots without redemption. The developers sold out the mortgaged plots in violation of rules *ibid*. The Authority was required to take actions against the offenders, but no action was taken under sections 32, 34, 37, 38, 39 of the Act.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that notices were issued to developers of the illegal private housing schemes and FIRs also registered besides publication of illegal schemes in newspapers for the awareness of general public. It was further stated that mortgage deed in respect of the illegal completed schemes was not required. Audit contented that the Authority did not produce the record in support of its stance. Further, the Authority did not take penal action under sections 32 and 34(Schedule Part B), 37, 38 and 39 of the Punjab Development of Cities Act 1976 amended upto 13.03.2014 against the developers for imposition of penalties @ of Rs 10,000 for every day for the period of offence and ejection/demolition of illegal construction.

The Committee agreed with view point of Audit and directed the Authority to take penal actions under the law as well as to produce the complete record to Audit for verification. The compliance of the committee's directive was not reported till the finalization of the report.

Audit recommends execution of mortgage deeds and auction of mortgaged plots for early completion of the development works besides penal action against the developers.

(69 Paras, Annex-III)

4.2.2 Irregular sale out of mortgage/pledged land – Rs 605.85 million

The developers of two (02) private housing schemes viz “Raja Park” and “Amin Town” sold out the mortgaged plots and on these plots buildings were constructed without completion of schemes under the jurisdiction of Director Town Planning / E&DC, FDA, Faisalabad whereas the land could only be redeemed after completion of development works. Despite the lapse of considerable period, no action was taken by the Authority to safeguard the mortgaged plots and public utility sites.

Violation of rules resulted in irregular sale of mortgaged plots for Rs 605,855,400.

Audit pointed out the irregularity in March 2016. The Authority replied that these schemes were established prior to promulgation of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, so these rules cannot be applied. All the development works had been carried out at site. The bank guarantee in lieu of mortgage deed was not permissible at this stage. The Authority admitted the violation regarding non-obtaining of bank guarantee in lieu of mortgage deed.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that notices were issued to developers of the illegal private housing schemes and FIRs also registered besides publication of illegal schemes in newspapers for the awareness of general public. Further, that the mortgage deed in respect of the illegal completed schemes was not required. Audit contented that the Authority did not produce the record in support of stance. Further, the Authority did not take penal action under sections 32 and 34(Schedule Part B), 37, 38 and 39 of the Punjab Development of Cities Act 1976 amended up to 13.03.2014 against the developers for imposition of penalties @ of Rs 10,000 for every day for the period of offence and ejection/demolish of illegal construction.

The Committee agreed with view point of Audit and directed the Authority to take penal actions under the law as well as to produce the complete record to Audit for verification. The compliance of the committee's directive was not reported till the finalization of the report.

Audit recommends mortgage of 20 % plots or to obtain bank guarantee equal to market value of mortgaged plots besides fixing the responsibility against concerned officers/officials.

(Para 297, 300)

4.2.3 Non-submission of mortgage deed duly approved by authorized registrar - Rs 395.42 million

Director Town Planning-I / E&DC, FDA, Faisalabad approved the layout plan of the scheme "Sher Town" on 05.07.2006 subject to fulfillment of the conditions of FDA regarding private housing schemes within fifteen days before final sanction. The scheme consists of 817 kanal. The developer submitted mortgage deeds for 163.4 kanal (20%) on 05.04.2008 in the name of FDA which was not registered with the registrar and also not entered in the mutation register under rules 7.16 and 7.18 of the Land Records Manual.

Violation of rules resulted in non-registration of mortgage deeds by the developers valuing Rs 395,428,000.

Audit pointed the irregularity in March 2016. The Authority replied that the developer of the scheme which was renamed as "Eden Villas" submitted the revised plan measuring 336.75 kanal. The developer had completed all the prerequisites and the scheme was sanctioned vide letter No.324/E&DC/FDA-12 dated 26.06.2012. The reply was not tenable because no documentary evidence in support of reply was produced to Audit for verification.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that notices were issued to developers of the illegal private housing schemes and FIRs also registered besides publication of illegal schemes in newspapers for the awareness of general public. It was further stated that mortgage deed in respect of the illegal completed schemes was not required. Audit contented that the Authority did not produce the record in support of stance. Further, the Authority did not take penal action under sections 32 and 34 (Schedule Part B), 37, 38 and 39 of the Punjab Development of Cities Act 1976 amended upto 13.03.2014 against the developers for imposition of penalties @ of Rs 10,000 for every day for the period of offence and ejection/demolish of illegal construction.

The Committee agreed with view point of Audit and directed the Authority to take penal actions under the law as well as to produce the complete record to Audit for verification. The compliance of the committee's directive was not reported till the finalization of the report.

Audit recommends early imposition of penalties and verification of record.

(Para 205)

4.3 Recoverables

The Authority was required to impose penalties for delay in completion of development works and recover scrutiny fee, preliminary planning permission fee and sewerage trunk/infrastructure fee on the prescribed rates from the developers of private housing schemes.

4.3.1 Non-recovery of penalty due to non-completion of development work within stipulated period - Rs 4,112.19 million

According to Rules 34 (a) and 35 (5) (e) of the Punjab Private Housing Schemes and Land Sub-division Rules, 2010, the developer was required to complete all development works within stipulated time period

of 2 years, 3 Year, and 5 years in case of land Sub-division upto 100 kanal, housing scheme having an area from 100 kanal to 300 kanal, and an area above 300 kanal respectively. In case, a developer fails to develop a scheme within the stipulated period, the Authority may grant for one time extension irrespective of the time lapsed on the deposit often thousand rupees per kanal per annum of the total areas of the scheme.

Director Town Planning-I / E&DC, FDA, Faisalabad sanctioned private housing schemes in Madina Town, Iqbal Town, Jinnah Town and Lyallpur Town of Faisalabad. The developers of 09 schemes did not complete the development works within stipulated time. The Authority neither imposed penalty under section 32 of the Punjab Development of Cities Act, 1976 nor granted the time extension with the applicable surcharge @ Rs 10,000 per kanal.

Violation of rules resulted in non-imposition/ recovery of penalty from the developers amounting to Rs 4,112,192,100. (Annex-IV)

Audit pointed out the recovery in March 2016. The Authority replied that in five cases the Punjab Private Housing Scheme & Land Sub Division Rule 2010 were not applicable and in two cases layout plans of schemes were revised and development works would be completed timely. While in one case Authority stated that scheme was sanctioned under the provision of Private Housing Schemes Rules 1992 but the formal sanction was accorded on 23.8.2004 and scheme was completed within stipulated period. The reply was not tenable because the Authority did not impose the penalty for delay in completion of development work. Further, progress reports on development works were not provided.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that notices were issued to developers of the illegal housing schemes and FIRs were also registered besides publication of illegal schemes in newspapers for the awareness of general public. Further, in case of delay in completion of approved schemes, the penalties

had been imposed and recoveries effected from the defaulters. Some schemes have since been completed. Audit contented that neither penal action under sections 32, 34(Schedule Part B) and 37 of the Punjab Development of Cities Act 1976 amended up to 13.03.2014 was taken against the developers of illegal schemes for imposition of penalties @ of Rs 10,000 for every day for the period of offence nor the record of reported recoveries was produced for verification. Further, the reports of the concerned agencies about completion of development works were also not produced for verification.

The Committee agreed with view point of Audit and directed the Authority to take penal actions under the law and produced the record of effected recoveries/completion reports to Audit for verification within 60 days. The compliance of the committee's directive was not reported till the finalization of the report.

Audit recommends imposition of penalties as per law besides fixing responsibility for this lapse.

(09 Paras, Annex-IV)

4.3.2 Non-recovery of compensation from the developers and payment to allottees for delayed possession - Rs 14.21 million

As per rule 21 (e) of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, in case of delayed handing over of possession of the plot/property beyond the stipulated date, the developer shall be liable to pay an amount equivalent to two percent per month of the amount paid by the allottees.

Director Town Planning-I / E&DC, FDA, Faisalabad approved the layout plan of the scheme "Sher Town" consisting of 817 kanal on 05.07.2006, subject to fulfillment of the stipulated conditions within fifteen days. The developer launched the scheme "Eden Villas" through advertisement in Daily newspaper "Express" on 19.06.2008 without

sanction of the Authority and sold out the plots to the general public. The developer was bound to hand over the plots/homes within prescribed period varying from 12 months to 18 months but the developer failed to hand over the possession of plots/homes even after lapse of more than seven years. As per rules in case of delay in possession, the developer was liable to pay compensation equivalent to two percent of the amount paid by the allottees per month to the allottees.

Violation of rules resulted into non-recovery of compensation and payment to allottees amounting Rs 14,212,500.

Audit pointed out the irregularity in March 2016. The Authority replied that the developer of the scheme submitted the revised plan measuring 336.75 kanal. The developer of the scheme had completed all the prerequisites and the scheme was sanctioned vide letter No.324/E&DC/FDA-12 dated 26.06.2012. The reply was not relevant because Authority approved LOP for 817 kanal. The developer failed to give possession of plots to allottees despite expiry of many years, but the Authority did not initiate any action against the developer for recovery of compensation.

The SDAC meeting was held on 07.03.2017 but the para could not be discussed.

Audit recommends early possession of the plots and payment of compensation to the allottees.

(Para 212)

4.3.3 Non-recovery of WASA dues from the developers - Rs 5.80 million

Director Town Planning-I / E&DC, FDA, Faisalabad, did not recover WASA dues (as pointed out by Director P&D, WASA, FDA, Faisalabad vide No.334/D(P&D)/WASA/2015 and 800-02/

D(P&D)/WASA/2013 dated 09.03.2015 and 24.09.2013) from the developers of private housing schemes namely “Telecom Housing Society” and “Paradise Valley” which were connected with WASA network by the developers.

Weak internal controls resulted in non-recovery of Rs 5,802,804.

Audit pointed out non-recovery in March 2016. The Authority replied that in one case the developer submitted revised layout plan of the scheme which was under process in FDA and final approval would be granted after fulfillment of all the prerequisites by the developer. In another case recovery of Rs 270,000 had been effected. The reply was not tenable because the revised LOP had no relevance with recovery of outstanding dues of WASA.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that the recovery for Rs 270,000 in respect of “Paradise Valley” has been effected. Furthermore, the recovery of WASA dues was not the responsibility of FDA. Audit contended that the WASA was an agency of the Authority established under section 7(3) of the Act, the Authority was empowered to recover the WASA dues.

The Committee directed the Authority to get the verification of record of WASA dues whether required to be recovered by the WASA or FDA. The compliance of the committee’s directive was not reported till the finalization of the report.

Audit recommends early recovery of outstanding dues from the developers.

(Paras 224,319)

4.4 Irregular sanction of scheme

4.4.1 Irregular sanction/delay in possession of plots and loss to general public/Authority - Rs 1,960.73 million

According to Rule 8(6)(7) of the Punjab Private Site Development Schemes (Regulation) Rules 2005, a formal letter of sanction of a private housing scheme was required to be issued to the developer after the fulfillment of the requirements prescribed in rule 3 to rule 8(5) i.e. developers ownership/title documents of proposed land for the scheme duly verified by the District Officer (revenue), layout plan, transfer deed for transfer/mutation the area of roads, open spaces/parks, graveyard, public buildings, solid waste management plants, mortgage deed 20% of saleable area, statement of the works to be executed, pre-requisites for roads width, planning standards, inviting of public objection on proposed land of scheme etc. Further, no scheme shall be advertised or published at any forum, media and press, nor plots or houses shall be offered for sale in any scheme prior to its sanction.

Director Town Planning-I / E&DC, FDA, Faisalabad approved the layout plan of the scheme “Sher Town” on 05.07.2006 for 817 kanal ahead of the final sanction (subject to fulfillment of the conditions of FDA within fifteen days), instead of the issuance of only one formal sanction under rule 8(6) after fulfillment of all requirements. Following violations were committed by the authority.

- a- The title of 817 kanal land was required to be cleared from the revenue authorities which was not done.
- b- The name of the scheme was changed from “Sher Town” to “Eden Villas” while approving revised layout plan vide letter No. 118 dated 20.03.2008, despite the fact that the title of 817 kanal land was not cleared. Developer of Eden Villas purchased 336.75 kanal land on 03.12.2011 but launched the sale of schemes plot through

daily advertisement in daily newspaper “Express” on 19.06.2008 and sold out the plots to the general public without ownership/title of land. No action was taken by the Authority against the developer under the law.

