



**SPECIAL STUDY REPORT
ON
PRIVATE HOUSING SCHEMES
AND LAND SUBDIVISIONS UNDER
DISTRICT COUNCIL AND MUNICIPAL
CORPORATION / COMMITTEES
IN MULTAN**

AUDIT YEAR 2018-19

AUDITOR GENERAL OF PAKISTAN

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PREFACE

The Auditor-General conducts audit pursuant to 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 and Section 115 of the Punjab Local Government Ordinance, 2001 and Section 108 of the Punjab Local Government Act, 2013. The Special Study on "Private Housing Schemes and Land subdivisions under District Council and Municipal Corporation / Committees in Multan" was carried out accordingly.

The Directorate General, Audit, District Governments, Punjab (South), Multan conducted Special Study on "Private Housing Schemes and Land subdivisions under District Council and Municipal Corporation / Committees in Multan" during September, 2018 for the period 2008-18 with a view to report significant findings to the stakeholders. Audit findings indicate the need to adhere to the regulatory framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities in future.

The observations included in this report have been finalized without management response and DAC meeting as the management did not respond to Audit observations despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

ABBREVIATION & ACRONYMS

CVT	Capital Value Tax
CPO	City Police Officer
DC	District Collector
DCM	District Council Multan
DOR	District Officer Revenue
EPA	Environmental Protection Agency
LOP	Layout Plan
LSD	Land Subdivision
LSR	Land Subdivision Rules
MC	Municipal Corporation / Municipal Committee
MCs	Municipal Committees
MCM	Municipal Corporation Multan
MDA	Multan Development Authority
PLGA	Punjab Local Government Act
PLGO	Punjab Local Government Ordinance
PPHSLSD	Punjab Private Housing Schemes and Land Subdivision
PPP	Preliminary Planning Permission
Sft	Square Feet
SSJM	Senior Special Judicial Magistrate
SOPs	Standard Operating Procedures
SDAC	Special Departmental Accounts Committee
TMA	Town Municipal Administration
TP	Town Planning
WASA	Water and Sanitation Agency

EXECUTIVE SUMMARY

Directorate General of Audit, District Governments, Punjab (South), Multan conducted Special Study on “Private Housing Schemes and Land Subdivisions under District Council and Municipal Corporation / Committees in Multan” during September, 2018 for the period 2008-2018 with a view to report significant findings to the stakeholders.

The report is based on Special Study of District Council Multan (DCM), Municipal Corporation Multan (MCM) and Municipal Committees (MCs), Multan regarding private housing schemes to assess whether the processes of approval of private housing schemes, sanction of layout plans and formal approvals were according to the laid down criteria. It was also examined whether there was a system of internal controls for prevention of unauthorized commercial use of the property, unauthorized growth of illegal private housing schemes and encroachment of public properties in the areas falling in the jurisdiction of DCM/MCs.

There are 25 approved and 56 unapproved / illegal private housing schemes / land subdivisions under the jurisdiction of DCM/MCs. The record of 25 approved and 56 illegal schemes was audited and irregularities of Rs 16,649.348 million were pointed out. Many instances of non-recovery of fees/fines/penalties from the sponsors/developers of private housing schemes due to departure from Punjab Private Housing Schemes Rules as notified from time to time were observed. Furthermore, there were irregularities relating to sale / purchase of land, extension of land subdivisions and encroachment of public properties.

Key Audit Findings

- i. According to Punjab Private Housing Schemes, the area of public buildings, open spaces, parks, roads, graveyards and solid waste management was required to be transferred in the name of DCM/MCs through mutation in revenue record. In violation, the said public areas valuing Rs 1,325.202 million were not transferred in the revenue record to DCM/MCs.

- ii. Sanctioning Authority did not obtain mortgage deeds worth Rs 634.724 million pertaining to 70 LSDs as a warranty for completion of development works of the area.
- iii. The authorities sanctioning LSDs did not obtain the requisite information pertaining to sale/purchase of land/plots which caused a loss of stamp duty/CVT/TMA tax amounting to Rs 188.245 million.
- iv. Auditable record of 24 LSDs of MC Shujabad along with Building Applications Registers, Notice books/registers of defunct TMAs, DCM and MCs etc. pertaining to FY 2008-2018 along with relevant valuation tables were not provided for audit scrutiny.
- v. It was observed during audit that in thirty three schemes, the Sanctioning Authority had neither transferred public areas worth Rs 666.084 million to property registers of Sanctioning Authority nor obtained possession of public areas.
- vi. It was observed during audit that prior to promulgation of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 twenty two schemes having area less than 160 kanal each worth Rs 1,227.936 million were processed / sanctioned irregularly.
- vii. It was observed during audit that 56 LSDs were processed having land worth Rs 3,960.002 million for which either the land was not locked or the developer owned additional land in continuation of the land proposed for LSD.
- viii. It was observed during audit that the cases of 22 LSDs were processed in which area of Rs 49.117 million for public amenities was less allocated than required as per rules.
- ix. It was observed during audit that 42 LSDs were processed without NOC from Environmental Protection Agency (EPA) prior to sanction of the scheme.

- x. The developers of five schemes did not complete the development works despite expiry of the stipulated period. The Sanctioning Authority also failed to get the development works completed by auction of the mortgaged plots worth Rs 38.507 million in violation of rules and regulations.

Recommendations

- i. Areas of public amenities should be transferred in the name of concerned sanctioning authorities. Execution of transfer deeds and mutation in the name of DCM/MCs be ensured to avoid illegal construction on public area.
- ii. Sanctioning Authorities should obtain mortgage deeds as a warranty for completion of development works. Illegal encroachments on public area i.e. public buildings, graveyard, parks and roads be removed/demolished.
- iii. Strict measures should be taken for recovery of the amounts due from the developers/sponsors. The Sanctioning Authority should also develop an effective mechanism for the recovery from the defaulters as arrears under Land Revenue Act.
- iv. Penal and disciplinary action be taken against the developers of private housing schemes / LSDs and the officers / staff who approved / implemented schemes in violation of rules and regulations
- v. Mortgaged plots be auctioned for the completion of development works, which were not completed by the developers.
- vi. Rules and Regulations should be improved with respect to penal actions against defaulters in order to regulate the LSDs for effective monitoring control as well as better service delivery to the stakeholders.

1. INTRODUCTION

1.1 Background

The District Council, Municipal Corporation and Municipal Committees, Multan were established on 01.01.2017 under the provisions of PLGA, 2013. DCM / MCs are responsible to establish a system for continuous process of planning and development of Multan in an effective, efficient, equitable and sustainable manner.

Under the provisions of PLGA, 2013 the Government and DCM / MCs may make rules and regulations as may be necessary to achieve the objectives of this act. However, DCM / MCs have not framed regulations to regulate the private housing schemes.

The Government of Punjab has notified rules regarding approval of private housing schemes from time to time. These rules were framed regarding ownership of land of scheme, details of the development works along with time schedule, recovery of scrutiny fee, preliminary planning permissions fees, and sanction fee of the scheme, design fees of water supply, sewerage, roads, parks and electricity. The percentage of land use was to be restricted at 5% for commercial use, 7% for open spaces/parks area, 2% for public buildings and 2% for graveyard in schemes other than LSDs and remaining for residential use. Special study was conducted to verify the extent of implementation of these rules.

1.2 Functions of Municipal Corporation / Defunct TMAs and District Council regarding Establishment of Housing Colonies / Land Subdivisions

According to Section 39, 40 and 54 of Punjab Local Government Ordinance, 2001 repealed with Chapter X vide Para 87 of Local Government Act 2013, stipulates the functions and powers of a District Council /Municipal corporation/committees/defunct Town Municipal Administrations shall be to:

- i. approve bye-laws proposed by the District Government under this Ordinance;
- ii. approve taxes proposed by the District Government

- iii. approve master plans, zoning, land use plans, including classification and reclassification of land, environment control, urban design, urban renewal and ecological balances
- iv. review implementation of rules and bye-laws governing land use, housing, markets, zoning, environment, roads, traffic, tax, infrastructure and public utilities.
- v. review development of integrated system of water reservoirs, water sources, treatment plants, drainage, liquid and solid waste disposal, sanitation and other municipal services.
- vi. prepare spatial plans for the tehsil in collaboration with Union Councils, including plans for land use.
- vii. exercise control over land-use, land subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations.
- viii. prevent and remove encroachments, propose taxes, cesses, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties
- ix. collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties;
- x. exercise control over land use, land subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce, markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations within the framework of the spatial and master plan for the District.
- xi. Authorize an officer or officers to issue notice to a person committing any municipal offence and initiate legal proceedings for continuance of

commission of such offence or for failure to comply with the directions contained in such notice.

- xii. prosecute, sue and follow up criminal, civil and recovery proceedings against the violators of municipal laws in the courts of competent jurisdiction;
- xiii. maintain municipal records and archives.
- xiv. enforce all municipal laws, rules and bye-laws governing its functioning

According to Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 vide Rule 4 stipulates Land use classes:

- a. A City District Government or a Tehsil Municipal Administration shall classify the land falling within its geographical limits into the following land use classes: (a) residential; (b) commercial (including institutional); (c) industrial; (d) peri-urban; (e) agricultural; and (f) notified area.
- b. A City District Government or a Tehsil Municipal Administration shall not grant permission to a person for a permissible land use unless the District Planning and Design Committee has examined and recommended such permission.
- c. A City District Government or a Tehsil Municipal Administration shall;
 - i. Prepare a land use classification map of the area falling within its geographical limits in accordance with the land use classification and sub-classification under rule 4.
 - ii. prepare a land use classification map using satellite imagery of the area;
 - iii. digitize the satellite imagery of the area and use it as a base map for the required field survey to complete the land use classification map.