- c- The scheme was sanctioned for 336.75 kanal vide letter No. 324/E&DC/FDA-12 dated 26.06.2011, despite of the fact that the developer already sold the plots on 19.06.2008 (3.6 years before sanction of scheme) without ownership/title.
- d- The developer neither handed over the possession of plot to the purchasers nor paid compensation @ of 2% per month of the purchase value for delay in possession of plots.
- e- The mortgage deed dated 05.04.2008 for 90.34 kanal i.e. 20% of saleable area was neither got registered nor got entered in revenue record as required under section 17 of registration Act and rule 7.16 and 7.18 of the land records manual, therefore, the Authority could not sale out the mortgage plots for completion of development works as required under rule 8(4) (iii), rule 13(2) of the Punjab Private Site Development Schemes (Regulation) Rules 2005. Thus, the cost of the mortgage plots amounting to Rs 395.428 million could not be recovered for development works.
- f- The transfer deed dated 05.04.2008 for 363.22 kanal area for roads, graveyards, open space/parks and public buildings was neither got registered nor got entered in revenue record as required under section 17 of Registration Act and Rule 7.16 of the Land Records Manual, therefore public areas could not be transferred in the name of the Authority which caused the loss of Rs 878.992 million to the authority.
- g- The purchasers of the plots complained before Chairman governing body FDA about non-possession of plots and unlawful

claim of the developer for charging escalation on purchase plots. The Chairman decided and directed the developer on 04.07.2015 for redressal of the grievances of the purchaser for handing over possession without any escalation, but the decision of the Chairman was not implemented. Thus, the developer got the undue benefit of residential area for 447 kanal worth Rs 1,081.740 million, due to non-handing over to the purchasers.

Violation of rules resulted in loss to Authority and general public Rs 1,960.732 million besides irregular sanction of scheme.

Audit pointed out the loss in March 2016. The Authority replied that the developer of the scheme submitted the revised plan measuring 336.75. The developer of the scheme had completed all the prerequisites and the scheme was sanctioned vide letter No.324/E&DC/FDA-12 dated 26.06.2011. The reply was not tenable because the sponsor sold the plots to general public without sanction during 2008 and could not fulfill his commitments of giving possession of plot to the allottees. Furthermore, the Director General, FDA issued the approval of LOP without observing all formalities/pre-requisites of a private housing scheme. This could not be possible without connivance of the FDA Management. The Authority did not take penal action under sections 32, 34 & 37 of the Punjab Development of City Act 1976 amended upto 13.03.2014 for imposition of penalties.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that there was no financial impact by changing the name of scheme from “Sher Town” to “Eden Villas”. Audit contended that the Authority sanctioned the scheme “Sher Town” on 05.07.2006 for 817 kanal, and on 20.03.2008 the Authority approved the change of name as “Eden Villas” without the cancellation of previous scheme and confirmation of the title of land for 817 kanal. Whereas, plots were sold out by advertisement in “Daily Express” with the name of scheme “Eden Villas” on 19.06.2008. The developer of “Eden Villas” purchased 336.75

kanal on 03.12.2011 from owners of the property, whereas, the scheme had already been launched with new name “Eden Villas” in “Daily Express” on 19.06.2008 (3.6 years ago) and the area 817 kanal was sold without the confirmation of the title of land from the revenue authorities. The mortgage deed and transfer deed dated 05.04.2008 for 90.34 kanal and the transfer deed for 363.22 kanal respectively were neither registered nor entered in revenue record, because the title of land was not clear.

The Committee decided that a probe would be conducted by the administrative department for fixing responsibility/disciplinary action and the probe report/disciplinary proceedings would be produced to Audit for verification. The compliance of the committee’s directive was not reported till the finalization of the report.

Audit recommends for imposition of penalties/ recovery and investigation into the matter for fixing responsibilities against the person(s) concerned.

(Paras 210, 211, 204, 207, 209)

4.4.2 Unauthorized sale of plots

According to Rule 20 (1) of the Punjab Private Housing Schemes and Land Sub-division Rules 2010 amended up to 28.10.2013, a developer shall not advertise sale of plots or housing units in print or electronic media without obtaining NOC from the competent authority.

Director Town Planning-I / E&DC, FDA, Faisalabad approved LOPs in respect of 58 Private Housing Schemes in Faisalabad. Audit team visited three (03) schemes (Gulberg Valley, Ghalib City and Hassan Villas) wherein various houses were constructed illegally without obtaining NOC of schemes from the FDA.

The developers sold out various plots to the general public contrary to ibid rule. The FDA Faisalabad also issued a letter to the District

Collector (Revenue) that no *tatimas* should be issued in order to stop registry/ intiqal in respect of unapproved schemes. But the Authority did not take any action against the developer under section 32,34,38 and 39 for imposition of penalties. It was further observed that TMA approved the maps of various houses of these unapproved schemes which was not justified.

Violation of rules resulted in unauthorized sale of plots.

Audit pointed out the irregularity in March 2016. The Authority replied that the Private Housing Schemes and Land Sub-division Rules 2010 were not applicable on these schemes. At the time of approval of layout plan, the District Revenue Authority was informed and requested not to allow the sale and purchase in these schemes until the schemes were sanctioned by the FDA. The building control for approval of map for construction of houses rests with TMA. FDA was unable to launch FIR against the developer as there was no financial loss to the Authority. There was no record available of sale/purchase in this office. The reply was not tenable because the Authority failed to take action under section 34 schedule part-B, 37 of the Act *ibid*.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that Punjab Private Housing Schemes and Land Sub division Rules 2010 did not apply on these schemes. The notices were issued to developers of the illegal private housing schemes and the City Police Officer was also asked for registration of FIRs against the developers, besides, publication of names of illegal schemes in newspapers for the awareness of the general public. Audit contended that the developers were required to obtain NOC from the Authority under Rule 20(1) of PPHSLSD rules 2010 amended on 28.10.2013 prior to the advertisement for sale of plots in print or electronic media, whereas, developers of 58 schemes sold out the plots without NOC from the Authority. The Authority did not take penal action under Sections 32 and 34(Schedule Part B) of the Act for imposition of penalties.

The Committee directed the Authority to produce the record regarding penal action taken under law as well as Challans, FIRs, and revised LOPs, to Audit for verification. The compliance of the committee's directive was not reported till the finalization of the report.

Audit recommends penal action under the law.

(Para 311,316)

4.4.3 Irregular sanction/processing of schemes without prescribed/required documents

According to Rule 5, 7 (2) (b), 17 (e), (f) , (g) , 18 (3) of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, the Development Authority shall not entertain any application without all requisite documents, the financial statements of developer including Bank Statement, detail of self-owned asset, and if the proposed land is not self-owned NOC from the Water and Sanitation Agency, a transfer deed in favour of the Authority for area reserved for roads, open spaces / parks, graveyard, public buildings (1%) and sold waste management plot and a mortgage deed of the 20% of the saleable area as warranty for completion of development work within stipulated period.

Director Town Planning-I / E&DC, FDA, Faisalabad approved LOP of 62 private housing schemes, out of which 04 schemes (Wahid Garden, Raza Garden, Gulshan-e-Macca and Rasheed Garden) were approved without the necessary documents i.e. copy of CNIC, mailing address, utility bill, location plan, ownership status, *fard*, *aksshajra* and *tatimas*, financial statement, Soil investigation report / Topographic Report, detail of 7% Park / open space, 2% Public Building, Roads, 20% Mortgage, 2% graveyard, Scrutiny, approval fee. In case of remaining 58 schemes, the developers did not produced NOC from WASA FDA Faisalabad, transfer deeds for transfer of public area to the Authority and mortgage deeds as warranty for completion of development works within

stipulated period, financial statements of the developers in case proposed land was not self owned, in violation of rules *ibid*.

Violation of Rules resulted in irregular sanction/processing of schemes without prescribed/required documents non-submission of NOC from WASA.

Audit pointed out the irregularity in March 2016. The Authority replied that the NOC from WASA had been obtained and the schemes were established since long prior to promulgation of the Punjab Private Housing Schemes & land Sub-division Rules 2010, so these rules do not apply on this scheme. After the promulgation of the Punjab private Site Development Schemes (Regulations) Rules 2005, both the agencies i.e. FDA and Tehsil Municipal Administration were exercising the power to sanction the private housing schemes. In the year 2006 Faisalabad District was divided into 8 towns and FDA was empowered to sanction the private housing schemes in its controlled area up to 160 Kanal. After this the FDA conducted a survey of private housing schemes and those schemes was pointed out which were established at site and many houses were also constructed. According to the Punjab private Site Development Scheme (Regulations) Rules 2005, the minimum requirement of area for sanction of scheme was 55 kanal. The schemes were sold out by the developer and plots were transferred in the name of purchasers when the issue comes into the knowledge of FDA. Further, the building control of this area rests with the concerned TMA. Several notices were issued to the developer to get the approval from FDA. The challan was referred to the SSJM FDA for penal action against the developer. After survey of the area the issue was raised with the District Collector, Faisalabad by requesting to direct the concerned staff that no *tatima* was chalked out, sale deed registered or mutation attested for sale of plots/houses in this unauthorized scheme. Letter was sent to the CPO, Faisalabad for registration of FIR against the developer. FDA took all necessary measures under the rules against the defaulting developer. The reply was not tenable neither the Authority

produce the NOC obtained from WASA nor took penal action against the developers under the law.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that the schemes were approved by the TMAs prior to the promulgation of PPHSLSD Rules 2010 and these rules do not apply. Audit contended that prior to the promulgation of rules, the CNIC, mailing address, location plan, layout plan, *fard malkiyat/aks shajra/tatimas*, scrutiny fee/approval fee, NOC from WASA, NOC from EPD, mortgage/transfer deed etc. were prerequisites prior to the sanction of the scheme, whereas, the schemes were sanctioned without the required documents. Further, the Authority did not take penal actions under Section 32 of the PDC Act 1976 for imposition of penalties.

The Committee directed to Authority to provide scheme wise plausible actions, imposition of penalties/recoveries and relevant documents to Audit for verification within one day. The compliance of the committee's directive was not reported till the finalization of the report.

Audit recommends early production of record for verification and penal action against the developers.

(Paras 48,55,56,183,238,246,260,262,293,295,305,310)

4.5 Encroachments on public buildings, graveyard and open space / parks areas

According to Rules 10 and 17 (e) of the Punjab Housing Schemes and Land Sub-division Rules 2010, the layout plan of a scheme was required to be approved by allocating 2% area for public buildings (educational institutions, hospital, community centre, post offices etc.), 2% area for graveyard and 7% area for parks/open spaces and such allocated areas were required to be transferred in the name of FDA.

In case of violations penal action under section 34 schedule B and 37 of the Punjab Development of Cities Act 1976 amended upto

13.03.2014, i.e. fine upto Rs 100,000 or imprisonment upto three years or both. Where an accused was directed by the Authority for immediate discontinuance of the offence, the Court may impose a further fine which may extend to Rs 10,000 for every day during the period the accused has persisted in the offence from the date of its commission. Further, Sections 38 and 39 of the Punjab Development of Cities Act 1976 amended upto 13.03.2014 required ejection/demolition of illegal construction on the area for Rs 1,245.07 million.

4.5.1 Illegal construction / keeping less area for open space/parks - Rs 799.36million

Director Town Planning-I / E&DC, FDA, Faisalabad did not take penal action against the developers of 60 private housing schemes under section 34, 37, 38, and 39 of the Act who encroached upon public area by construction of buildings whereas such area was to be transferred to the authority.

Violation of rules resulted in sparing of less area for open space / parks worth Rs 799,365,544. (Annex-V)

Audit pointed out the irregularity in March 2016. The Authority replied that the schemes were established prior to promulgation of the Punjab Private Housing Schemes and Land Sub-division Rules 2010. Most of the schemes were not considered for approval because minimum requirement of the area for approval of scheme was 160 kanal as per Punjab Private Site Development Schemes (Regulations) Rules 2005. However, the case for formulation of policy to regularize illegal private housing schemes was under process. In 05 cases the Authority stated that the schemes had been demolished and in some cases Authority stated that the schemes had been sanctioned in line with the Punjab Development of Cities Act 1976 wherein there was no provision for reservation of 7% area for open space/parks. In some cases revised LOPs are under process with 7% area reserved for open space/parks. The reply was not tenable because

the sponsors/ developers encroached/kept less open space/parks area and converted the same into other purposes, which was not possible without the connivance of FDA Management. Action under 34 schedule B of the Punjab Development of Cities Act 1976 amended upto 13.03.2014, was required to be initiated against the developers i.e. fine upto Rs 100,000 or imprisonment upto three years or both and where an accused was directed by the Authority for immediate discontinuance of the offence, the Court may impose a further fine which may extend to Rs 10,000 for every day during the period the accused has persisted in the offence from the date of its commission. However, the Authority did not take any appropriate action against the offenders.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that notices were issued to developers of the illegal private housing schemes and FIRs also registered besides publication of illegal schemes in newspapers for the awareness of general public. Audit contented that the Authority did not produce the record in support of stance. Further, the Authority did not take penal action under sections 32, 34(Schedule Part B), 37, 38 and 39 of the Punjab Development of Cities Act 1976 amended up to 13.03.2014 against the developers for imposition of penalties @ of Rs 10,000 for every day for the period of offence and ejection/demolish of illegal construction.

The Committee agreed with view point of Audit and directed the Authority to take penal actions under the law as well as to produce the complete record to Audit for verification. The compliance of the committee's directive was not reported till the finalization of the report.

Audit recommends recovery from sponsors/developers, ejection of encroachers from open spaces/parks area and fixing responsibility against the officers concerned.

(61 Paras, Annex-V)

4.5.2 Illegal constructions / less width of roads - Rs 259.87 million

Director Town Planning-I / E&DC, FDA, Faisalabad did not take penal action against the developers of 35 private housing schemes who kept roads width 16', 1', 18', 20', 25' and 28' which were less than admissible standards of 30 feet width.

Violation of rules resulted in less width of roads area leading to undue benefit to the developer worth Rs 259,876,126. (Annex- VI)

Audit pointed out the irregularity in March 2016. The Authority replied that in 31 cases the schemes were established prior to promulgation of the Punjab Private Housing Schemes and Land Sub-division Rules 2010. Most of the schemes were not considered for sanction because minimum requirement of the area for sanction of scheme was 160 kanal as per Punjab Private Site Development Schemes (Regulations) Rules 2005. However, the case for formulation of policy to regularize illegal private housing schemes was under process. In 06 cases the Authority stated that the schemes had been abandoned / demolished and in two cases Authority replied that as per Punjab Private Site Development Schemes (Regulations) Rules 2005 the road width was 30 ft. The reply was not tenable because the sponsors / developers kept less width of roads.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that notices were issued to developers of the illegal private housing schemes and FIRs also registered besides publication of illegal schemes in newspapers for the awareness of general public. Audit contented that the Authority did not take penal action under sections 32 and 34(Schedule Part B) of the Punjab Development of Cities Act 1976 amended upto 13.03.2014 against the developers for imposition of penalties @ of Rs 10,000 for every day for the period of offence.

The Committee agreed with view point of Audit and directed the Authority to take penal actions under the law as well as to produce the complete record to Audit for verification. The compliance of the committee's directive was not reported till the finalization of the report.

Audit recommends compliance of the rules/requirements regarding width of roads.

(39 Paras, Annex -VI)

4.5.3 Illegal construction/less area for graveyard -Rs 211.23 million

Director Town Planning-I / E&DC, FDA, Faisalabad did not take penal action against the developers of 11 private housing schemes who made provision of graveyard in layout plan less than 2%.

Violation of rules resulted in less area for graveyard worth Rs 211,227,776. (Annex-VII)

Audit pointed out the irregularity in March 2016. In 05 cases the Authority replied that the schemes were established prior to promulgation of the Punjab Private Housing Schemes and Land Sub-Division Rules 2010. Most of the schemes were not considered for sanction because minimum requirement of the area for sanction of scheme was 160 kanal as per Punjab Private Site Development Schemes (Regulations) Rules 2005. However, the case for formulation of policy to regularize illegal private housing schemes was under process. In 01 case the Authority stated that the scheme had been abandoned and in another Authority replied that the development works had been completed. Hence, there was no need for mortgage deed at this stage. The reply was not tenable because the sponsors/developers encroached upon the area reserved for graveyard and utilized the same for other purposes but the Authority did not take any legal/penal action under the law.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that notices were issued to developers of the illegal

private housing schemes and FIRs also registered besides publication of illegal schemes in newspapers for the awareness of general public. Audit contented that the Authority did not take penal action under Sections 32, 34(Schedule Part B), 37, 38 and 39 of the Punjab Development of Cities Act 1976 amended up to 13.03.2014 against the developers for imposition of penalties @ of Rs 10,000 for every day for the period of offence and ejection/demolish of illegal construction.

The Committee agreed with view point of Audit and directed the Authority to take penal actions under the law as well as to produce the complete record to Audit for verification. The compliance of the committee's directive was not reported till the finalization of the report.

Audit recommends recovery of graveyard area from developers and imposition of penalties and demolition of illegal constructions besides fixing responsibility against the officers concerned.

(12 Paras, Annex- VII)

4.5.4 Illegal construction / less area for public buildings - Rs 182.87 million

Director Town Planning-I / E&DC, FDA, Faisalabad did not take penal action against the developer of 58 private housing schemes who allocated less area for public buildings than provision of 2% of the scheme area. Moreover, in most of schemes the public buildings areas were converted into residential/commercial buildings.

Violation of rules resulted in less area for public buildings worth Rs 182,872,285(Annex-VIII).

Audit pointed out the irregularity in March 2016. The Authority replied that most of the schemes were established prior to promulgation of the Punjab Private Housing Schemes and Land Sub-division Rules 2010. In 40 cases the schemes were not considered for sanction because minimum requirement of the area for sanction of scheme was 160 kanal as

per Punjab Private Site Development Schemes (Regulations) Rules 2005. However, the case for formulation of policy to regularize illegal private housing schemes was under process. In case of 10 schemes the Authority stated that the schemes had been demolished or do not exist at site and in 03 cases revised layout plans were submitted by the developers. Further, the Authority replied that in 06 cases, the schemes were sanctioned prior to the promulgation of PPHSLSD Rules 2010; however, as per approved plan utility areas existed at sites. The reply was not tenable because the sponsors / developers encroached the land reserved for public places and area allocated for public buildings was less than 2%. Area allocated for public buildings was converted into residential plots. No penal action under the law was taken against the developers.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that notices were issued to developers of the illegal private housing schemes and FIRs also registered besides publication of illegal schemes in newspapers for the awareness of general public. Audit contented that the Authority did not produce the record in support of stance. Further, the Authority did not take penal action under sections 32, 34(Schedule Part B), 37, 38 and 39 of the Punjab Development of Cities Act 1976 amended up to 13.03.2014 against the developers for imposition of penalties @ of Rs 10,000 for every day for the period of offence and ejection/demolish of illegal construction.

The Committee agreed with view point of Audit and directed the Authority to take penal actions under the law as well as to produce the complete record to Audit for verification. The compliance of the committee's directive was not reported till the finalization of the report.

Audit recommends retrieval of public area from developers, and imposition of penalties and demolition of illegal constructions besides fixing responsibility against the officers concerned.

(59 Paras, Annex-VIII)

4.5.5 Illegal constructions / keeping less width of Green Belt - Rs 15.61 million

According to Rule 10 (2) (m) of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, the developer was required to keep the area of green strip under high tension electricity line as per requirements of WAPDA or other agency responsible for electricity.

Director Town Planning-I / E&DC, FDA, Faisalabad did not take penal action against the developer of a private housing scheme “Raza Garden”, at ChakNo.204/RB for reserving sixteen feet width green belt under high tension electricity line against the required width of twenty feet although the DG FDA/Deputy Director Town Planning had also pointed out the issue of reserving less width of green belt by 4 feet (vide letter No. 1670/TP/FDA-98 dated 23.04.1998).

Violation of rules resulted in reserving less land (width of green belt) valuing Rs 15,608,800.

Audit pointed out the irregularity in March 2016. The Authority replied that the audit observation was framed according to the Private Housing Scheme & Land Sub-division Rules 2010, whereas the scheme was sanctioned by Director General FDA, on 09.01.1998, in line with regulation for private housing scheme 1992, according to which open spaces etc. had been provided in the layout plan @ 5% and same existed at site. Moreover the Punjab private Housing Schemes& Land Sub-division Rules 2010 do not apply on this scheme. The reply was not tenable because the DG FDA had also indicated the issue of reserving less width of green belt under the high tension lines.

The SDAC meeting was held on 07.03.2017 but the para could not be discussed.

Audit recommends early verification of the record.

(Para 44)

4.5.6 Irregular conversion of green strip area into park - Rs 12.75 million

The Director General FDA, Faisalabad initially sanctioned private housing scheme “Sitara Sapna City” Chak No. 123/JB (Lyallpur Town) consisting of 520.32 kanal area. The developer got extension of the scheme on 03.08.2012 with an additional area of 74.39 kanal. Third extension of 255 kanal was also granted by the Director General on 19.11.2015 in which the Authority had shown an area 28658 sft (105.36 marlas) as park area which was already reserved in 2nd extension as green strip under high tension line in accordance with rule 10(2)(m). Thus area under high tension wire was considered by FDA as a park against rule 10(2)(a).

Violation of rules resulted in less reservation of land for park area valuing Rs 12,748,595.

Audit pointed out the irregularity in March 2016. The Authority replied that the private housing scheme “Sitara Sapna City” comprising a total area 898.71 kanal was finally sanctioned by the Director General FDA on 19.11.2015 after fulfillment of all codal formalities. The reply was not tenable because the Authority approved green strip under high tension lines as park area in violation of rules.

The SDAC meeting was held on 07.03.2017 but the para could not be discussed.

Audit recommends early compliance of rules.

(Para 70)

4.5.7 Unauthorized utilization of park area for commercial purpose - Rs 3.32 million

According to rule 10 (a) (c) the area for open spaces/park and commercial buildings were required to be allocated @ 7 % and 5 % respectively.

Director Town Planning-II/(E&DC), FDA, Faisalabad did not take penal action against the developer of a private housing scheme viz “Luxury Enclave” at Summandri road Faisalabad having a total area of 35.6 kanal. The developer reserved 41.69 marlas for park but later on reduced it to 30.62 marlas by converting 11.07 marlas park area into commercial area in violation of rules.

Violation of rules resulted in unauthorized commercial utilization of park area worth Rs 3,321,000.

Audit pointed out the irregularity in March 2016. The Authority replied that as per approved layout plan an area of 2.09 kanal for parks existed at site and the scheme was not sanctioned by the Authority. The reply was not tenable because area reserved for park was utilized as commercial area.

The SDAC meeting was held on 07.03.2017 but the para could not be discussed.

Audit recommends early retrieval of park area besides fixing responsibility for this lapse.

(Para 323)

4.5.8 Undue benefit to the developer due to less waste disposal area - Rs 4.01 million

According to Rule 29 of the Punjab Private Housing schemes and Land Sub-division Rules 2010, a developer shall, within one year of the sanction of a scheme, submit to a Development Authority a solid waste management plan. It shall include a plan showing location of proposed dust bins, storage places and collection and disposal of solid waste system. Moreover, as per rule 10(2)(i), the Authority shall at the time of approval ensure that a ten marla plot was reserved for solid waste management upto

one thousand plots and another ten marla plot for every additional one thousand plots.

Director Town Planning-I / E&DC, FDA, Faisalabad, sanctioned two private housing schemes “Raza Garden”, Chak No.204/RB and “Eden Villas” on 09.01.1998 and 26.06.2012 without obtaining solid waste management plan and ensuring reservation of 15 marla plot and 15 marla 79 sft plot for disposal of solid waste respectively. In case of “Raza Garden” the developer reserved only a seven plot for solid waste management instead of the required 15 marla and in case of “Eden Villas”, the developer did not reserved and transferred the 15 marla 79 cft plot.

Violation of rules resulted in undue benefit to the developer by reserving less area for disposal of solid waste worth Rs 4,010,000.

Audit pointed the irregularity in March 2016. The Authority replied in one case that the audit observation was framed according to the Private Housing Schemes & Land Sub-division Rules 2010, whereas the scheme was sanctioned by Director General FDA, on 09.01.1998, in line with regulation for Private Housing Schemes 1992. Area for disposal was reserved in the layout plan & exists at site i.e. 15 Marla- 79Sft, out of which 8 Marla was covered and remaining 7 Marla- 79Sft was in shape of open space within the boundary wall. Moreover the Punjab Private Housing Scheme & Land Sub-division Rules 2010 do not apply on this scheme. The reply was not tenable because the Authority did not produce the record for 15 marla plot for solid waste management for verification.