2. Special Study Objectives

The main objectives of special study program were to check whether:

- i. The process of issuance of sanction of the schemes was efficient, effective and transparent.
- ii. There were any internal controls/system for the prevention of unauthorized commercial use of property, unauthorized growth of illegal private housing schemes and encroachment of public property.
- iii. Any periodic survey of illegal schemes under DCM/MCs Control Area was carried out to detect, discourage the encroachments and get the properties vacated 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.
- v. The developers of private housing schemes have provided the areas of public amenities as per legal requirements.

3. Scope and Methodology of Study

3.1 Scope of Study

The scope of study included 25 approved and 80 unapproved/illegal Private Housing Schemes / Land Subdivisions for the period 2008-18. (**Annexure-A**) out of which, record of 25 approved and 56 unapproved schemes examined during Special Study as per **Annexure-B**. Record of 24 LSDs processed by MC Shujabad was not provided. However, field audit party visited field area of Shujabad and raised observation against MC Shujabad.

3.2 Methodology

The following methodology was adopted:

- i. Study of Punjab Local Government Ordinance, 2001, Punjab Local Government Act, 2013, Punjab Private Site Development Schemes (Regulation) Rules, 2005, Punjab Private Housing Schemes and Land Subdivision Rules, 2010 and Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 the reports of DCM/MCs employees in respect of private housing schemes etc.
- ii. Data collection
- iii. Examination of files, record/data surveys reports, site visits etc.
- iv. Discussion with the auditee and other stakeholders

4. Study Findings and Recommendations

The special study was conducted in District Council Multan, Municipal Corporation Multan, Municipal Committee Jalalpur Pirwala and Municipal Committee, Shujabad Multan. The study findings are being reported in the following sequence:

- 1.1 District Council Multan
- 1.2 Municipal Corporation Multan
- 1.3 Municipal Committee Jalalpur Pirwala and
- 1.4 Municipal Committee Shujabad

4.1 District Council Multan

The function of approval and monitoring control of LSDs under the jurisdiction territory of District Council Multan was entrusted to District Council after coming into force of PLGA, 2013 w.e.f 01.01.2017. However, all approved / under process files of LSDs of defunct TMAs falling in jurisdiction of rural areas of UC No. 69 to UC No. 185 also became the responsibility of District Council Multan. Study findings pertaining to District Council are as under:

4.1.1 Non-recovery of Conversion Fee, Map Fee and design fee – Rs 44.600 million

According to Rule 39 of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a developer shall deposit fee for conversion of peri-urban area to scheme use at the rate of one percent of the value of the residential land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available. Moreover, according to Rule 43(a) of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a developer shall submit an application for subdivision of a plot or a land to a Town Municipal Administration, a Tehsil Municipal

Administration or a Development Authority along with rupees one thousand as a scrutiny fee. Furthermore, according to Rule 37 (1) (2) of the Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a developer shall deposit a preliminary planning permission fee along with application at the rate of rupees five thousand for scheme having area up to two thousand kanal and rupees ten thousand for scheme having area above two thousand kanal A developer shall deposit a fee for:

- (a) sanction of a scheme at the rate of rupees one thousand per kanal;
- (b) approval of design and specifications for water supply, sewerage and drainage at the rate of rupees five hundred per kanal;
- (c) approval of design and specifications for road, bridge and footpath of a scheme at the rate of rupees five hundred per kanal;
- (d) approval of design and specifications for electricity and street light at the rate fixed by WAPDA or other agency responsible for electricity supply.

Moreover, according to Para 5 & 6 of Notification No. 788-TO(R)-TMA dated 04.07.2002 of TMA Multan City circulated vide Gazzette Notification published on September 7, 2002 a TMA will charge land subdivision fee at the rate of Rs 200 per Marla and conversion from agricultural land to residential use at the rate of Rs 2,000 per acre. Moreover, Rs 20 will be charged on account of form fee / file cover fee by TMA from the applicant submitting the map for approval of a land subdivision/scheme.

Administration of DCM/defunct TMAs did not collect conversion fee, sanction of map and design fee of Rs 44.600 million from the owners of / developers of Land Subdivisions / housing schemes, during the period 2008-18. During Audit it was observed that despite the promulgation of Punjab Land Use Rules, 2008 and Punjab Land Use Rules, 2009 by Government of the Punjab. Defunct TMAs in Multan did not implement these rules after 2008 and continued processing maps of housing colonies in accordance with TMA City Rules of 2002 which is sheer violation of rules of Punjab Government. The detail is given in **Annexure-C**

Due to weak financial controls, proper recovery was not made on account of conversion fee, map and design fee.

Non-recovery of conversion fee, map and design fee resulted in loss of Rs 44.600 million.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends recovery of Rs 44.600 million, besides appropriate action against the concerned.

[Para No. 01]

4.1.2 Non-transfer / Non-mutation of area of public amenities in the name of sanctioning authority – Rs 1,752.418 million

According to Rule 41(g) of the Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a developer shall transfer through deed the area under roads, open spaces, parks, graveyards and solid waste management in the name of development authority / TMA. Moreover, according to Rule 48(1) & (2) of the Punjab Private Housing Schemes and Land Subdivision Rules, 2010, a sanctioning authority not before twelve months of sanction of scheme and not later than eighteen months of sanction of scheme, get the scheme land transferred in the revenue record within nine months of sanction and get land transferred in its name in revenue record as per transfer deed. According to sanction letter possession of transferred land was also to be taken over by the sanctioning authority. Furthermore, according to Rule 7.16 of the Land Records Manual, the transfer deeds were required to be entered in mutation register/revenue record.

Administration of DCM/defunct TMAs did not get transfer the area of public amenities valuing Rs 1,193.062 million to concerned sanctioning authorities during the period 2008-18. (**Annexure-D**)

Moreover, administration of DCM/defunct TMAs did not mutate the area of public amenities worth Rs 559.356 million in revenue record during the period 2008-18. Necessary detail is given in **Annexure-E**.

Due to weak monitoring control, LSDs were processed without transfer of area of public amenities.

Non-transfer of area of public buildings parks and roads etc, may result in sale of open spaces, and area of public buildings.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends immediate transfer of the requisite area in the name of sanctioning body, besides recording of state land in properly register.

[Para No. 02,03]

4.1.3 Irregular approval of Land Subdivisions without obtaining mortgage deeds – Rs 523.157 million

According to Rule 17 of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall, prior to issuance of sanction for scheme, require a developer to:

Submit in the name of a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority:

- (i) a mortgage deed, in accordance with **form C**, twenty percent for housing scheme and ten percent for farm housing scheme of saleable area as security for completion of development works; or
- (ii) a performance bond, in accordance with form D and D1, consisting of a performance agreement and a bank guarantee

respectively. Amount of bank guarantee shall be equivalent to total cost of development works:

Administration of DCM/defunct TMAs sanctioned / processed various maps of housing colonies / Land Sub Divisions without obtaining mortgage deed of 20% of saleable area of respective LSD/Housing Scheme valuing Rs 523.157 million in the name of concerned TMA/DC /MC. This created an opportunity for the developer to sell those plots before completion of the development work. Necessary detail is given in **Annexure-F**

Due to weak monitoring controls, private housing colonies/LSDs were processed without obtaining the mortgage deeds in the name of the sanctioning authority.

Non-obtaining of mortgage deed of plots valuing Rs 523.157 million may result in irregular approval of scheme besides sale of these plots before completion of necessary development work by the developer/owner.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends strict disciplinary action against responsible for irregular approval / processing of maps without obtaining mortgage deeds.

[Para No. 04]

4.1.4 Irregular approval of schemes without fulfilling prerequisite of area – Rs 885.776 million

According to Rule 4 (1) of Chapter II of Punjab Private Site Development Schemes (Regulation) Rules, 2005, the Development Authority or Scrutiny Committee, as the case may be, shall examine the application that all the documents / requirements as per rules 3(2) are complete, width of access road is not less than 30 feet, scheme is safe from the danger of flooding, minimum area of the scheme is not less than 160 kanals and the land is not required or has been notified by the

Government for any other purpose. Moreover, according to Government of the Punjab, LG&CD Department's Notification No. SO.ESTATE (LG)2-8/2011 dated 14.07.2011 regarding amendment in the Punjab Private Housing Schemes and Land Subdivision Rules, 2010, following amendment in Rule-59 the local government or the Development Authority shall apply the planning standards contained in the repealed rules of 2005 in those schemes for which scrutiny fee was deposited under those repealed rules of 2005".

Administration of DCM/defunct TMAs irregularly processed/approved various maps of housing colonies/land subdivisions having area of less than 160 kanals prior to 2010 valuing Rs 885.776 million. Necessary detail is given in **Annexure-G**

Due to weak monitoring control, private housing colonies/LSDs were processed without ensuring the prerequisite of minimum criterion of 160 kanals.

Housing colonies / land subdivisions were approved beyond rule provisions.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends regularization of these colonies / land subdivisions besides fixing responsibility on the person(s) at fault.

[Para No. 05]

4.1.5 Loss on account of stamp duty/CVT/TMA tax due to non-execution /registration of sale deeds – Rs 154.775 Million

According to section 17 of the Registration Act 1908, read with schedule of stamp Act 1899 and Rule 20(4) and Rule 21(A) of the Punjab Private Housing Scheme and Land Subdivision Rules 2010, the developer of private housing scheme was required to execute sale deed in favor of purchaser of a plot and the sale deed was required to be registered by payment of stamp duty, CVT and TMA tax @ 3%, 2% and 1% respectively of the price of land prescribed in evaluation table.

Furthermore, the allotment /sale of plots was required to be made by execution/registration of sale deeds between developer (seller) and purchaser.