In other case, the Authority replied that the developer of the scheme had completed all prerequisites and the scheme was sanctioned vide letter No.324/E&DC/FDA-12 dated 26.06.2012. The reply was not tenable because the Layout plan / Transfer deed was not provided in order to verify provision of plot for Solid Waste Management.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority reiterated its previous reply. Audit contended that as per Letter No 1670/TP/FDA-98 dated 23.04.1998, out of the allocated area for disposal, 8 marlas were shifted to plot No. 25 in violation of approved plan by the developer of “Raza Garden” instead of the required area of 15 marla 79 sft. The developer of “Eden Villas” did not transfer 10 marla plot for solid waste management to the Authority through mutation.

The Committee did not agree with the explanation of the Authority and directed to get the mutation of the area of solid waste management transferred in the name of Authority and get the complete record verified from Audit. The compliance of the committee’s directive was not reported till the finalization of the report.

Audit recommends early mutation of solid waste management area in the name of Authority.

(Paras 45, 214)

4.6 Undue benefit to the developers

4.6.1 Irregular issuance of Layout Plan for more than the titled area - Rs 1,164.02 million

According to the Rule 8(6) and 8(7) of the Punjab Private site Development Schemes (Regulation) Rule 2005, a formal letter of sanction was required to be issued after fulfillment of the provisions of Rule 3 to Rule 8(5) and no scheme was to be advertised or published at any forum media or press, nor plots or houses were to be offered for sale in any scheme prior to its sanction.

Director Town Planning-I / E&DC, FDA, Faisalabad issued the approval of the layout plan of a private housing scheme “Sher Town” consisting of 817 kanal (subject to fulfillment of the stipulated conditions of FDA for private housing schemes within fifteen days) on 05.07.2006. Under Rule 8(4) of “Punjab Private Site Development Schemes (Regulation) Rules 2005” only one time formal sanction of the scheme was

required to be issued after completion of all formalities instead of partial sanction of LOP. The Authority sanctioned this scheme with an area of 817 kanal whereas the developer had the title of only 336 kanal. The developer sold out plots to the public for 817 kanal without obtaining formal sanction, thus, the plots could not be delivered to the purchasers because the title of land for 817 kanal was not in the name of the developer.

Out of total area of 817 kanal, partial area measuring 336.75 kanal was purchased by the developer of Eden Villas on 03.12.2011 from the owners of property, whereas, the scheme had already been launched with the name Eden Villas in Daily newspaper "Express" on 19.06.2008 (3.6 years ago). The original area of scheme which was launched on 19.06.2008 through daily newspaper "Express" consisted of area 817 kanal which was reduced to 336 kanal as per title of land.

Violation of rules resulted in undue benefit due to irregular approval of layout plan Rs 1,164,020,000.

Audit pointed out the irregularity in March 2016. The Authority replied that the developer of the scheme submitted the revised plan measuring 336.75 and completed all the prerequisites and the scheme was sanctioned vide letter No.324/E&DC/FDA-12 dated 26.0.2012. The reply was not tenable because the original layout plan was approved for 817 kanal without confirmation of actual land and 481 kanal area was sold to general public without the title of land by the developer.

The SDAC meeting was held on 07.03.2017 but the para could not be discussed.

Audit recommends disciplinary action against the officer who issued LOP for incorrect title of 817 Kanal area instead of original sanction for clear title of land for 336 Kanal.

(Para 208)

4.6.2 Benefit to developer due to allowing lesser size of marla - Rs 72.04 million

According to Rule 2 (xxii) of Punjab Private Housing Schemes and Land Sub-division Rules 2010, “marla” means a size of land equal to 225 square feet in Lahore district and 272 square feet in other districts of Punjab.

Director Town Planning-I / E&DC, FDA, Faisalabad, sanctioned the private housing scheme “Sher Town” on 05.07.2006 for 817 kanal, the name of the scheme was changed “Eden Villas” on 20.03.2008. The developer of scheme was required to take marla size in Faisalabad District as 272 square feet but the size of a marla was taken as 225 square feet instead of 272 square feet contrary to rule ibid.

Violation of rules resulted in undue benefit of Rs 72,039,784 to the developer due to taking lesser size of marla.

Audit pointed out the irregularity in March 2016. The Authority replied that the developers of the schemes submitted the revised layout plan and the schemes had completed all the prerequisites of sanction and got approved the size of marla as 272 sft. The reply was not tenable because the Authority did not produce revised LOP with correct size of marla as 272 sft for verification.

The SDAC meeting was held on 07.03.2017 but the para could not be discussed.

Audit recommends early verification of revised LOP with corrected size of marla.

(Para 215)

4.6.3 Non-monitoring of development works

According to Rule 35 of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, the Development Authority shall ensure that there is no deviation of the sanctioned scheme plan, and a local government which approved design and specification shall conduct regular site visits, carry out hydraulic tests for sewer and water supply lines, complete testing and inspection prior to back filling of trenches and paving road surface; and a developer shall engage services of public health, structural and electrical engineers, who are registered with the Pakistan Engineering Council to ensure quality control and execution of works in accordance with an approved design and specifications, and engage a qualified consultant engineer duly registered with Pakistan Engineering Council for the supervision and checking quality of development work as per specification and design and if the work is not as per specification or approved design, the same shall be brought by Competent Authority as per approved specifications or design at the cost and expense of the developer.

Director Town Planning-I / E&DC, FDA, Faisalabad, sanctioned a private scheme “Raza Garden”, Chak No.204/ RB. The Authority was required to obtain hydraulic tests, complete testing of trenches and paving road structure, electricity structures and engage services of public health engineers etc. but these requirements were not fulfilled.

Violation of rules resulted in undue benefit to the developer.

Audit pointed out the irregularity in March 2016. The Authority replied that the Punjab Private Housing Scheme and Land Sub-division Rules 2010 were not applicable as the scheme was established long before promulgation of these rules. The reply of the Authority was not tenable, because the Authority failed to safeguard the public interest as no action was taken to ensure quality / specifications of development works under section 32 schedule of the Act 1976.

The SDAC meeting was held on 07.03.2017 but the para could not be discussed.

Audit recommends fixing the responsibility for not safeguarding the public interest.

(Para 50)

4.6.4 Undue benefit to the developers by allowing extra period for development

According to the Rule 34 (9) (ii) of the Punjab Private Housing Schemes and Land sub Division Rules amended upto 28.10.2013, the development work of scheme of an area 200 kanal to 300 kanal was required to be completed within 3 years.

Director Town Planning-II/(E&DC), FDA, Faisalabad, sanctioned the scheme "Muhammad Ali Housing Scheme Chak No. 222/RB" vide letter No. 209/E&DC/FDA-14 dated 07.04.2014. The Authority allowed the developer to complete all development works in a period of five years from the date of issuance of the letter instead of three years as the scheme consisted of 205 kanals and completion period was required to be completed 03 years rather than 05 years, under Rules 34 (9) (ii) amended on 28.10.2013.

Violation of rules resulted in undue benefit to the developer due to sanction of extra development period.

Audit pointed out the irregularity in March 2016. The Authority replied that the developer would be informed to complete the development works within 03 years, but no appropriate action under the prevalent law was initiated against the responsible(s).

The SDAC meeting was held on 07.03.2017 but the para was not discussed by the department.

Audit recommends fixing responsibility for this lapse.

(Para 283)

4.7 Non-auction of public building sites - Rs 735.89 million

As per sections 4(d)(e)(i) and 5 of the Disposal of Land by Development Authorities (Regulations) Act 1998, the Authority was required to sell out its 1% share of public building sites.

Director Town Planning-I/E&DC,FDA, Faisalabad did not auction 1% area i.e. 256.894 kanal of public building in 72 Private Housing Schemes for earning revenue.

Violation of rules resulted in non-earning of revenue through auction of plots valuing Rs 735,892,175 (Annex- IX).

Audit pointed out the irregularity in March 2016. The Authority replied that all public utility sites were intact and would be disposed of as per Govt. policy. The reply was not tenable because the Authority neither auctioned the public area nor allocated public building area for amenities e.g. Health/ Educational institutes etc.

The SDAC meeting was held on 07.03.2017 but the para could not be discussed.

Audit recommends early disposal of public buildings through open auction for earning revenue.

(Para 307, Annex-IX)

4.8 Illegal development of private housing scheme - Rs 171.75 million

According to Section 12 (5) of Punjab Development of Cities Act 1976 “no planning and development schemes shall be prepared by any person or local government or Govt. Agency within the (controlled) area except with the concurrence of the Authority. Further, as per Section 34

schedule B of the Punjab Development of Cities Act 1976, amended up to 13-03-2014, if any scheme is launched without sanction of the Authority the developer shall be liable to punishment with imprisonment for a term which may extend to three years or with fine which may extend to Rs 100,000 or with both and where an accused was directed for immediate discontinues of the offence, the court may impose a further fine which may extend to Rs 10,000 for every day during the period the accused has persisted in the offence from the date of its commission.

Director Town Planning-I / E&DC, FDA Faisalabad did not take penal action against a developer who launched a private housing scheme through a special attorney namely "Rehman Garden Phase-II", at Chak No. 7/JB, SQ in 2006 for an area of 104.09 kanal without getting permission from FDA. Instead, the developer got permission from District Officer Revenue (DOR) Faisalabad who was not a competent forum because the said scheme was in the control area of FDA. Moreover, the developer did development works in the scheme and sold the plots without sanction of scheme in violation of rules *ibid*.

Violation of rules resulted in illegal launch of scheme valuing Rs 171,748,500.

Audit pointed out irregularity in March 2016. The Authority replied that the developer submitted the revised layout plan for approval in FDA and all prerequisites would be ensured. The reply was not tenable because the developer sold out plots without sanction of scheme from a competent forum but the Authority did not take any action. This was not possible without the involvement of FDA management. The concerned revenue authorities (Board of Revenue) should have been apprised of the illegal action of the DOR who sanctioned the scheme without any lawful authority.

The SDAC meeting was held on 07.03.2017 but the para was not discussed by the department.

Audit recommends imposition of penalty and legal action under the law against the developer besides disciplinary action against the DOR for unlawful / unauthorized sanction of the scheme.

(Para 304)

4.9 Non-demolition of illegal constructions

According to Rule 56 of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, the development Authority shall take appropriate action against illegal housing schemes and against deviations done in sanctioned housing schemes. Further, the Authority was also authorized to take penal action under section 34, 37, 38, and 39 of the Punjab Development of Cities Act 1976 amended upto 13.03.2014 for imposition of penalties @ Rs 10,000 per day till date of default and also to demolish illegal construction.

Director Town Planning-I / E&DC, FDA, Faisalabad, did not take action against 103 illegal / unapproved private housing schemes. The competent Authority took no action against the offenders, despite lapse of considerable period to extend undue benefit to the developers of illegal schemes.

Violation of rules resulted in non-demolition of illegal constructions / private development housing schemes.

Audit pointed out the irregularity in March 2016. The Authority replied that the Building Regulation was the domain of TMA in accordance with Govt. of the Punjab LG & CD Department notification No. SO. Estate (LG) 2-15/2011 dated 22.09.2015. The reply was not tenable because approval of the schemes/ LOP was within the competency of FDA but no action was taken against the illegal schemes.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that notices were issued to developers of the illegal private housing schemes and FIRs also registered besides publication of

illegal schemes in newspapers for the awareness of general public. Furthermore, the penalties were imposed and the recoveries were affected from the defaulters. Audit contented that the Authority did not produce the record in support of the stance. Further, the Authority did not take penal action under sections 32, 34(Schedule Part B), 37, 38 and 39 of the Punjab Development of Cities Act 1976 amended up to 13.03.2014 against the developers for imposition of penalties and ejection/demolish of illegal construction.

The Committee agreed with view point of Audit and directed the Authority to take penal actions under the law as well as to produce the complete record and the amount of recoveries effected to Audit for verification. The compliance of the committee's directive was not reported till the finalization of the report.

Audit recommends early demolition/ action against illegal housing schemes and disciplinary action against the person(s) at fault.

(Paras 51,100,101,155)

4.10 Illegal sale of Public Areas / Utility Sites

A developer of private housing scheme was required to allocate in layout plan and to execute transfer deed for transfer/mutation of public areas i.e. roads, open spaces/ parks 7%, graveyard 2%, 1% of public building area in the name of the Authority for public utilities/amenities.

4.10.1 Unauthorized sale of open space area - Rs 40.31 million

According to Rule 50 of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, no modification in a sanctioned scheme shall be made without observing the procedure specified for the sanction of a scheme and in case of modification of sanctioned scheme, the public amenity sites like open spaces, public buildings shall not be changed in the revised lay out plan but the site reserved for un-utilized graveyard even if

transferred in the name of the Development Authority or the Tehsil Municipal Administration may be substituted with some other equal land in the revised lay out plan and the developer shall incur the cost on transfer of such land.

Director Town Planning-I / E&DC, FDA, Faisalabad did not take any action against the developers of two housing schemes “Telecom Housing Society” and “Kareem Town Housing Society” who sold out the public buildings area and open space area to a private bank and school in violation of rules.

Violation of rules resulted in unauthorized sale of open space/public buildings area valuing Rs 40,305,604.

Audit pointed the irregularity in March 2016. The Authority replied that in one case the developer of the scheme submitted revised layout plan of the scheme which was under process in FDA. Final sanction would be granted after fulfillment of all the pre-requisites by the developer. In second case, the Authority stated that the scheme was sanctioned on 13.11.1981. Hence the Punjab Private Housing Schemes & Land Sub-division Rules 2010 were not applicable. The reply was not relevant because open space/ public building area could not be sold out.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that open space area was intact and public building area was sold to a Private Bank. Audit contended that the public building areas meant for public amenities and cannot be sold out to a Private Bank for commercial activities, whereas, it was required to be sold out from commercial saleable area of the scheme. Further, the retrieval/recovery of the public building sold out area was required to be ensured.

The Committee decided that the matter would be probed by the administrative department for fixing responsibility and also directed the Authority to get the retrieval of public building area or to effect the

recovery from the developer and get it verified from audit. The compliance of the committee's directive was not reported till the finalization of the report.

Audit recommends retrieval of public building/ open space areas or recovery thereof.

(Paras 223,266)

4.10.2 Irregular sale of area reserved for disposal / water works - Rs 22.58 million

Director Town Planning-I / E&DC, FDA, Faisalabad sanctioned a private housing scheme "Amin Town Chak No.207/RB Faisalabad" that consisted of 908 kanal including 4kanal reserved for disposal station. As per record (noting para 667 to 670 dated 23.08.2008 of case file No. 55/DC), only 1 kanal & 18 marlas existed at site, whereas the remaining area of 2 kanals & 2 marlas was sold out by the developer for construction of residences. Further, the developer also sold out 12 marlas reserved for tube-well / water works for construction of commercial shops.

Violation of rules resulted in illegal sale of land worth Rs 22,580,400.

Audit pointed out the irregularity in March 2016. The Authority replied that the scheme was sanctioned by the Director General FDA on 10.03.1982 in line with Punjab Development of Cities Act 1976. The Punjab Private Housing Schemes and Land Sub-division Rules 2010 do not apply on this scheme. All the public amenity sites had been provided in the layout plan as per by-laws ibid at that time. The reply was not tenable because as per record 54 marlas were reserved for disposal station and tube well in LOP, which were sold out by the developer for the residential / commercial purpose.

The SDAC meeting was held on 07.03.2017 but the para was not discussed by the department.

Audit recommends retrieval of the areas reserved for disposal station and tube well besides fixing responsibility for this lapse.

(Para 298)

4.10.3 Illegal sale of public buildings area - Rs 19.32 million

Director Town Planning-I / E&DC, FDA, Faisalabad sanctioned various schemes wherein the developers sold out the public buildings areas for residential purpose, in violation of planning standards.

Violation of Rules resulted in unauthorized sale of public buildings areas worth Rs 19,319,668 (Annex-X).

Audit pointed out the irregularity in March 2016. The Authority replied that in 04 cases Punjab Private Housing Schemes & Land Sub-division Rules 2010 were not applicable and all amenity sites have been provided in LOP as per laws at that time. In one case, the matter regarding misappropriation of public utility site was subjudice. The reply was not tenable as sites reserved for public buildings area were sold out in violation of rules.

Para was discussed in the SDAC meeting held on 07.03.2017. The Authority explained that the due recovery of the sold out public building areas would be affected and got verified from Audit. Audit contended that the developers sold out the public building areas for commercial activities for banks/shops etc; whereas, banks/shops were required to be adjusted in commercial area instead of the public building areas (meant for public amenities).

The Committee decided that the matter would be inquired by the HUD department for fixing responsibility, further; the Authority would affect the recovery of the sold public building areas from the developer and got it verified from Audit. The compliance of the committee's directive was not reported till the finalization of the report.

Audit recommends retrieval of land reserved for public buildings besides fixing responsibility for this lapse.

(05 Paras, Annex-X)

(Paras 305, 310, 48, 55, 56, 183, 238, 246, 260, 262, 293, 295)

5. CONCLUSION

5.1 **Key Issues for the Future:** The Director Town Planning, FDA UD-Wing Faisalabad has no effective mechanism for detection and removal/demolition of encroachments. It was observed that many cases of illegal housing societies were noticed but no action was taken by the Authority which indicates inefficiency on the part of concerned staff.

5.2 **Lessons Learnt:** Non-compliance of contractual obligations and violation of rules are critical areas to be improved.

- i. Proper vigilance is required to be exercised while sanctioning layout plans of private housing schemes in future.
- ii. Internal controls e.g. periodic inspections of the development works of housing societies by the supervisory officers need to be implemented / strengthened.
- iii. Recoverable amounts need to be expeditiously recovered from defaulters.
- iv. Disciplinary action needs to be initiated and responsibilities fixed against the concerned for lapses and violation of rules.

RECOMMENDATIONS

5.3 In view of audit findings, audit recommends that:

- vii. Prompt execution of Transfer deed & its mutation in the name of FDA be ensured to avoid illegal construction on public area and delay in completion of schemes.

- viii. The illegal encroachments on public area i.e. public buildings, graveyards, parks, roads be removed immediately.
- ix. The mortgaged plots may be auctioned, if required, to complete the development of the private housing schemes.
- x. Strict measures be taken for recovery of outstanding amounts from the developers / sponsors and penal actions under the Law be initiated against the defaulters to ensure timely recovery.
- xi. The Authority should develop an effective mechanism for recovery from the defaulters under the Land Revenue Act.
- xii. The Authority should maintain proper record regarding cases being prosecuted in the courts of law and follow up for imposition of penalties.

ACKNOWLEDGEMENT

We wish to express our appreciation to the management and staff of FDA for the assistance and cooperation extended to the auditors during this assignment.

Annexure-I

List of Private Housing Schemes audited during Special Audit (UNAPPROVED SCHEMES) (APPROVED SCHEMES)

Madina Town

1	Makka City phase-I,II,III
2	Al-Madina City
3	Danial City Chak
4	Rasheed Garden
5	Quyyam Garden
6	Yousaf Town
7	Ravi Garden
8	Tarrar Garden
9	Hamza Town
10	Al-Rehmat/ Health City
11	Haq- Bahoo Town
12	Best Homes
13	Green Town
14	Abbas Town new Name (Gulshan-e-Haider)
15	Ahmad Garden
16	Jelani Park
17	Emaan Villas - I,II,III
18	Gulishan-e-Ali
19	Hassan Block
20	Ideal Valley
21	Gulshan-e-Ali

Madina Town

1	Raza Garden Chak No.204/RB
2	Lalazar Colony Chak No.226/RB
3	Govt: Employees Co- Operative Housing Society Scheme-I Chak No.213/RB Part-I, II
4	Eden Garden Chak No. 208/RB Phase-I, II
5	Telecom Engineers Cooperative Housing Society
6	Shalimar Park Chak No.224/RB
7	Amin Town Chak No. 207/RB
8	Niaz Garden Chak No.242/RB (Canal View)
9	Lalazar Colony Chak No.226/RB
10	Luxury Enclave, Samundari Road, Chak No. 234/RB,

Lyallpur Town

11	Iqbal Town Chak No.124/JB
12	Millat Town-III Chak No.196/RB
13	Sitara Sapna City Chak No.123/JB
14	WAPDA Town Chak No.192/RB
15	Paradise Valley Chak No. 198/RB

Iqbal Town

16	Gulshan-e-Haram Chak No. 222/RB
17	Muhammad Ali Housing Scheme Chak No. 222/RB
18	Raja Park Chak No.222/RB Chak No.
19	Eden Villas Chak No. 222/RB (old name sher Town)

Lyallpur Town	
22	Waheed Garden
23	Gulshan-e-Makka
24	Yousaf Town
25	Naseem Garden
26	Rehman Garden-II
Iqbal Town	
27	Intiaz Model City
28	Danial Town
29	Illegal Housing Scheme at Sq. No. 14
30	Illegal Housing Scheme at Sq. No. 65
31	Illegal Housing Scheme at Sq. No. 64
32	Illegal Housing Scheme at Sq. No. 66
33	Kalar Colony
Jinnah Town	
34	Ghafoor Town
35	Sidhar Villas
36	New Nazim Abdad City
37	Rehman City
38	Kareem Garden
39	Al-Hadi Garden
40	Jamia Colony
41	Sangum Town
42	Ali Garden

20	Eden Life Chak No. 296/RB
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Jinnah Town

21	Ibraheem Bajwa Town Chak No.217/RB
22	Faisal Town Chak No.217/RB
23	Shahbaz Town Chak No.220/RB
24	Rahim Town Chak No.220/RB
25	Sultan Town Chak No.217/RB
26	Nazimabad City Chak No. 220/RB

Miscleanous

1	Al makka City
2	Umer Block
3	Waseem Town
4	Valensia Garden
5	Fateh Town
6	Iqbal Town
7	Hafeez Town
8	Ideal Valley
9	Rafiq Garden
10	Maryam Valley
11	Aqsa Town
12	Al Kareem Green Villas
13	Palm Bista
14	Gulshan e Bilal
15	Azafi Abadi- Kamal Pur

**Annex II
(Para 4.1.2)**

Non –mutation of reserved area- Rs.2,664.655 million

Sr. No.	Para	Scheme name	Calculation of amount of paras	Amount
1	218	Sitara Sapna City Chak No.123/&B	1.20 kanal x 20 xRs.121,000	2,904,000
2	282	Gulshan –Haram chak no.222/R.B	6.69 Kanal x20xRs.121,000	16,189,800
3	289	Shabaz Town Chak no.220 R.B	218.88 marlas @ Rs 340,000	74,419,200
4	292	Rahim Town Chak No. 220 RB	35.70 kanal @ Rs 121,000	86,394,000
5	296	Raza Park Chak No .222 RB	68.33 kanal*20 @ Rs 121,000	165,358,600
6	299	Amin town 207 rb	4642 marlas @ Rs 37,500	1,740,750,000
7	303	Sultan Town Chak No. 217 RB	218.88 marlas@ RS 340,000	74,419,200
8	314	Ghafoor Garden Chak No. 194 & 200 RB	252.11*20*100,000	504,220,000
9	320	Nazamabad Chak no 220 RB		
Total				2,664,654,800

**Annex III
(Para 4.2.1)**

Non –mortgage/Non-obtaining bank guarantee- RS 4,731.77 million

Sr. No	Para	Scheme Name	Calculation of amount of Paras	Amount
1	05	Al-Makka City (Phase-I)	86.800 kanal × 20% @ Rs 66,500 × 20% P.marla	23,088,800
2	09	Al-Makka City (Phase-II)	33.410 kanal x 20% @ Rs 66,500 x 20%	8,887,060
3	13	Al-Makka City (Phase-III)	12 kanal x 20% @ Rs 66,500 x 20%	3,192,000
4	16	Al-Makka City, Chak No. 225/R.B.	79.660 x 20% @ Rs 66,500 x 20%	21,189,560
5	20	Danial City chak No. 225/RB	104 kanal x 20% @ Rs 66,500 x 20%	27,664,000
6	25	Rasheed Garden chak No.208 R.B.	77.420 kanal x 20% @ Rs 90,700 x 20%	28,087,976
7	29	Qayyum Garden, chak No. 225/R.B.	100 kanal x 20% @ Rs 66,500 x 20%	26,600,000
8	33	Yousuf Town chak No. 239/R.B.	26.20 kanal x 20% @Rs 100,000 x 20%	10,480,000
9	36	Ravi Garden chak No. 226/R.B.	48.390 kanal x 20% @ Rs 100,000 x 20%	19,356,000
10	39	Younis Town chak No. 225/R.B.	276 kanal x 20% @ Rs 96,800 x 20%	106,867,200
11	40	Younas Town chak no.225/RB	5.520 kanal x 20x Rs.96,800	10,686,720
11	41	Faisal Garden chak No. 197/R.B.	89 kanal x 20% @ Rs 100,000 x 20% P.marla	35,600,000
12	47	Waheed Garden chak No. 197/R.B.	161 kanal x 20% @ Rs 100,000 x 20%	64,400,000
13	54	Gulshane Makkha chak No. 07/R.B.	55 knal x 20% @ Rs 82,500 x 20%	18,150,000
14	60	Umer block chak No. 117/JB	16 kanal x 20% @ Rs 82,500 x 20%	6,400,000
15	64	Waseem Town chak No. 07/J13	105 kanal x 20% @ Rs 109,000 x 20%	42,000,000
16	86	Lalazar Colony		325,000
17	87	Lalazar Colony	144.8 kanal x 20% @ Rs 100,000 x 20%	57,920,000
18	95	Valencia Garden chak No. 233/ R.B.	83.650 kanal x 20% @ Rs 100,000 x 20%	33,460,000