Administration of DCM/defunct TMAs did not obtain data/information of sale deeds between developer (seller) and purchaser by payment of stamp duty, CVT and TMA tax @ 3%, 2% and 1% respectively of the price of land purchased. An amount of Rs 154.775 million on account of stamp duty, CVT and TMA tax was not deposited into Govt. treasury by the seller/purchaser. **(Annexure-H)**

Defective maintenance of record and weak monitoring control the registration of sales deeds was not maintained.

Non-execution /registration of sales deeds for Rs.154.775 million resulted in loss of stamp duty/CVT/TMA Tax.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends early collection of details of plots on sale deeds to ensure the payment of stamp duty, CVT & TMA tax.

[Para No. 06]

4.1.6 Non-recovery of dues from illegally established land subdivisions / housing schemes – Rs 74.722 million

According to Rule 38(2)(a,b,c) & 39 of Punjab Private Housing Schemes and Land Sub Division Rules, 2010 the developer shall deposit fee for sanction of a scheme/LSD at the rate of Rs 1,000 per kanal, approval of design and specification for water supply, sewerage and drainage at the rate of Rs 500 per kanal, approval of design and specification for road, bridge and footpath of a scheme at the rate of Rs 500 per kanal followed by a scrutiny fee of Rs 1,000 and Rs 5,000 for a LSD and a Scheme respectively. Moreover, according to Rule 60 (1)(c) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, fee for conversion of peri-urban area to scheme use/ land sub division use at the rate of one percent of

the value of the land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available.

Administration of DCM/defunct TMAs allowed the illegal establishment of housing colonies (Land Sub Divisions/Housing Schemes) without recovery of the prescribed dues of Rs 74.722 million. Developers/owners/property dealers were running their business of sale/purchase but no record / files of these LSDs were available with District Council. Pictorial evidence obtained by Audit during site inspections. However, the official deputed by DCM denied signing the facts observed during inspections. Necessary detail is given in **Annexure-I**

Due to weak monitoring control and poor law enforcement illegal housing colonies were established without payment of dues.

Non-payment of dues by illegally established colonies resulted in violation of rules and loss of Rs 74.722 million to the government.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends taking immediate action against the developers/owners, regularization of land subdivisions and recovery of Government dues.

[Para No. 07]

4.1.7 Non-utilization of Notice Book by Building Inspectors

According to Section 134 (1)(2) of Punjab Local Government Act 2013 (3) (a) an Inspector authorized under section 133 may, in relation to the offences specified in Fourth Schedule issue notices in writing on behalf of the local government. Moreover, according to Section 134 (1)(2) of Punjab Local Government Act 2013 notwithstanding anything contained in this chapter, where any person, in the opinion of an Inspector, is contravening any provision of the law relating to the offences specified in Fifth Schedule, the Inspector shall charge the accused by

issuing a ticket in the prescribed form for payment of fine specified in Sixth Schedule, if such offence has been omitted for the first time by the accused within three months. The ticket referred shall be issued in quadruplicate by delivering three copies to the accused after obtaining his signatures or thumb impression on the fourth copy to be retained by the Inspector for record.

It was observed during Audit that Building Inspectors were using loose Form for serving notices to the violators, instead of a prescribed form which should be serially numbered as mentioned in the above referred criteria. By using loose form instead of printed form bearing serial numbers, Building Inspectors were misusing their powers as they use discretion for filing complaints or deciding the matters according to their own will. Audit repeatedly requested to provide the notice register but not produced to Audit.

Due to weak monitoring control, the Building Inspectors did not ensure proper law enforcement in the catchment area.

Improper building control facilitated the violators to establish the illegal housing colonies / LSD with the cooperation of officials.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends fixing responsibility on the violators besides action against the concerned and immediate initiation of a serially numbered prescribed form for issuance of notices in the field.

[Para No. 08]

4.1.8 Non-completion of development works in LSDs – Rs 38.507 million

According to Rule 34(5)(a)(b) (c)(d) of Punjab Private Housing Schemes and Land Subdivision Rules, 2010, if a developer fails to develop a scheme within the stipulated period or development works are not in conformity with the approved design and specifications, then a TMA or Development Authority may take over the

development works of the scheme, a TMA or a Development Authority shall execute the development works from the sale proceed of mortgaged plots or encashment of bank guarantee, In case of differential in cost of development works, a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall recover the shortfall from a developer as arrears of land revenue and take action against the deviations or violations as per law.

Administration of DCM/defunct TMAs did not ensure completion of the development works in private housing colonies/LSDs whose developers failed to complete development works within stipulated period. Sanctioning authority did not take action against developers nor executed the development works by selling out the mortgaged plots valuing Rs 38.507 million as detailed in **Annexure-J**.

Defective law enforcement by sanctioning authorities resulted in non-completion of development works by the defunct TMAs/DC.

Non-completion of development works resulted in non-provision of necessary basic facilities to the stakeholders.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends taking immediate action against developers/owners, for non-completion of development work besides immediate actions to complete the development works at sites.

[Para No. 09]

4.1.9 Irregular processing of Land Subdivisions by ignoring the prerequisite standards – Rs 3,960.002 million

According to Rule 41(d)&(e) of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall, after verification of ownership documents, entertain an application for subdivision of land which is less than one

hundred kanal if developer does not own additional land in continuation of the land proposed for subdivision and if the land is surrounded by an existing built up area / an approved housing scheme or the land is separated from the built up area by physical barriers.

Administration of DCM/defunct TMAs irregularly processed various LSDs during 2008-18 having land valuation of Rs 3,960.002 million. The area proposed for LSDs was neither locked nor separated from the built up area by physical barriers. Moreover, developers/owners own additional land in continuation of the land proposed for subdivision. Necessary detail is given in **Annexure-K**

Due to weak internal controls the planning standards were not applied while processing land sub divisions.

Processing of maps of land subdivision in violation of planning standards resulted in illegal process of LSDs having land valuation of Rs. 3,960.002 million.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends strict disciplinary action against the field staff as well as map approving authorities besides regularization of irregularity from competent authority.

[Para No. 10]

4.1.10 Illegal approval of LSDs without obtaining NOC from Environmental Protection Agency (EPA) – Rs 3,497.860 million

According to Rule 43 of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 additional requirements for subdivision of a land of forty to less than hundred kanal in area other than an approved scheme are a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall, after verification of ownership documents, entertain an application for

subdivision of land of forty to less than one hundred kanal subject to following requirements in addition to the provisions under rule 41:

- (a) a developer shall provide:
- (i) five percent of the total area for open space;
 - (ii) not more than one percent of total area for corner shops and or mosque;
 - (iii) No Objection Certificate from the Environmental Protection Department:

Administration of DCM/defunct TMAs processed the map applications of various land sub divisions during 2008-18, without ensuring the NOC from Environmental Protection Agency prior to processing of application for sanction of map having land valuation of Rs 3,497.860 million. All such land sub divisions having area more than 40 kanal and less than hundred kanals did not ensure NOC from EPA. These LSDs also allocated area more than one percent of total area as shops. Necessary detail is given in **Annexure-L**.

Due to weak administrative controls the planning standards were not considered while processing land sub divisions.

Approval of LSDs in violation of planning standards resulted in illegal approval of LSDs having land valuation of Rs. 3,497.860 million.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends regularization of irregularity besides strict disciplinary action against the person(s) at fault.

[Para No. 11]

4.1.11 Defective monitoring of LSDs by sanctioning authority – Rs 326.671 million

According to Rule 34 (1)(2) of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a Town Municipal Administration shall ensure that there is no deviation of the sanctioned scheme plan, an agency which approved design and specification shall:

(a) conduct, without prior notice, regular site visits to ensure that development works are in conformity with approved design and specifications (b) carry out hydraulic tests for sewer and water supply lines (c) determine testing laboratory, types and number of tests to be performed (d) complete testing and inspection prior to back filling of trenches and paving road surface (e) intimate the developer to rectify any deviations from approved design and specifications: and (f) take action against the deviations or violations as per law.

Administration of DCM/defunct TMAs approved the following 09 LSDs having total area of 580.10 kanals valuing Rs 326.671 million but sanctioning authority neither ensured development works in conformity with the approved specifications nor carried out any test for sewer and water supply lines. The quality of roads surface was quite inferior. The sewer lines of most of the LSDs were not working and same were blocked with “Malba”/ Solid Waste. The administration neither intimated to the developers in writing to rectify any deviations from approved design and specification nor took any action for such deviations. **Annexure-M**

Due to negligence of the management, the execution of work according to approved standards was not ensured by developers.

Defective monitoring of housing colonies resulted in defective execution of the work at site.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends strict disciplinary action against persons responsible for this negligence.

[Para No. 12]

4.1.12 Undue favor to developers by accepting less mortgage areas than standards – Rs – Rs 9.271 million

According to Rule 8(4)(iii) of the “Punjab Private Site Development Schemes (Regulation) Rules, 2005, if the Development Authority or Local Government concerned as the case may be, proceeds to sanction the scheme, prior to issuance of such sanction, it shall require the Developer to fulfill within 15 days mortgage 20% of the saleable area of the scheme or furnish bank guarantee of NBP/BoP equal to the total cost of development works as security for due completion of development works in the name of local government concerned.

Administration of DCM/defunct TMAs approved following 02 LSDs by accepting less mortgage area of 11.43 Kanals against the standard requirement of 21.17 Kanals area for security of development works to be performed by developers. Against total saleable area of 105.87 Kanal, 20% area i.e 21.17 Kanals was required to be mortgaged but only 9.75 Kanal area was actually mortgaged resulting in less mortgage of 11.43 kanals valuing Rs 9.271 million as detailed below:

(Rupees in million)

Sr. No.	Name of Scheme /LSD	Road/ location	Date of Application	T. Area Kanals	Area of Saleable Plots Kanals	20% of Area of Saleable Plots to be mortgaged	Actual mortgaged Area	Less Mortgage d Area	Rate per Kanal	Amount of Less Area
1	Afzal City	Mouza Alamdi Sura, Surj Miani road (UC-81)	116 11.08.09	61.03	42.20	8.44	4.75	3.69	2.000	7.385
2	Ajwa City (Gulsitan Homes)	Mouza Matital, Qadar Pur Ran bypass UC-87	244/ 22.11.11 159/ 25.08.09	144.00	63.67	12.73	5.00	7.74	0.244	1.886
Total				205.03	105.87	21.17	9.75	11.43		9.271

Due to weak internal controls the mortgage deeds of fewer areas were accepted while approving the scheme/LSD.