Sr. No	Para	Scheme Name	Calculation of amount of Paras	Amount
19	105	Govt Employees Housing Society chak No. 213/R.B.	503 kanal x 20% @ Rs 260,000 x 20%	523,244,800
20	110	Fateh Town chak No. 119/JB	24 kanal x 20% @ Rs 72,600 x 20%	6,969,600
21	114	Iqbal Town chak No. 119/JB	40 kanal x 20% @ Rs 72,600 x 20%	11,616,000
22	116	Hafeez Town chak No. 119/JB	40 kanal x 20% @ Rs 72,600 x 20%	11,616,000
23	120	Aqsa Town chak No. 119/JB	92.630 kanal x 20% @ Rs 72,600 x 20%	26,899,752
24	124	Al-karam green villas	48 kanal x 20% @ Rs 1,13,800 x 20%	11,616,000
25	128	Palm Vista City chak No. 121/JB	40 kanal x 20% @ Rs 1,13,800 x 20%	18,208,000
26	131	Ismaeel Homes city chak No. 121/JB	40 kanal x 20% @ Rs 1,13,800 x 20%	18,208,000
27	135	Gulshan-e-Bilal chak No. 5/JB	40 kanal x 20% @ Rs 100,000 x 20%	16,000,000
28	139	Azafi Abadi chak No. 6/JB	40 kanal x 20% @ Rs 100,000 x 20%	16,000,000
29	143	Marriam Villas chak No. 120/JB	40 kanal x 20% @ Rs 181,500 x 20%	17,424,000
30	147	Rafiq Garden chak No. 117/JB	40 kanal x 20% @ Rs 100,000 x 20%	16,000,000
31	151	Naseem Garden chak No. 08/JB	60 kanal x 20% @ Rs 100,000 x 20%	24,000,000
32	154	Gulshan-e-Rehmat chak No. 100/JB	94.090 kanal x 20% @ Rs 100,000 x 20%	37,636,000
33	159	Haq Bahoo Town	106.660 kanal x 20% @ Rs 66,500 x 20%	28,371,560
34	163	Best Home chak No. 238/R.B.	24.500 kanal x 20% @ Rs 50,000 x 20%	4,900,000
35	166	Green Town chak No. 223/R.B.	24 kanal x 20% @ Rs 121,000 x 20%	11,616,000
36	170	Abbas Town chak No. 224	51 kanal x 20% @ Rs 133,000 x 20%	27,132,000
37	173	Ahmed Garden chak No. 208/R.B.	40 kanal x 20% @ Rs 121,000 x 20%	19,360,000
38	177	Jillane Park chak No. 215/R.B.	200 kanal x 20% @ Rs 100,000 x 20%	80,000,000

Sr. No	Para	Scheme Name	Calculation of amount of Paras	Amount
39	182	Eman Villas chak No. 214/R.B.	32 kanal x 20% @ Rs 90,700 x 20%	11,609,600
40	186	Tariq Town chak No. 123/JB	128 kanal x 20% @ Rs 100,000 x 20%	51,200,000
41	193	Abdullah Garden chak No. 222 & 232/R.B.	238 kanal x 20% @ Rs 121,000 x 20%	115,192,000
42	195	Rahim Garden	213 kanal x 20% @ Rs 96,800 x 20%	82,473,600
43	198	Ibrahim Bajwa Town	142 kanal x 20% @ Rs 100,000 x 20%	56,800,000
44	216	Mahmood Colony	53.4 kanal x 20% @ Rs 181,500 x 20%	193,842,000
45	221	Telecom Engineers Cooperative Society	821.33 kanal x 20% @ Rs 96,800 x 20%	318,018,976
46	227	Ghafoor Town chak No.219/R.B.	26.850 kanal x 20% @ Rs 78,600 x 20%	8,441,640
47	230	Sidhar Villas chak No.67/JB	16.550 kanal x 20% @ Rs 100,000 x 20%	6,620,000
48	233	Nazim Ahad City chak No. 220/R.B.	36 kanal x 20% @ Rs 302,500 x 20%	43,560,000
49	237	Rehman City	69.830 kanal x 20% @ Rs 78,600 x 20%	21,954,552
50	242	Kareem Garden chak No. 67/JB	92 kanal x 20% @ Rs 100,000 x 20%	36,800,000
51	245	Al-Hadi Garden	96.65 kanal x 20% @ Rs 100,000 x 20%	38,660,000
52	253	Jamia Colony chak No. 219/R.B.	20 kanal x 20% @ Rs 84,700 x 20%	6,776,000
53	254	Iqbal Town chak No. 124/JB	215 kanal x 20% @ Rs 108,900 x 20%	93,654,000
54	258	Salma Town chak No. 224/R.B.	85 kanal x 20% @ Rs 114,950 x 20%	39,083,000
55	259	Faisal Town chak No. 217/R.B.	92.24 kanal x 20% @ Rs 100,000 x 20%	36,896,000
56	261	Milat Town chak No. 196/R.B.	408 kanal x 20% @ Rs 100,000 x 20%	163,200,000
57	263	Saeed Colony chak No. 213/R.B.	184 kanal x 20% @ Rs 200,000 x 20%	147,200,000
58	264	Kareem Town chak No. 224/R.B.	40 kanal x 20% @ Rs 379,500 x 20%	206,448,000

Sr. No	Para	Scheme Name	Calculation of amount of Paras	Amount
59	268	Gulshan-e-Ali chak No. 238/R.B.	60 kanal x 20% @ Rs 100,000 x 20%	24,000,000
60	271	Hassan Block chak No. 203/R.B.	70.25 kanal x 20% @ Rs 90,850 x 20%	25,528,850
61	275	Ideal Valley chak No. 202/R.B.	44.01 kanal x 20% @ Rs 66,500 x 20%	11,706,660
62	279	Sangum Town chak No. 67/JB	40.65 kanal x 20% @ Rs 100,000 x 20%	16,260,000
63	280	Ali Garden chak No. 66/JB	81.120 kanal x 20% @ Rs 100,000 x 20%	32,448,000
64	281	Gulshan-e- Harm chak No. 222/R.B.	124.700 kanal x 20% @ Rs 121,000 x 20%	60,354,800
65	290	Shahbaz Town chak No. 220/R.B.	712.21 kanal x 20% @ Rs 340,000 x 20%	968,605,600
66	294	Shalimar Park chak No. 224/R.B.	108 kanal x 20% @ Rs 121,000 x 20%	52,272,000
67	302	Sultan town chak No.217/RB	160.65 kanal x 20% @ Rs 90,700 x 20%	58,283,820
68	315	Ghafoor Garden chak No. 194 & 200/R.B.	504.12 kanal x 20% @ Rs 100,000 x 20%	201,648,000
69	321	Eden Life chak No. 296/R.B.	388.70 kanal x 20% @ Rs 100,000 x 20%	155,480,000
TOTAL				4,731,769,720

**Annex-IV
(Para 4.3.1)**

Non-recovery of penalties due to non-completion of development works RS 4,112.192 million

Sr. No.	Para	Scheme name	Calculation of Amount of the Paras	Amount
1	49	Raza Garden	-----	0
2	199	Madina Town 26 no scheme	Detail reflected in para.	1,179,679,000
3	200	Iqbal town 03 no scheme	Detail reflected in para.	350,607,200
4	201	Jinnah Town 09 no scheme	Detail reflected in para.	558,731,200
5	202	Lyallpur Town in 25no scheme	Detailed reflected in para.	1,773,695,700
6	219	Eden Villas	5 years x 10,000 penalty x817 kanal	4,0850,000
7	222	Telecom Housing Society	5 years x 10,000 penalty x821.33 kanal	41,066,500
8	317	Canal View Housing Scheme	5 years x 10,000 penalty x255.35	12,767,500
9	325	Wapda Town chak no.192/rb	5 years x 10,000 penalty x5159.84	154,795,000
TOTAL (68 Schemes)				4,112,192,100

**Annex-V
(Para 4.5.1)**

**Illegal construction / keeping less area for open space /parks –
Rs 799.365 million**

Sr. No	Para	Scheme Name	Calculation of amount of Paras.	Amount
1	2	Al Makka City phase I Chak No.225/RB	6.076 kanals x 20 x Rs 66,500	8,081,080
2	6	Al Makka City phase II Chak No.225/RB	2.339 kanals x 20 x Rs 66,500	3,110,471
3	10	Al Makka City phase III Chak No.225/RB	2.339 kanals x 20 x Rs 66,500	1,117,200
4	14	Al Madina City Chak No.225/RB	5.576 kanals x 20 x Rs 66,500	7,416,346
5	17	Danial City Chak No.225/RB	7.280 kanals x 20 x Rs 66,500	9,682,400
6	22	Rasheed Garden Chak No.208/RB	5.419 kanals x 20 x Rs 90,700	2,121,292
7	26	Qayyum Garden Chak No.225/RB	7.000 kanals x 20 x Rs 66,500	9,310,000
8	31	Yousuf Town Chak No.239/RB	1.834 kanals x 20 x Rs 100,000	3,668,000
9	34	Ravi Garden Chak No.226/RB	1.050 kanals x 20 x Rs 100,000	2,099,000
10	37	Yousuf Town Chak No.225/RB	18.16 kanals x 20 x Rs 96,800	35,157,760
11	42	Raza Garden housing scheme Chak No.204/RB	7.328 kanals x 20 x Rs 400,000	58,627,840
12	52	Gulshan-e-makah Chak No.07/RB	3.850 kanals x 20 x Rs 82,500	6,352,500
13	57	Umer Block Chak No.117/JB	1.120 kanals x 20 x Rs 100,000	2,240,000
14	61	Waseem Town Chak No.7/JB	7.350 kanals x 20 x Rs 100,000	14,700,000
15	66	Imtiaz Model City Chak No.222/RB	5.408 kanals x 20 x Rs 96,800	10,469,888
16	68	Danial Town Chak No.222/RB	4.550 kanals x 20 x Rs 181,500	16,516,500
17	71	Kalar Colony Chak No.223/RB	2.695 kanals x 20 x Rs 116,000	6,252,400

Sr. No	Para	Scheme Name	Calculation of amount of Paras.	Amount
18	74	Valencia Garden Chak No.233/RB	1.190 kanals x 20 x Rs 121,000	2,879,800
19	77	Karal Colony Chak No	1.834 kanals x 20 x Rs 121,000	4,997,300
20	80	Karal Colony Chak No.223	1.19 kanals x 20 x Rs 121,000	2,879,800
21	83	Near Karla Colony	4.48 kanals x 20 x Rs 121,000	10,841,600
22	89	Tarrar Garden Chak No.225/RB	6.077 kanals x 20 x Rs 50,000	6,077,300
23	92	Hamza Town Chak No.203/RB	1.680 kanals x 20 x Rs 78,600	2,640,960
24	96	Healthy City Chak No.226/RB	2.350 kanals x 20 x Rs 200,000	9,400,000
25	102	Govt Employees Cooperative Housing scheme Chak No.213/RB	2.271 kanals x 20 x Rs 266,000	11,810,240
26	103	Govt. Employees Cooperative Housing Scheme	17.187 kanals x 20 x Rs 266,000	37,373,440
27	104	Govt. Employees Cooperative Housing Scheme.		235,460,160
28	107	Fateh Town Chak No.119/JB	1.680 kanals x 20 x Rs 72,600	2,439,360
29	111	Iqbal Town Chak No.119/JB	2.800 kanals x 20 x Rs 72,600	4,065,600
30	117	Aqsa Town Chak No.119/JB	6.484 kanals x 20 x Rs 72,600	9,414,913
31	121	Al-kareem Green Villas Chak No.121/JB	3.360 kanals x 20 x Rs 113,800	7,647,360
32	125	Palm Vista City Chak No.121/JB	2.800 kanals x 20 x Rs 113,800	6,372,800
33	129	Ismaeel Homes Chak No.121/JB	2.800 kanals x 20 x Rs 113,800	6,372,800
34	132	Gulshan –e-Bilal Chalk No.5/JB	2.800 kanals x 20 x Rs 100,000	5,600,000
35	136	Azafi Abadi Kamal pur Chak No.120/JB	2.800 kanals x 20 x Rs 100,000	5,600,000
36	140	Marriam Villas Chak No.120/JB	1.680 kanals x 20 x Rs 181,500	6,098,400