Violation of Government rules resulted in accepting of fewer areas mortgage deeds.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends strict action against the persons at fault besides regularization.

[Para No. 13]

4.1.13 Illegal approval of housing colonies without provision of land for public amenities – Rs 35.431 million

According to Rule 4 of Chapter II of Punjab Private Site Development Schemes (Regulation) Rules, 2005 the Development Authority or Scrutiny Committee, as the case may be, shall ensure the planning standards before sanctioning the scheme:

a	Open Space/ Parks	Not less than 7% of total scheme area
b	Graveyard	Not less than 2% of total scheme area
c	Commercial Area	Not more than 5% of total scheme area
d	Maximum size of residential plot	1000 sq. yards
e	Minimum Road width	30 Feet
f	Public Buildings	2-10%

Administration of DCM/defunct TMAs sanctioned various maps of housing colonies/land subdivisions prior to 2010 having land valuation of Rs 885.776 million without allocation of 2% area for graveyard and less allocation of 2% area for open space by allocating 5% instead of 7%. Hence area of public amenities valuing Rs 35.431 million was not allocated rather sold out. Necessary detail is given in **Annexure-N**

Due to weak administrative control of sanctioning authorities, proper provision of area for public amenities was not ensured.

Non-allocation of land for public amenities resulted in sale of public amenities land of Rs. 35.431 million.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends strict disciplinary action against the map approving authorities for not ensuring the places for public amenities.

[Para No. 14]

4.1.14 Non-production of Record

According to Clause 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, "the Auditor General shall in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts". Furthermore, according to Section 108 (2) of the Punjab Local Government Act 2013, "The Auditor-General shall audit the accounts of a local government in such form and manner as may be deemed appropriate".

Administration of DCM/defunct TMAs did not produce following record worth millions of rupees during the period 2008-18, for Audit scrutiny despite repeated requests.

- i. Certificate regarding total number of LSDs/Housing Schemes processed during 2008-2018 in the jurisdictions of District Council as well as Municipal Corporation and Municipal Committees of District Multan.
- ii. Certificate regarding non-availability of any property register of District Council/ defunct TMAs except one provided to audit team by Patwari of DCM.
- iii. Building Control Registers/ Building Applications Registers of defunct TMAs/ District Council pertaining to the period 2008-2018.

- iv. Complete record of conversion of land use from agricultural to residential in rural areas of District Multan where other housing societies are functioning i.e. DHA, WAPDA TOWN, CITY HOUSING, developer of New Jlalpur City etc and others (if any) during 2008-18.
- v. Notifications file and diary and dispatch register of planning branches of District Council and defunct TMAs for the period 2008-18.
- vi. Valuation tables of rural and urban areas of entire district of period from 2008-09 to 2016-17.
- vii. Copy of approved master plan of District Multan applicable during 2008-18.
- viii. Stationery stock register of receipt books from which receipt books issued to clerks of planning branches during the period 2008-18.
- ix. Receipt books used in planning branches of defunct TMAs during 2008-16.
- x. Notices books issued to Building Inspectors duly printed by Govt. printing press for law enforcement during the period 2008-18.
- xi. Staff list along with assigned duties of Building Inspectors, superintendents and branch clerks of planning branches of defunct TMAs/District Council/ during the period 2008-18.
- xii. Report regarding calculation of areas of pointed out 8 LSDs by field staff including additional lands at site was not provided.

Due to weak financial and planning control over land subdivisions the record was not provided to Audit for scrutiny.

Non-production of record of land sub divisions created doubt regarding legitimacy of housing colonies and recovery of Govt. dues.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned for non-production of record.

[Para No. 15]

4.1.15 Unauthorized sanction of land Subdivisions having less open spaces – Rs 27.741 million

According to Notification No. SOR(LG)38-2/2004 dated 15.08.2012 of Govt. of the Punjab LG&CD Department, Governor of the Punjab directed to made amendments in Punjab Private Housing Schemes and Land Sub Division Rules, 2010 in Rule 42(f) as amended “a developer shall provide open space or park seven percent and above of the area of LSD”.

Administration of DCM/defunct TMAs approved/processed the maps of various LSDs without provision of mandatory open spaces of 7% of the total area valuing Rs 27.741. These open space areas were sold out by the developers due to inefficiency of the management and the entire sanction of the LSD/housing scheme held irregular. The detail is given in **Annexure-O**

Due to weak law enforcement of planning branch, the mandatory open spaces were not provided while sanctioning the LSDs.

Establishment of LSDs in violation of approved standards of the LSDs resulted in irregular sanction.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends strict disciplinary action against person at fault for irregular sanction besides regularization.

[Para No. 16]

4.1.16 Unauthorized sanction of land Subdivisions by splitting-up the area – Rs 304.222 million

According to Rule 41 (e) of Punjab Private Housing Schemes and Land Subdivision Rule 2010, a Local Government shall, after verification of ownership documents, entertain an application for subdivision of land which is less than one hundred kanal, subject to the requirements that a developer does not own additional land in continuation of the land proposed for subdivision.

Administration of DCM/defunct TMAs irregularly sanctioned eight LSDs by splitting up the area of four housing colonies having area of more than hundred Kanals worth Rs 304.222 million during 2008-18. Audit noted that same person's land was reflected in both LSDs having same 'Khewat' and 'Khatooni' which is sheer violation of above rule. Hence the approval of all such maps is irregular.

Annexure-P

Due to poor law enforcement in the field, the schemes were processed in LSDs by splitting up the area of scheme.

Approval of LSDs by splitting up the area of housing schemes resulted in irregular approval of LSDs.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends strict disciplinary action against the responsible that accorded irregular sanctions.

[Para No. 17]

4.1.17 Less assessment and collection of conversion fee – Rs 741,354

According to Rule 60 (c) of Punjab Land Use (Classification, Re-classification and Re-development) Rules 2009, the conversion fee for the conversion of peri-urban area or intercity service area to residential use shall be one percent of the value of land as per valuation table or one percent of the average sale

price of preceding twelve months of land in the vicinity, if valuation table is not available. Moreover, according to Rule 43 (a) a developer shall submit an application for subdivision of a plot or a land to a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority along with rupees one thousand as a scrutiny fee. According to Rule 37 (1) (2) of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a developer shall deposit a preliminary planning permission fee along with application at the rate of (a) rupees five thousand for scheme having area up to two thousand kanal and (b) rupees ten thousand for scheme having area above two thousand kanal A developer shall deposit a fee for:

- (a) Sanction of a scheme at the rate of rupees one thousand per kanal;
- (b) Approval of design and specifications for water supply, sewerage and drainage at the rate of rupees five hundred per kanal;
- (c) Approval of design and specifications for road, bridge and footpath of a scheme at the rate of rupees five hundred per kanal;
- (d) Approval of design and specifications for electricity and street light at the rate fixed by WAPDA or other agency responsible for electricity supply.

Administration of District Council Multan less collected conversion fee, sanction of map and design fee of Rs 741,354 from the owners / developers of Deewan Homes LSD and Sawera City LSD during 2017-18. During Audit it was observed that conversion fee was less assessed and collected by District Council in order to favor the developers by applying the rates lower than the District Collector rates for relevant land as per 'Aks Shajra'. The detail is given in **Annexure-Q**

Due to weak internal controls, less recovery was made on account of conversion fee, map and design fee.

Less recovery of conversion fee, map and design fee resulted in loss of Rs 741,354 to the Government.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends recovery of Rs 741,354, besides appropriate action against the concerned.

[Para No. 18]

4.1.18 Illegal establishment of housing colonies having less width of internal roads – Rs 849.380 million

According to Rule 4 (e) of Chapter II of Punjab Private Site Development Schemes (Regulation) Rules, 2005, the Development Authority or Scrutiny Committee, as the case may be, shall ensure the planning standards before sanctioning the scheme that minimum road width of internal roads should be 30 feet. Moreover, according to Rule 41(f) of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a local government shall, after verification of ownership documents, entertain an application for subdivision of land which is less than one hundred kanal, the road width in a proposed sub division plan shall not be less than thirty feet.

Administration of DCM/defunct TMAs processed / approved twenty one LSDs having land valuation of Rs. 849.380 million during 2008-18 without ensuring thirty feet width of internal roads. In these LSDs, maps placed in files provided to Audit were showing minimum road width less than required standard of 30 feet.

Annexure-R

Due to weak internal controls, the housing colonies were sanctioned having less width of internal roads in violation of planning standards.

Sanctioning of LSDs in violation of planning standards resulted in illegal establishment of housing colonies/LSDs.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends strict action against the person(s) at fault and immediate remedial measures.

[Para No. 19]

4.1.19 Illegal establishment of housing colonies in agricultural areas against the ‘Master Plan’ – Rs 843.625 million

According to Rules 14 (a)(b)(c) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, a local government shall ensure that the following land use provisions under permitted, permissible and prohibited uses are to be followed strictly in an agricultural area:

(a) permitted use: (i) crop (ii) orchard (iii) pasture land (iv) livestock such as dairy or poultry farm (v) forest (vi) nursery or a green house (vii) tube well (viii) rural settlement or village (ix) place of worship or prayer (x) place of burial or cremation; and(xi) corner shop:

(b) permissible use: (i) agricultural machinery workshop (ii) brick kiln (iii) basic health unit (iv) animal husbandry clinic (v) country club (vi) farm house (vii) public or private recreational park and(viii) zoo or wildlife park: and

(c) prohibited use: a local government shall not allow a person to use a property in an agricultural area for a purpose which is neither permitted nor permissible. Hence, the use of agricultural land for residential use is neither permitted nor permissible.

Administration of DCM/defunct TMAs allowed the establishment of housing colonies/land sub divisions in an agricultural land declared in approved “Master Plan of Multan 2008-2018” and in violation of land use rules. The residential use of agricultural land is prohibited but various colonies/ LSDs having land valuation of Rs 843.625 million were established in agricultural land.

Annexure-S

Due to weak administration, illegal colonies were established with the consent of planning branch in agricultural land.

Illegal establishment of LSDs in agricultural land resulted in violation of rules.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends strict disciplinary action against responsible person(s) at fault besides regularization.

[Para No. 20]

4.1.20 Unauthorized extension of LSDs on additional land without approval and payment of Government dues

According to Rule 41(f) of Punjab Private Housing Schemes and Land Subdivision Rules, 2010, a local government shall, after verification of ownership documents, entertain an application for subdivision of land which is less than one hundred kanal. Moreover, according to Rule 6 (b)(iii) of Punjab Private Housing Schemes and Land Subdivision Rules, 2010. A concerned officer of a local government shall satisfy that area of proposed scheme is not less than 100 kanals.

Administration of DCM/defunct TMAs irregularly allowed the developers / owners to make extensions in areas by inclusion of additional land of surrounding areas. Initially they submit application for a LSD of less than 100 kanal area but later on they extend the area beyond the limit of 100 canals which exceeds from the category of land subdivision irregularly. No LSD should be sanctioned in such an area which can be extended later on because LSDs only allowed in areas which are locked due to existing colonization. Following are the cases observed during site visits that area of these LSDs at site is more than the permissible limit of hundred kanals. Audit asked the DO (Planning) to obtain and submit a report regarding current site position about additional area of these LSDs but in vain. Necessary detail is given below:

Sr. No.	Name of housing scheme	Location address of the scheme	Area as per Map Submitted (Kanal)	At Site Approx. Area (Kanal)	Audit Remarks
1	Madina Garden UC-143	Multan Road Shujabad Opposite New Civil courts	49.07	>60	At site area is much more than the plan submitted in respective files. As per Area there should be a scheme instead of LSD
2	Madina City UC-143	Multan Road Shujabad Opposite New Civil courts	88.00	>90	
3	Eden City	Qadarpur Ran gharbi, Qadarpur Ran bypass UC-138	61.00	>96	At site area is much more than the plan submitted in respective files. As per Area there should be a scheme instead of LSD
4	Eden Garden	Mouza Qadar pur Ran gharbi , Khanewal road (UC-38)	60.00	>80	
5	Ajwa City (Gulsitan Homes)	Mouza Matital, Qadar Pur Ran bypass UC-87	82.00	> 140	At site area is much more than the plan submitted in respective files. As per Area there should be a scheme instead of LSD
6	Gulsitan Homes (Ajwa City)	Mouza Matital, Qadar Pur Ran bypass UC-87	62.00	> 140	
7	Gulistan-e-Sarfraz (China Town)	Kirpal pur , khanewal road Uc-127	62.00	>100	At site area is much more than the plan submitted in respective files. As per Area there should be a scheme instead of LSD
8	Gulshan-e-Sarfraz (China Town)	Map does not exist in gulistan-e- Sarfraz Sr. No. 41 the same may please be provided also	62.30	>100	

Due to weak monitoring control and poor law enforcement, the additional lands were being added by the developers without approval of Map and payment of Government dues.

Extensions in LSDs without approval of map and payment of dues resulted in irregular establishment of LSDs.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends regularization besides recovery of the Government dues under rules.

[Para No. 21]

4.1.21 Irregular establishment of Land Subdivisions / Housing Colonies due to poor law enforcement and monitoring control

According to Rule 38(2)(a,b,c) & 39 of Punjab Private Housing Schemes and Land Subdivision Rules, 2010, the developer shall deposit, fee for sanction of a scheme/LSD @ Rs 1,000 per kanal, approval of design and specification for water supply, sewerage and drainage @ Rs 500 per kanal, approval of design and specification for road, bridge and footpath of a scheme @ Rs 500 per kanal followed by a scrutiny fee of Rs 1,000 and Rs 5,000 for an LSD and a Scheme respectively. Moreover, according to Rule 60 (1)(c) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 fee for conversion of peri-urban area to scheme use/ land subdivision use at the rate of one percent of the value of the land as per valuation table or one percent of the average sale price of preceding 12 months of residential land in the vicinity, if valuation table is not available.

Administration of DCM/defunct TMAs allowed illegal establishment of housing colonies (Land Subdivisions/Housing Schemes) without approval / recovery of prescribed dues and sustained irrecoverable loss to Government Exchequer. Multan Development Authority has declared 214 housing colonies / LSDs irregular which evidently shows the progress of the planning branch in the district. Developers/owners/property dealers are running their business of sale/purchase but no record / files of these LSDs were available on record with District Council. Necessary detail is given in **Annexure-T**

Due to weak monitoring and law enforcement in field, illegal land subdivisions were established without payment of dues prescribed by government.

Non-payment of dues by illegally established colonies resulted in violation of Rules and loss to government.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends for taking immediate action against developers/owners, regularization of land subdivisions besides recovery of Government dues.

[Para No. 22]

4.1.22 Inadvertent delay in sanction of land subdivision plans – Rs 341.168 million

According to Rule 45 (1) (2) (4)(6) and (7) of Punjab Private Housing Schemes and Land subdivision Rules, 2010, a Local Government shall not entertain an incomplete application and a developer shall be informed accordingly within five days of submission of an application. If considers an application complete, then for scrutiny of ownership documents:(a) a Town Municipal Officer or a Tehsil Municipal Officer shall, within five days of receipt, forward the application with comments to a District Officer (Spatial Planning);(b) a District Officer (Spatial Planning) shall, within five days of receipt, submit the case to the District Officer (Revenue) for scrutiny of the ownership documents; (c) after the scrutiny a District Officer (Revenue) shall, within ten days, forward any objections to a District Officer (Spatial Planning);(d) a District Officer (Spatial Planning) shall, within five days, forward the objections to a Town Municipal Officer, or a Tehsil Municipal Officer; and(e) a Town Municipal Officer, or a Tehsil Municipal Officer shall, within five days, forward the objections to a developer for resubmission: After the scrutiny of the ownership documents:(a) a Town Officer (Planning and Coordination) or a Tehsil Officer(Planning and Coordination) shall, within ten days, scrutinize a subdivision plan;(b) incase of objection a Town Officer (Planning and Coordination) or a Tehsil Officer (Planning and Coordination) shall, within five days, forward the objections to a developer for resubmission; and(c) after the scrutiny a Town Officer (Planning and Coordination) or a Tehsil Officer (Planning and Coordination) shall, within five days, submit a subdivision plan to a Town Nazim or a Tehsil Nazim for approval or passing appropriate orders: A Local Government shall, prior to issuance of approval for subdivision, require a developer to:(a) submit transparency of technically cleared subdivision plan;(b) deposit subdivision fee;(c) deposit the land use conversion fee if applicable; and(d) submit a transfer deed in the light of form B

for free of cost transfer to a Local Government area reserved for road /open space. A Town Officer (Planning and Coordination) or a Tehsil Officer (Planning and Coordination) or a Director dealing with processing of private housing schemes of a Development Authority shall, convey the approval of subdivision to a developer on the basis of the technically cleared subdivision plan.

Administration of DCM/defunct TMAs did not observe all prescribed timelines given in rules mentioned above while processing an application for sanction of a land subdivision plan. A plan should be sanctioned if received in complete form as per requirement within 60 days as per criteria. DO (Planning) or TO(P&C) of defunct TMAs accorded delayed sanctions of plans for 100 days to 2000 days delay having land valuation worth Rs 341.168 million as detailed in **Annexure-U**.

Due to weak internal controls, sanctions of subdivision plans were inadvertently delayed.

Inadvertent delay in sanction of plans resulted in misuse of powers and irregular sanctions.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

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

[Para No. 22-A]

4.1.23 Illogical jurisdiction of District Council and MDA besides non-realization of revenue by District Council

According to Rule 56 of the Punjab Private Housing Schemes and Land subdivision Rules, 2010, a local government shall take appropriate action against illegal housing schemes and against deviations committed in approved housing schemes. The developer is required to be penalized under relevant clauses of PLGA, 2013. According to Rule 18 of Punjab Land Use (Classification, Reclassification and

Redevelopment) Rules, 2009, A City District Government or a Tehsil Municipal Administration shall not grant permission to a person for a permissible land use unless the District Planning and Design Committee has examined and recommended such permission.

Administration of DCM/defunct TMAs did not take penal action against the developers of illegal private housing schemes / LSDs, who sold out the plots and executed the development works illegally as no scheme can be launched in controlled area of the authority without the approval of the District Council/MCM/defunct TMAs.

Moreover, Administration of DCM/defunct TMAs did not take action in rural areas of District Council where development works were executed by District Council but whenever any housing scheme was launched the conversion fee as well as map & design fee were being collected by MDA; and maps were also being processed by MDA. Following are the main colonies for which audit intends asked for the reasons / justifications regarding non-recovery of dues from these rural areas as well as collection of conversion fee by MDA.

- i. City Housing Lutafabad
- ii. New Jalalpur City Housing scheme
- iii. DHA Multan Chapter
- iv. WAPDA Town Phase-III

Due to weak administrative control, the jurisdictions of MDA and District Council are being overlapped.