Sr. No	Para	Scheme Name	Calculation of amount of Paras.	Amount
37	144	Rafiq Garden Chak No.120/JB	2,800 kanals x 20 x Rs 100,000	5,600,000
38	148	Naseem Garden Chak No.8/JB	3.180 kanals x 20 x Rs 100,000	8,000,000
39	152	Gulshan-e-Rehmat Chak No.100/JB	3.376 kanals x 20 x Rs 100,000	6,752,600
40	156	Haq Bahoo Town Chak No.225/JB	7.466 kanals x 20 x Rs 66,500	9,930,046
41	161	Best Homse Chak No.238/RB	1.715 kanals x 20 x Rs 50,000	1,715,000
42	164	Green Town Chak No.223/RB	1.680 kanals x 20 x Rs 121,000	4,065,600
43	167	Abbas Town Chak No.224 & 225/RB	1.715 kanals x 20 x Rs 133,000	9,496,200
44	171	Ahmad Garden Chak No.208/RB	2.800 kanals x 20 x Rs 121,000	6,776,300
45	172	Ahmad Green Chak No.208/RB	.800 kanals x 20 x Rs 121,000	1,936,000
46	174	Jilani Park Chak No.215/RB	14.00 kanals x 20 x Rs 100,000	28,000,000
47	179	Emaan Villas I,II,III Chak No.214/RB	32 kanals x 20 x Rs 90,700	4,063,360
48	184	Tariq Town Chak No.123/JB	8.96 kanals x 20 x Rs 100,000	17,920,000
49	188	Kareem City Chak No.7/JB	1.330 kanals x 20 x Rs 110,000	6,930,000
50	196	Ibraheem Bajwa Town Chak No.217/RB	142 kanals x 20 x Rs 100,000	19,880,000
51	225	Ghafor Town Chak No.219/RB	26.850 kanals x 20 x Rs 78,600	2,954,574
52	228	Sidhar Villas Chak No.67/JB	1.159 kanals x 20 x Rs 100,000	2,317,000
53	231	New Nazimabad city Phase II Chak No.220/RB	1.270 kanals x 20 x Rs 302,500	7,683,500
54	234	Rehman City Chak No.219/RB	2.808 kanals x 20 x Rs 78,600	5,096,424
55	239	Kareem Garden Chak No.67/JB	3.440 kanals x 20 x Rs 100,000	5,096,424
56	243	Al- hadi garden Chak No.74/JB	1.816 kanals x 20 x Rs 100,000	3,631,000

Sr. No	Para	Scheme Name	Calculation of amount of Paras.	Amount
57	250	Jamia Colony Chak No.219/RB	1.400 kanals x 20 x Rs 84,700	2,371,600
58	269	Hasan Block Chak No.203/RB	1.748 kanals x 20 x Rs 90,850	3,175,208
59	272	Ideal Valley Chak No.202/RB	2.721 kanals x 20 x Rs 66,500	3,618,531
60	276	Sargum Town Chak No.67/JB	2.846 kanals x 20 x Rs 100,000	5,691,000
61	286	Shahbaz Town Chak No.220/RB	152.27 marlas x 20 x Rs 340,000	51,770,667
TOTAL				799,365,544

Annex-VI
Para 4.5.2)
Illegal construction/less width of road Rs 259.876 million

Sr. No	Para	Scheme Name	Calculation of Amount of Para	Amount
1	4	Al Makka City Phase I Chak No.225/RB	2.310 kanal x 20 x 66500 p.marla	3,072,300
2	8	Al Makka City Phase II Chak No.225/RB	2.270 kanal x 20 x 66500 p.marla	3,019,100
3	12	Al Maka City Phase II Chak No.225/RB	3.390 kanal x 20 x 66500 p.marla	4,508,700
4	19	Danial City chak No.225/RB	5.950 kanal x 20 x 66500 p.marla	7,913,500
5	24	Rasheed Garden chak No.208/RB	.310 kanal x 20 x 90700 p.marla	562,340
6	28	Qayum Garden chak No.225/RB	4.850 kanal x 20 x 66500 p.marla	6,450,500
7	35	Ravi Garden chak No.226/RB	.480 kanal x 20 x 100000 p.marla	960,000
8	59	Umer Block chak No.117/JB	1.6 kanal x 20 x 100000 p.marla	3,200,000
9	63	Waseem Town chak No.7/JB	1 kanal x 20 x 100000 p.marla	2,000,000
10	73	Kalar Colony chak No.223/RB	6.410 kanal x 20 x 116000 p.marla	14,871,200
11	76	Valencia Garden chak No.223/RB	6.410 kanal x 20 x 121000 p.marla	15,512,200
12	79	Kalar Colony	2.820 kanal x 20 x 121000 p.marla	6,824,400
13	82	Kalar Colony chak No.223/RB	1.620 kanal x 20 x 121000 p.marla	3,920,400
14	85	Kalar Colony	1.800 kanal x 20 x 121000 p.marla	4,356,000
15	91	Tarar Garden chak No.225/RB	7.910 kanal x 20 x 50000 p.marla	7,910,000
16	94	Hamza Town chak No.203/RB	1.330 kanal x 20 x 78600 p.marla	2,090,760
17	99	Danial Town chak No.222/RB	2.00 kanal x 20 x 181500 p.marla	7,260,000
18	109	Fateh Town chak No.119/JB	2.200 kanal x 20 x 72600 p.marla	3,194,400
19	113	Iqbal Town chak No.119/JB	4.00 kanal x 20 x 72600 p.marla	5,808,000

Sr. No	Para	Scheme Name	Calculation of Amount of Para	Amount
20	115	Hafeez Town chak No.119/JB	4.00 kanal x 20 x 72600 p.marla	5,808,000
21	119	Aqsa Town chak No.119/JB	6.290 kanal x 20 x 72600 p.marla	9,133,080
22	123	Al-kareem Green Vilas chak No.121/JB	4.00 kanal x 20 x 113800 p.marla	9,104,000
23	127	Palm Vista City chak No.121/JB	2.00 kanal x 20 x 113800 p.marla	227,600
24	134	Gulshan-e-bilal chak No.6/JB	4.00 kanal x 20 x 100000 p.marla	8,000,000
25	138	Azafi Abadi Kamalpur chak No.6/JB	4.00 kanal x 20 x 100000 p.marla	8,000,000
26	142	Marriam Villas chak No.120/JB	2.20 kanal x 20 x 181500 p.marla	7,986,000
27	146	Rafiq Garden chak No.117/JB	4.00 kanal x 20 x 100000 p.marla	8,000,000
28	150	Naseem Garden chak No.8/JB	3.00 kanal x 20 x 100000 p.marla	6,000,000
29	158	Haq Bahoo town chak No.225/RB	9.540 kanal x 20 x 665000 p.marla	12,688,200
30	169	Abbas Town chak No.225/RB	9.200 kanal x 20 x 133000 p.marla	1,223,600
31	176	Jillani Park chak 215/RB	6.60 kanal x 20 x 100000 p.marla	12,120,000
32	181	Emaan Villas-I,II,III chak No.214/RB	0.810 kanal x 20 x 90700 p.marla	1,469,340
33	192	Eden Garden Phase II chak No.208/RB	25.770 kanal x 20 x 90700 p.marla	46,746,780
34	194	Rahim Garden chak No.222/RB	13 marla @ Rs 96800	1,258,400
35	236	Reham City chak No.219/RB	3.242 kanal x 20 x 78600 p.marla	5,096,424
36	241	Kareem Garden chak No.67/JB	2.273 kanal x 20 x 100000 p.marla	4,746,000
37	252	Jamia Colony chak No. 219/RB	1.983 kanal x 20 x 84700 p.marla	3,359,202
38	274	Idea Valley chak No.202/RB	1.290 kanal x 20 x 66500 p.marla	1,715,700
39	278	Sangum Town chak No.67/JB	1.880 kanal x 20 x 100000 p.marla	3,760,000
Total				259,876,126

**Annex VII
(Para4.5.3)**

Less area of grave yard Rs.211.227 million

Sr.No	Para	Scheme name	Calculation of amount of paras	Amount
1	21	Danial City chak No.225/RB	2.080 Kanal x 20x Rs.66,500	2,766,400
2	30	Rana Quyam	2x20xRs66,500	2,660,000
3	46	Raza Garden Housing Scheme chak no.204/RB	7.305kanal x 20x Rs.400,000	58,442,240
4	65	Waseem Town chak no.7/JB	105 kanal x 20x 100,000	4,200,000
5	88	Lalazar Colony chak no.226/RB	144.8 kanal x 20x2%xRs.50,000	2,896,000
6	106	Govt Employees Cooperative Housing Societies chak no.213/RB	503.12 kanal x 20x2%x260,000	52,324,480
7	160	Haqbahoo Town chak no.225/RB	2.133 kanal x 20xRs.66,500	2,837,156
8	178	Jilani Park chak no.215/RB	4.00 kanal x 20x Rs.100,000	8,000,000
9	187	Tariq Town chak no.123/JB	2.56 kanal x 20x Rs.100,000	5,120,000
10	256	Defence Fort chak no.223/RB	1.50 marla x Rs.121,000	181,500
11	288	Shahbaz Town chak no.220/RB	166 marla x Rs.340,000	56,440,000
12	324	Private Housing Scheme WAPDA chak no.192/RB	153.60 marla x Rs.100,000	15,360,000
Total				211,227,776

**Annex VIII
(Para 4.5.4)**

Non-recovery/less area of public building Rs 182.872 million

Sr.No	Para	Scheme name	Calculation of Amount of the Paras	Amount
1	03	Al-Makka City Phase-1 Chak No.225/RB	24.720 marla x Rs. 66,500	1,643,880
2	07	Al-Makka City Phase-II Chak No.225/RB	0.668 kanal x 20 x Rs.66,500	888,706
3	11	Al-Makka City Phase-III Chak No.225/RB	0.240 kanal x 20 x Rs.66,500	319,200
4	15	Al Madina City Chak No.225/RB	.593 kanal x 20 x Rs. 66,500	788,956
5	18	Danial City Chak No. 225 Rb	1.58 Kanal x 20 x Rs. 66500	2,101,400
6	23	Rasheed Garden Chak No 208 RB	1.548 Kanal x 20 x Rs. 90700	2,808,798
7	27	Qayyum Garden Chak No 225 RB	2 Kanal x 20 x Rs. 66500	2,660,300
8	32	Yousaf Town Chak No 239 RB	0.524 Kanal x 20 x Rs. 100,000	1,048,000
9	38	Younis Town Chak No 225 RB	4.273 x 20 x Rs.96800	8,466,128
10	43	Raza Garden Housing scheme Chak no 204 rb	6.960 marla x Rs 400,000	2,762,240
11	53	Gulishan e Makkahchak No 07 JB	1.100 Kanal x 20 x Rs. @82500	1,815,000
12	58	Umar Block Chak No 117 JB	0.320 Kanal x 20 x Rs.100,000	640,000
13	62	Imtiaz model city Chak No 222 RB	2.688 Kanal x 20 x Rs. 116,000	4,200,000
14	67	Waseem Town Chak No 7 JB	2.100 Kanal x 20 x Rs. 100,000	5,203,968
15	72	Near Kalar Colony Chak no 223 RB	0.770 kanal x 20 x Rs. 116000	1,786,400
16	75	Valenshia Garden Chak No 233 RB	0.340 Kanal x 20 x Rs. 121,000	822,800
17	78	Kalar colony	0.590 Kanal x 20 x Rs. 121000	1,427,800
18	81	Kalar Colony Chak No 223 RB	0.340 Kanal x 20 x Rs. 121,000	822,800