Overlapping of authority's jurisdiction of area may cause loss of revenue.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

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

[Para No. 23]

4.2 Municipal Corporation Multan

The function of approval and monitoring control of LSDs under the jurisdiction of Municipal Corporation Multan (MCM) was entrusted to MCM after coming into force of PLGA, 2013 w.e.f 01.01.2017. However, all approved / under process files of LSDs of metropolitan areas of UC No. 01 to UC No. 68 also became the responsibility of Municipal Corporation Multan. Study findings pertaining to MCM are as under:

4.2.1 Non-recovery of Conversion Fee, Map Fee and design fee – Rs 5.792 million

According to Rule 39 of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a developer shall deposit fee for conversion of peri-urban area to scheme use at the rate of one percent of the value of the residential land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available. Moreover, according to Rule 43(a) of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a developer shall submit an application for subdivision of a plot or a land to a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority along with rupees one thousand as a scrutiny fee. Furthermore, according to Rule 37 (1) (2) of the Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a developer shall deposit a preliminary planning permission fee along with application at the rate of rupees five thousand for scheme having area up to two thousand kanal and rupees ten thousand for scheme having area above two thousand kanal A developer shall deposit a fee for:

- (a) sanction of a scheme at the rate of rupees one thousand per kanal;
- (b) approval of design and specifications for water supply, sewerage and drainage at the rate of rupees five hundred per kanal;
- (c) approval of design and specifications for road, bridge and footpath of a scheme at the rate of rupees five hundred per kanal;

- (d) approval of design and specifications for electricity and street light at the rate fixed by WAPDA or other agency responsible for electricity supply

Moreover, according to Para 5 & 6 of Notification No. 788-TO(R)-TMA dated 04.07.2002 of TMA Multan City circulated vide Gazette Notification published on September 7, 2002 a TMA will charge land subdivision fee at the rate of Rs 200 per Marla and conversion from agricultural land to residential use at the rate of Rs 2,000 per acre. Moreover, Rs 20 will be charged on account of form fee / file cover fee by TMA from the applicant submitting the map for approval of a land subdivision/scheme.

Administration of MCM/defunct TMAs did not collect conversion fee, map fee and design fee of Rs 5.792 million during the period 2008-18 from the owners of / developers of Land Subdivisions / housing schemes. During Audit it was observed that despite the promulgation of Punjab Land Use Rules, 2008 and Punjab Land Use Rules, 2009 by Punjab Government in entire province; defunct TMAs in Multan did not implement these rules after 2008 and continued processing maps of housing colonies in accordance with TMA City Rules of 2002 which is sheer violation of rules of Government of the Punjab. The detail is given in **Annexure-V**

Due to weak financial controls, proper recovery was not made on account of conversion fee, map and design fee.

Non-recovery of conversion fee, map and design fee resulted in loss of Rs 5.792 million.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends recovery of Rs 5.792 million, besides appropriate action against the concerned.

[Para No. 24]

4.2.2 Non-transfer / Non-mutation of area of public amenities in the name of sanctioning authority – Rs 190.962 million

According to Rule 41(g) of the Punjab Private Housing Schemes and Land Subdivision Rules 2010, a developer shall transfer through deed the area under roads, open spaces, parks, graveyards and solid waste management in the name of development authority / local government.

Administration of MCM/defunct TMAs did not get transfer the area of public amenities valuing Rs 84.234 million to concerned sanctioning authority during the period 2008-18 as detailed below:

(Rupees in million)

Sr. No.	Name of Scheme / LSD	Road/ location	Total Area in Kanal	Date of Application	Area to be transferred of Open spaces and Public Buildings, roads	Rate as per Valuation table per Marla	Area as per Unit of Valuation Table	Amount
1	Impala Homes LSD-Combined	Vehari road behind Kh. Farid Social Security Hospital Multan	47.75	328/ 20.02.10 248/ 29.01.11	12.39	0.340	247.75	84.234

* Calculations are made as per rates in valuation table of 2017-18 where relevant valuation table was not provided by the management.

Moreover, administration of MCM/defunct TMAs did not mutate the area of public amenities worth Rs 106.728 million in revenue record during the period 2008-18. Necessary detail is given in **Annexure-W**.

Due to weak monitoring control, LSDs were processed without transfer of area of public amenities.

Non-transfer of area of public buildings parks and roads etc, may result in sale of open spaces, and area of public buildings.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends immediate transfer of the requisite area in the name of sanctioning body, besides recording of state land in properly register.

[Para No. 25, 26]

4.2.3 Irregular approval of Land Subdivisions without obtaining mortgage deeds – Rs 95.184 million

According to Rule 17 of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall, prior to issuance of sanction for scheme, require a developer to:

Submit in the name of a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority:

- (i) a mortgage deed, in accordance with form C, twenty percent for housing scheme and ten percent for farm housing scheme of saleable area as security for completion of development works; or
- (ii) a performance bond, in accordance with form D and D1, consisting of a performance agreement and a bank guarantee respectively. Amount of bank guarantee shall be equivalent to total cost of development works:

Administration of MCM/defunct TMAs sanctioned / processed various maps of housing colonies / Land Subdivisions without obtaining the mortgage deed of 20% of salable area valuing Rs 95.184 million in the name of concerned TMA/MCM. This created an opportunity for developers to sell those plots before completion of development work at site. The necessary detail is given below:

(Rupees in million)

Sr. No.	Name of Scheme / LSD	Road/ location	T. Area in Kanals	Date of Application	Area of Saleable Plots in Kanals	20% of Area of Saleable Plots	Rate per Kanal	Amount
1	Chanab Garden	Nawabpur Road	32.55	114 28.07.07	22.51	4.50	3.200	14.406
2	Impala Homes LSD-Combined	Vehari road behind Kh.	47.75	328/ 20.02.10	35.36	7.07	6.800	48.090

		Farid Social Security Hospital Multan		248/ 29.01.11				
3	Sultan City	Matital Road near Joyland Park	62.00	134/ 22.08.08	40.87	8.17	2.000	16.348
4	Gulshan e Hayat	Mouza Jahangirabad Matital Road Multan	57.00	172/ 05.09.08	40.85	8.17	2.000	16.340
		Sub Total						95.184

* Calculations are made as per rates in valuation table of 2017-18 where relevant valuation table was not provided by the management.

Due to weak monitoring controls, private housing colonies/LSDs were processed without obtaining the mortgage deeds in the name of sanctioning authority.

Non-obtaining of mortgage deed of plots valuing Rs 95.184 million may result in sale of these plots before completion of necessary development work by the developer/owner.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends immediate transfer of requisite area in the name of sanctioning body besides recording of state land in property register.

[Para No. 27]

4.2.4 Irregular approval of schemes without fulfilling Pre-requisite of area – Rs 342.160 million

According to Rule 4 (1) of Chapter II of Punjab Private Site Development Schemes (Regulation) Rules, 2005, the Development Authority or Scrutiny Committee, as the case may be, shall examine the application that all the documents / requirements as per rules 3(2) are complete, width of access road is not less than 30 feet, scheme is safe from the danger of flooding, minimum area of the scheme is not less than 160 kanals and the land is not required or has been notified by the

Government for any other purpose. Moreover, according to Government of the Punjab, LG&CD Department's Notification No. SO.ESTATE (LG)2-8/2011 dated 14.07.2011 regarding amendment in the Punjab Private Housing Schemes and Land Subdivision Rules, 2010, following amendment in Rule-59 the local government or the Development Authority shall apply the planning standards contained in the repealed rules of 2005 in those schemes for which scrutiny fee was deposited under those repealed rules of 2005".

Administration of MCM/defunct TMAs irregularly processed/approved various maps of housing colonies/land subdivisions having area of less than 160 kanals prior to 2010 valuing Rs 342.160 million. Necessary detail is given in **Annexure-X**.

Due to weak monitoring control, private housing colonies/LSDs were processed without ensuring the prerequisite of minimum criterion of 160 kanals.

Housing colonies / land subdivisions were approved beyond rule provisions.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends regularization of these colonies / land subdivisions besides fixing responsibility on the person(s) at fault.

[Para No. 28]

4.2.5 Loss on account of stamp duty/CVT/TMA tax due to non-execution /registration of sale deeds – Rs 28.555 Million

According to Section 17 of the Registration Act 1908, read with schedule of stamp Act 1899 and Rule 20(4) and Rule 21(A) of the Punjab Private Housing Scheme and Land Subdivision Rules 2010, the developer of private housing scheme was required to execute sale deed in favour of purchaser of a plot and the sale deed was required to be registered by payment of stamp duty, CVT and TMA tax at the rate of three percent, two percent and one percent respectively of the price of land

prescribed in evaluation table. Furthermore, the allotment /sale of plots were required to be made by execution/registration of sale deeds between developer (seller) and purchaser.

Administration of MCM/defunct TMAs did not obtain data/information of sale deeds between developer (seller) and purchaser by payment of stamp duty, CVT and TMA tax @ 3%, 2% and 1% respectively of the price of land purchased. It was observed during Audit that an amount of Rs 28.555 million on account of stamp duty, CVT and TMA tax was not deposited into Govt. treasury by the seller/purchaser. Necessary detail is given below:

(Rupees in million)

Sr. No.	Name of Scheme / LSD	Road/ location	T. Area In Kanals	Date of Application	Area of Saleable Plots In Kanals	Rate per in Kanal	Amount	Stamp Duty 3%	CVT 2%	MC/DC/ TMA Tax 1%	Total Amount
1	Chanab Garden	Nawabpur Road	32.55	114/28.07.07	22.51	3.200	72.032	2.161	1.441	0.720	4.322
2	Impala Homes LSD-Combined	Vehari road behind Kh. Farid Social Security Hospital Multan	47.75	328/20.02.10 248/29.01.11	35.36	6.800	240.448	7.213	4.809	2.404	14.427
3	Sultan City	Matital Road near Joyland Park	62.00	134/22.08.08	40.87	2.000	81.740	2.452	1.635	0.817	4.904
4	Gulshan e Hayat	Mouza Jahangirabad Matital Road Multan	57.00	172/05.09.08	40.85	2.000	81.700	2.451	1.634	0.817	4.902
Total							475.920	14.277	9.519	4.759	28.555

Defective maintenance of record and weak monitoring control the registration of sales deeds was not maintained.

Non-execution /registration of sales deeds for Rs 28.555 million resulted in loss of stamp duty/CVT/TMA Tax.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends early collection of details of plots on sale deeds to ensure the payment of stamp duty, CVT & TMA tax.

[Para No. 29]

4.2.6 Non-recovery of dues from illegally established land subdivisions / housing schemes – Rs 27.909 million

According to Rule 38(2)(a,b,c) & 39 of Punjab Private Housing Schemes and Land Sub Division Rules, 2010 the developer shall deposit fee for sanction of a scheme/LSD at the rate of Rs 1,000 per kanal, approval of design and specification for water supply, sewerage and drainage at the rate of Rs 500 per kanal, approval of design and specification for road, bridge and footpath of a scheme at the rate of Rs 500 per kanal followed by a scrutiny fee of Rs 1,000 and Rs 5,000 for a LSD and a Scheme respectively. Moreover, according to Rule 60 (1)(c) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, fee for conversion of peri-urban area to scheme use/ land sub division use at the rate of one percent of the value of the land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available.

Administration of MCM/defunct TMAs allowed the illegal establishment of housing colonies (Land Sub Divisions/Housing Schemes) without recovery of the prescribed dues of Rs 27.909 million. Developers/owners/property dealers were running their business of sale/purchase but no record / files of these LSDs were available with District Council. Pictorial evidence obtained by Audit during site inspections. However, the official deputed by MCM denied signing the facts observed during inspections. Necessary detail is given in **Annexure-Y**.

Due to weak monitoring control and poor law enforcement illegal housing colonies were established without payment of dues.

Non-payment of dues by illegally established colonies resulted in violation of rules and loss of Rs 27.909 million to the government.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends taking immediate action against the developers/owners, regularization of land subdivisions and recovery of Government dues.

[Para No. 30]

4.2.7 Non-utilization of Notice Book by Building Inspectors

According to Section 134 (1)(2) of Punjab Local Government Act, 2013 an Inspector authorized under section 133 may, in relation to the offences specified in Fourth Schedule issue notices in writing on behalf of the local government. Moreover, according to Section 134 (1)(2) of Punjab Local Government Act, 2013 not withstanding anything contained in this Chapter, where any person, in the opinion of an Inspector, is contravening any provision of the law relating to the offences specified in Fifth Schedule, the Inspector shall charge the accused by issuing a ticket in the prescribed form for payment of fine specified in Sixth Schedule, if such offence has been omitted for the first time by the accused within three months. The ticket referred to in subsection (1) shall be issued in quadruplicate by delivering three copies to the accused after obtaining his signatures or thumb impression on the fourth copy to be retained by the Inspector for record.

During audit it was observed that Building Inspectors were using loose Form for serving notices to the violators, instead of a prescribed form which should be serially numbered as mentioned in the above referred criteria. By using loose form instead of printed form bearing serial numbers, Building Inspectors were misusing their powers as they use discretion for filing complaints or deciding the matters according to their own will. Audit repeatedly requested to provide the notice register but not produced to Audit.

Due to weak monitoring control, the Building Inspectors did not ensure proper law enforcement in the catchment area.

Improper building control facilitated the violators to establish the illegal housing colonies / LSD with the cooperation of officials.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends fixing responsibility on the violators besides action against the concerned and immediate initiation of a serially numbered prescribed form for issuance of notices in the field.

[Para No. 31]

4.2.8 Illegal approval of LSDs without obtaining NOC from Environmental Protection Agency (EPA) – Rs 666.860 million

According to Rule 43 of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 additional requirements for subdivision of a land of forty to less than hundred kanal in area other than an approved scheme are a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall, after verification of ownership documents, entertain an application for subdivision of land of forty to less than one hundred kanal subject to following requirements in addition to the provisions under rule 41:

- (a) a developer shall provide:
 - (i) five percent of the total area for open space;
 - (ii) not more than one percent of total area for corner shops and or mosque;
 - (iii) No Objection Certificate from the Environmental Protection Department:

Administration of MCM/defunct TMAs processed the map applications of various land subdivisions during 2008-18, without ensuring the NOC from Environmental Protection Agency prior to processing of application for sanction of map having land valuation of Rs 660.860 million. All such land subdivisions having area more than 40 kanal and less than hundred kanals did not ensure NOC from EPA. These LSDs also allocated area more than one percent of total area as shops. Necessary detail is given below:

(Rupees in million)

Sr. No.	Name of housing scheme/ LSD	Location address of the scheme	Total area of land purchased / in possession (kanals)	Land Valuation	Audit Remarks
1	Impala Homes LSD- Combined	Vehari road behind Kh. Farid Social Security Hospital Multan	47.75	324.700	No Environmental Protection Agency certificate was obtained prior to sanction of map
2	Chanab Garden	Nawabpur Road	32.55	104.160	...DO...
3	Sultan City LSD	Moza Jahangirabad Khanewal road	62.00	124.000	...DO...
4	Gulshan-e- Hayat LSD	Moza Jahangirabad Khanewal road	57.00	114.000	...DO...
	Total			666.860	

Due to weak administrative controls the planning standards were not considered while processing land sub divisions.

Approval of LSDs in violation of planning standards resulted in illegal approval of LSDs having land valuation of Rs. 666.860 million.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

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

[Para No. 32]

4.2.9 Illegal approval of land subdivisions without provision of land for Public Amenities – Rs 13.686 million

According to Rule 4 of Chapter II of Punjab Private Site Development Schemes (Regulation) Rules, 2005 the Development Authority or Scrutiny Committee, as the case may be, shall ensure the planning standards before sanctioning the scheme:

a	Open Space/ Parks	Not less than 7% of total scheme area
b	Graveyard	Not less than 2% of total scheme area
c	Commercial Area	Not more than 5% of total scheme area

d	Maximum size of residential plot	1000 sq. yards
e	Minimum Road width	30 Feet
f	Public Buildings	2-10%

Administration of MCM/defunct TMAs sanctioned various maps of housing colonies/land subdivisions prior to 2010 having land valuation of Rs 342.160 million without allocation of 2% area for graveyard and less allocation of 2% area for open space by allocating 5% instead of 7%. Hence area of public amenities valuing Rs 13.686 million was not allocated rather sold out. Necessary detail is given below:

(Rupees in million)

Sr. No.	Name of LSD/ Housing Scheme	Total area (kanals)	Date of submission of Map	Rate per Kanal	Land Valuation	4% Area in kanals (2% for Graveyard + 2% for less open sapce)	Value of land of public amenities sold out	Authority
1	Chanab Garden	32.55	114 28.07.07	3.200	104.160	1.30	4.166	MCM processed by defunct TMA
2	Sultan City LSD	62.00	134/ 22.08.08	2.000	124.000	2.48	4.960	MCM processed by defunct TMA
3	Gulshan-e- Hayat LSD	57.00	172/ 05.09.08	2.000	114.000	2.28	4.560	MCM processed by defunct TMA
	Total	151.55			342.160	6.06	13.686	

Due to weak internal controls, the housing schemes planning standards were not kept in mind while approving schemes prior to 2010.

Non-allocation / less allocation of land for public amenities resulted in sale of public amenities land of Rs. 13.686 million.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends strict disciplinary action against the map approving authorities for not ensuring the places for public amenities.

[Para No. 33]

4.2.10 Non-production of Record

According to Clause 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, "the Auditor General shall in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts". Furthermore, according to Section 108 (2) of the Punjab Local Government Act 2013, "The Auditor-General shall audit the accounts of a local government in such form and manner as may be deemed appropriate".

Administration of MCM/defunct TMAs did not produce the following record worth millions of rupees during the period 2008-18 for Audit scrutiny, despite repeated requests.

- i. Certificate regarding total number of LSDs/Housing Schemes processed during 2008-2018 in the jurisdictions of Municipal Corporation Multan.
- ii. Building Control Registers/ Building Applications Registers of defunct TMAs/ District MCM pertaining to the period 2008-2018.
- iii. Notifications file and diary and dispatch register of planning branches of Municipal Corporation Multan and defunct TMAs for the period 2008-18.
- iv. Valuation tables of rural and urban areas for the period 2008-18.
- v. Copy of approved master plan of District Multan applicable during 2008-18.
- vi. Stationery stock register of receipt books from which receipt books issued to clerks of planning branches during the period 2008-18.
- vii. Receipt books used in planning branches of defunct TMAs/ MCM during 2008-18.
- viii. Notices books issued to Building Inspectors duly printed by Govt. printing press for law enforcement during the period 2008-18.
- ix. Staff list along with assigned duties of Building Inspectors, superintendents and branch clerks of planning branches of defunct TMAs/MCM during the period 2008-18.

Due to weak financial and planning control over land subdivisions, the record was not provided to Audit for scrutiny.

Non-production of record of land sub divisions created doubt regarding legitimacy of housing colonies and recovery of Government dues.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends fixing responsibility on the person(s) at fault and taking action against the concerned for non-production of record.

[Para No. 34]

4.2.11 Unauthorized sanction of land Subdivisions having less open spaces – Rs 15.129 million

According to Notification No. SOR(LG)38-2/2004 dated 15.08.2012 of Govt. of the Punjab LG&CD Department Governor of the Punjab has directed to made amendments in Punjab Private Housing Schemes and Land Sub Division Rules, 2010 in Rule 42(f) as amended “a developer shall provide open space or park seven percent and above of the area of LSD”.