Sr.No	Para	Scheme name	Calculation of Amount of the Paras	Amount
19	84	Kalar Colony	1.280 Kanal x 20 x Rs. 121000	3,097,600
20	90	Tarrar Garden Chak No 225 RB	1.26 Kanal x 20 x Rs. 50000	1,257,800
21	93	Hamza Town Chak No 203 RB	0.480 Kanal x 20 x Rs. 78600	754,560
22	97	Health City Chak No 226 RB	1.300 Kanal x 20 x Rs. 200000	5,200,000
23	98	Danial Town Chak No 222 RB	1.300 kanal x 20 x Rs. 181500	4,719,000
24	108	Fateh Town Chak No 119 JB	0.480 Kanal x 20 x Rs. 72600	969,960
25	112	Iqbal Town Chak No 119 JB	0.800 Kanal x 20 x Rs. 72600	1,161,000
26	118	Aqsa Town Chak No 119/JB		1,775,000
27	122	Alkaram Garden Villas Chak No 121 JB	0.960 Kanal x 20 x Rs. 113800	2,184,960
28	126	Palm Visita City Chak No 121 JB	0.800 Kanal x 20 x Rs. 113800	1,820,800
29	130	Ismaeel Homes City Chak No 121 JB	0.800 Kanal x 20 x Rs. 113800	1,820,800
30	133	Ghu7lshan e Bilal Chak no 5 JB	0.050 Kanal x 20 x Rs. 100000	100,000
31	137	AzafiAbadi Kamal purChak no 06 JB	0.800 Kanal x 20 x Rs. 100,000	1,600,000
32	141	Mariam Villas Chak No 120 JB	0.480 Kanal x 20 x Rs. 100,000	1,742,400
33	145	Rafiq Garden Chak No 117 JB	0.800Kanal x 20 x RS.100,000	1,600,000
34	149	NaseemGardenChak No 8 JB	1.20 Kanals x 20 x Rs. 100,000	2,400,000
35	153	Gulshan e RehmatChak No 100 JB	0.812 Kanals x 20 x Rs. RS 100,000	1,623,600
36	157	Chak No 225 RB Madina Town	1.883 x 20 @ RS 66500	2,504,656
37	162	Best Home Chak No 238 RB	0.490 Kanal x 20 x Rs. 50,000	490,000
38	165	Green Town Chak No 223 RB	0.480 Kanal x 20 x Rs. 121,000	1,161,600
39	168	Abbas Town Chak No 224 RB	1.020* Kanal x 20 x Rs. 133,000	2,713,200
40	175	Jelani Park Chak No 215 RB	4.00 Kanal x 20 x Rs. 100,000	8,000,000

Sr.No	Para	Scheme name	Calculation of Amount of the Paras	Amount
41	180	Eman Villas I,II, III Chak No 214 RB	.640 kanal x 20 x Rs. 90,700	1,160,960
42	185	Tariq Town Chak No 123 RB	2.56 Kanal x 20 x RS 100,000	5,120,000
43	189	Kareem City Chak No 7 / JB	1.280 Kanal x 20 x RS 110,000	2,816,000
44	190	Eden Garden Phase II Chak No 208 RB	7.265 Kanal x 20 x RS 90,700	13,178,710
45	197	IbraheemBajwa Town Chak No 217 RB	2.840 Kanal x 20x RS 100,000	5,680,000
46	213	Eden Villas Chak No 222 RB	94.7 kanal x20x RS 121,000	11,458,700
47	217	Mehmood colony chak no		19,384,000
48	226	Ghafoor Town Chak No 219 RB	26.850 Kanal x 20 x RS 78,600	844,164
49	229	Sidhar villas Chak No 67 JB	0.331 Kanal x 20 x RS.100,000	662,000
50	232	New Nazim Abad City Phase II Chak No 220 RB	0.720 Kanal x 20 x RS.20,500	2,057,000
51	235	Rehman City Chak No 219 RB	0.477x20x RS. 78,600	749,215
52	240	Kareem Garden Chak No 67 JB	1.340 Kanal x 20 x RS. 100,000	2,680,000
53	244	Al Hadi Garden Chak No 74 JB	1.933 Kanal x 20 xRS . 100,000	3,866,000
54	251	Jamia Colony Chak No 219 RB	0.400 Kanal x 20 x Rs 84,700	677,600
55	267	Gulshan E Ali Chak No 238 RB	1.200 Kanal x 20 x RS 100,000	2,400,000
56	270	Hassan Block Chak No 203 RB	1.025 Kanal x 20 x RS. 90,850	1,862,425
57	273	Ideal Valley Chak No 202 RB	0.220 kanal x 20 x RS.66,500	292,866
58	277	Sangum Town Chak No 67 JB	0.813 kanalx 20 x RS. 100,000	1,626,000
59	287	Shahbaz Town Chak No 220 RB	51.33 Marla xRS. 340,000	17,453,333
Total				182,872,285

Annex- IX
(Para 4.7.1)

Statement showing the Non-auction of public building sites

S.#	Name of Scheme	Total area in Kanal	1% Public Building	Rate	Amount
(IQBAL TOWN)			Kanal	marla	
1	Sitara Colony Chak No.222/RB	228	2.28	127000	5,791,200
2	Raja Park Chak No.222/RB Chak No.	220	2.2	127000	5,588,000
3	Gulshan-e-Iqbal Chak No.222/RB	954.32	9.543	127000	24,239,728
4	Eden Villas Chak No. 222/RB	336	3.36	127000	8,534,400
5	Eden Life Chak No. 296/RB	388.64	3.886	60500	4,702,544
(LYALLPUR TOWN)					
6	New Muslim Town Chak No.120/JB	104	1.04	242000	5,033,600
7	Green View Colony Chak No.123/RB	291.44	2.914	100000	5,828,800
8	Ejaz Town Chak No.124/JB	84.16	0.842	121000	2,036,672
9	Iqbal Town Chak No.124/JB	216	2.16	121000	5,227,200
10	Jamil Town Chak No.124/JB	260	2.6	121000	6,292,000
11	Rehmat Town Chak No.124/JB	304	3.04	121000	7,356,800
12	Shadman Town Chak No.120/JB	206	2.06	242000	9,970,400
13	Nawaz Town Chak No.120/JB	44	0.44	242000	2,129,600
14	Millat Town-III Chak No.196/RB	408	4.08	90500	7,384,800
15	Hameed Town Chak No.124/JB	26	0.26	121000	629,200
16	Green Town Chak No.122/JB	205	2.05	363000	14,883,000
17	Al-Hamra Town Chak No.199/RB	196	1.96	90500	3,547,600
18	Jalal Town Chak No.196/RB	104	1.04	90500	1,882,400
19	New Fareed Town Chak No.196/RB	205	2.05	90500	3,710,500
20	Govt: Employees Co-Operative Housing Society-II Chak No.199/RB	205	2.05	90500	3,710,500
21	WAPDA Town Chak No.192/RB	5314.8	53.148	90500	96,197,880

S.#	Name of Scheme	Total area in Kanal	1% Public Building	Rate	Amount
22	Motor Way City Chak No.5/JB	531.2	5.312	110000	11,686,400
23	Sitara Sapna City Chak No.123/JB	520	5.2	151000	15,704,000
24	Latif Garden. Chak No.197/RB	160	1.6	90500	2,896,000
25	Ideal Garden Chak No.100/JB	168	1.68	72600	2,439,360
26	Gulshan-e-Mueen Chak No.7/JB	209.6	2.096	110000	4,611,200
27	Paradise Valley Chak No. 198/RB	717.14	7.171	90500	12,980,234
28	Sitara Valley Chak No. 197/RB & 198/RB	218.35	2.184	90500	3,952,135
29	Gulshan-e-Madina Chak No.120/JB	100	1	242000	4,840,000
30	Khalid Town Chak No.7/JB	163	1.63	110000	3,586,000
31	Sitara Sapana City Extension Chak No. 123/JB	72.32	0.723	151000	2,184,064
32	LCM Canal Burg Chak No. 212/RB	178	1.78	242000	8,615,200
33	Manan Town Chak No. 121/JB	205.89	2.059	242000	9,965,076
34	Citi Housing Scheme	2385	23.85	100000	47,700,000
	Jinnah Town				
35	Rahim Town Chak No.220/RB	120	1.2	381000	9,144,000
36	Ibraheem Bajwa Town Chak No.217/RB	142	1.42	84700	2,405,480
37	Faisal Town Chak No.217/RB	92.24	0.922	84700	1,562,546
38	Sultan Town Chak No.217/RB	160	1.6	84700	2,710,400
39	Liaqat Town Chak No.220/RB	484.96	4.85	381000	36,953,952
40	Gulshan-e-Hayat Chak No.220/RB	360	3.6	381000	27,432,000
41	Shahbaz Town Chak No.220/RB	712.16	7.122	381000	54,266,592
42	Sidhar City Chak No.67/JB	185.6	1.856	100000	3,712,000
43	Nazimabad City Chak No. 220/RB	204.96	2.05	381000	15,617,952
44	Nazimabad Villas Chak No. 220/RB	46.24	0.462	381000	3,523,488
	Madina Town				
45	Saeed Colony Chak No. 213/RB	184	1.84	387000	14,241,600
46	Shalimar Park Chak No.224/RB	114.24	1.142	242000	5,529,216

S.#	Name of Scheme	Total area in Kanal	1% Public Building	Rate	Amount
47	Shalimar Homes Chak No.213/RB	8	0.08	387000	619,200
48	Fareed Town Chak No.214/RB	96	0.96	205700	3,949,440
49	New Garden Town Chak No.214/RB	76	0.76	205700	3,126,640
50	Lalazar Colony Chak No.226/RB	144.8	1.448	96800	2,803,328
51	Amin Town Chak No. 207/RB	908	9.08	181500	32,960,400
52	Rachna Town Chak No.214/RB	217.52	2.175	205700	8,948,773
53	Salma Town Chak No.224/RB	85	0.85	242000	4,114,000
54	Mehmood Colony Chak No.207/RB	266.88	2.669	181500	9,687,744
55	Younis Town Chak No. 225/RB	276	2.76	98600	5,442,720
56	Karim Town Chak No.224/RB	136	1.36	242000	6,582,400
57	Govt: Employees Co- Operative Housing Society Scheme-I Chak No.213/RB	505.76	5.058	387000	39,145,824
58	Canal Park Chak No.204/RB	91.92	0.919	121000	2,224,464
59	Raza Town Chak No.204/RB	140	1.4	121000	3,388,000
60	Muhammad Khan Town Chak No.207/RB	108	1.08	181500	3,920,400
61	Koh-I-Noor Town Chak No.213/RB	209.44	2.094	387000	16,210,656
62	Haven Habitat-I Chak No.204/RB	204	2.04	121000	4,936,800
63	Raza Garden Chak No.204/RB	316	3.16	121000	7,647,200
64	Abdullah Farm Housing Scheme Chak No.204/RB	200	2	121000	4,840,000
65	Niaz Garden Chak No.242/RB	256	2.56	24200	1,239,040
66	The Four Seasons Chak No. 234/RB	662.8	6.628	24200	3,207,952
67	Eden Garden Chak No. 208/RB	270.4	2.704	121000	6,543,680
68	Ghafoor Garden Chak No. 204/RB	162.96	1.63	121000	3,943,632
69	Eden Garden Phase-II Chak No. 208/RB	240	2.4	121000	5,808,000
70	Telecom Engineers Cooperative Housing Society 226/RB	821.28	8.213	96800	15,899,981

S.#	Name of Scheme	Total area in Kanal	1% Public Building	Rate	Amount
71	Defence Fort H/S Chak No. 223 RB	160	1.6	121000	3,872,000
72	The Four Seasons Phase-II Chak No. 234/RB	391.36	3.914	24200	1,894,182
Total			256.894		735,892,175

Annex X
(Paras 4.9.3)

Non-recovery due to sale of public building- Rs 19.319 million

Sr No.	PDP	Scheme name	Calculation of Amount of the Paras	Amount
1	255	Iqbal town chak no.124/JB	24.40 marlas @Rs.108,900	2,657,160
2	257	Salma town chakk no.224/RB	58.33 marlas x Rs.114,950	6,705,034
3	265	Kareem town chak no.224/RB	12.44 marlas x Rs.379,500	4,720,980
4	291	Rahim town chak no. 220/RB	8.88 marlas x Rs.121,000	1,074,480
5	301	Sultan town chak no.217/RB	5.51 marlas x Rs.90,700 5.51 marlas x Rs.90,700 68x 50/272=12.50 marlas x Rs.25,300	4,162,014
Total				19,319,668