Administration of MCM/defunct TMAs processed the maps of the given below LSD without ensuring mandatory open space of 7% of the total area valuing Rs 15.129 million. These open space areas were sold out by the developers due to the inefficiency of the management and the entire sanction of the LSD/housing scheme held irregular. The detail is given below:

(Rupees in million)

Sr. No.	Name of Scheme / LSD	Road/ location	Total Area in kanal	Requisite Open Space 7%	Open Space provided other than PB + Masjid + Roads	Less Open Space	Rate of Area	Amount of Less Open Space area / area sold out
1	Impala Homes LSD-Combined	Vehari road behind Kh. Farid Social Security Hospital Multan	47.75	3.34	1.12	2.22	6.800	15.129

Due to weak law enforcement of planning branch, the mandatory open spaces were not provided while sanctioning the LSD.

Establishment of LSD in violation of approved standards of the LSD resulted in irregular sanction.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends strict disciplinary action against person(s) at fault for irregular sanction besides regularization.

[Para No. 35]

4.2.12 Illegal establishment of housing colonies having less width of internal roads – Rs 342.160 million

According to Rule 4 (e) of Chapter II of Punjab Private Site Development Schemes (Regulation) Rules, 2005 the Development Authority or Scrutiny Committee, as the case may be, shall ensure the planning standards before sanctioning the scheme that minimum road width of internal roads should be 30 feet. Moreover, according to Rule 41(f) of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a local government shall, after verification of ownership documents, entertain an application for subdivision of land which is less than one hundred kanal the road width in a proposed sub division plan shall not be less than thirty feet

Administration of MCM/defunct TMAs processed / approved three LSDs having land valuation of Rs. 342.160 million during 2008-18 without ensuring thirty feet width of internal roads. In these LSDs, maps placed in files provided to Audit were showing minimum road width less than required standard of 30 feet. Necessary detail is given below:

(Rupees in million)

Sr. No.	Name of Scheme / LSD	Road/ location	Total Area	Date of Application	Map Approval No. & date	Width of internal roads	Rate as per Valuation table	Area as per Unit of Valuation Table	Land Valuation (Rs. in million)
1	Sultan City	Matital Road near Joyland Park	62.00	134/ 22.08.08	114 28.08.08	20 feet	100,000	1,240.00	124.000

2	Gulshan e Hayat	Mouza Jahangirabad Mattital Road Multan	57.00	172 05.09.08	216 10.10.08	20 feet	100,000	1,140.00	114.000
3	Chanab Garden	Nawabpur Road	32.55	114/ 28.07.07	31.08.07	25 across park	160,000	651.00	104.160
Total									342.160

Due to weak internal controls, the housing colonies were sanctioned having less width of internal roads in violation of planning standards.

Sanctioning of LSDs in violation of planning standards resulted in illegal establishment of housing colonies/LSDs.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends strict action against the person(s) at fault and immediate remedial measures.

[Para No. 36]

4.3 Municipal Committee Jalalpur Pirwala

The function of approval and monitoring control of LSDs under the jurisdiction of Municipal Committee Jalalpur Pirwala was entrusted to MC Jalalpur Pirwala after coming into force of PLGA, 2013 w.e.f 01.01.2017. However, all approved / under process files of LSDs of metropolitan areas of tehsil Jalalpur became the responsibility of Municipal Committee Jalalpur Pirwala. Study findings pertaining to MC Jalalpur are as under:

4.3.1 Less-recovery of conversion fee, map fee and design fee – Rs 1.366 million

According to Rule 39 of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a developer shall deposit fee for conversion of peri-urban area to scheme use at the rate of one percent of the value of the residential land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available. Moreover, according to Rule 43(a) of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a developer shall submit an application for subdivision of a plot or a land to a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority along with rupees one thousand as a scrutiny fee. Furthermore, according to Rule 37 (1) (2) of the Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a developer shall deposit a preliminary planning permission fee along with application at the rate of rupees five thousand for scheme having area up to two thousand kanal and rupees ten thousand for scheme having area above two thousand kanal A developer shall deposit a fee for:

- (a) sanction of a scheme at the rate of rupees one thousand per kanal;
- (b) approval of design and specifications for water supply, sewerage and drainage at the rate of rupees five hundred per kanal;
- (c) approval of design and specifications for road, bridge and footpath of a scheme at the rate of rupees five hundred per kanal;

(d) approval of design and specifications for electricity and street light at the rate fixed by WAPDA or other agency responsible for electricity supply.

Administration of MC/defunct TMA Jalalpur Pirwala did not recover conversion fee, sanction of map and design fee of Rs 1.366 million from the owner of / developer of Gulshan e Zainab Land Sub Divisions / housing schemes, during 2011. Against total recoverable Govt. dues of Rs. 1.425 million, MC Jalalpur only recovered Rs 0.059 million resulting in less recovery of Rs 1.366 million. Neither defunct TMA nor MC Jalalpur took any action against owner for recovery of Government dues and regularization of colony as detailed below:

(Rupees in million)

Sr. No.	Name of LSD	T. Area (K)	Land Valuation	Conversion Fee	Map Fee	Design Fee	Scrutiny Fee	Total Fee Due	Total Fee charged	Less Recovery of Fee
1	Gulshan e Zainab	54.00	131.650	1.316	0.054	0.054	0.001	1.425	0.059	1.366

Due to weak financial controls, proper recovery was not made on account of conversion fee, map and design fee.

Non-recovery of conversion fee, map and design fee resulted in loss of Rs 1.366 million.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends recovery of Rs 1.366 million, besides appropriate action against the concerned.

[Para No. 37]

4.3.2 Non-transfer of area of public amenities in the name of concerned sanctioning authority – Rs 47.906 million

According to Rule 41(g) of the Punjab Private Housing Schemes and Land Subdivision Rules 2010, a developer shall transfer through deed, the area under

roads, open spaces, parks, graveyards and solid waste management in the name of development authority / TMA.

Administration of MC/defunct TMA Jalalpur Pirwala did not get transfer the area of public amenities valuing Rs 47.906 million to concerned sanctioning authority during the period 2008-18 as detailed below:

(Rupees in million)

Sr. No.	Name of Scheme / LSD	Road/ location	Total Area in Kanal	Date of Application	Area to be transferred of Open spaces and Public Buildings, roads	Rate as per Valuation table	Area as per Unit of Valuation Table	Amount
1	Gulshan e Zainab	Lodhran Road Near Bypass Jlalpur Pirwala Mouza Jlalpur city	54.00	84 02.02.2011	19.650	121898 per Marla in 18-19	393.00	47.906

Due to weak monitoring control, LSDs were processed without transfer of area of public amenities.

Non-transfer of area of public buildings parks and roads etc, may result in sale of open spaces, and area of public buildings.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends immediate transfer of the requisite area in the name of sanctioning body, besides recording of state land in properly register.

[Para No. 38]

4.3.3 Irregular approval of land Subdivision without obtaining mortgage deed – Rs 16.383 million

According to Rule 17 of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a Town Municipal Administration, a Tehsil Municipal

Administration or a Development Authority shall, prior to issuance of sanction for scheme, require a developer to:

Submit in the name of a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority:

- (i) a mortgage deed, in accordance with form C, twenty percent for housing scheme and ten percent for farm housing scheme of saleable area as security for completion of development works; or
- (ii) a performance bond, in accordance with form D and D1, consisting of a performance agreement and a bank guarantee respectively. Amount of bank guarantee shall be equivalent to total cost of development works:

Administration of MC/defunct TMA Jalalpur Pirwala processed map of a Land Sub Division without obtaining the mortgage deed of 20% of saleable area of LSD/Housing Scheme valuing Rs 16.383 million in the name of concerned TMA/ MC. This created an opportunity for the developer to sell those plots before completion of development work at site as detailed below:

(Rupees in millions)

Sr. No.	Name of Scheme / LSD	Road/ location	T. Area Kanals	Date of Application	Area of Saleable Plots Kanals	20% of Area of Saleable Plots	Rate per Kanal	Amount
1	Gulshan e Zainab	Lodhran Road Near Bypass Jlalpur Pirwala Mouza Jlalpur city	54.00	84 02.02.2011	33.60	6.72	2.438	16.383

Due to weak monitoring controls, private housing colonies/LSDs were processed without obtaining the mortgage deeds in the name of sanctioning authority.

Non-obtaining of mortgage deed of plots valuing Rs 16.383 million may result in sale of these plots before completion of necessary development work by the developer/owner.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends immediate transfer of requisite area in the name of sanctioning body besides recording of state land in property register.

[Para No. 39]

4.3.4 Loss on account of stamp duty/CVT/TMA tax due to non-execution /registration of sale deeds – Rs 4.915 Million

According to section 17 of the Registration Act 1908, read with schedule of stamp Act 1899 and Rule 20(4) and Rule 21(A) of the Punjab Private Housing Scheme and Land Subdivision Rules 2010, the developer of private housing scheme was required to execute sale deed in favour of purchaser of a plot and the sale deed was required to be registered by payment of stamp duty, CVT and TMA tax @ 3%, 2% and 1% respectively of the price of land prescribed in evaluation table. Furthermore, the allotment /sale of plots were required to be made by execution/registration of sale deeds between developer (seller) and purchaser.

Administration of MC/defunct TMA Jlalpur Pirwala did not obtain data/information of sale deeds between developer (seller) and purchaser by payment of stamp duty, CVT and TMA tax @ 3%, 2% and 1% respectively of the price of land purchased. During Audit it was observed that an amount of Rs 4.915 million on account of stamp duty, CVT and TMA tax was not deposited into Govt. treasury by the seller/purchaser. Necessary detail is given below:

(Rupees in million)

Sr. No.	Name of Scheme / LSD	Road/ location	T. Area Kanals	Date of Application	Area of Saleable Plots Kanals	Rate per Kanal	Amount	Stamp Duty 3%	CVT 2%	MC/DC/ TMA Tax 1%	Total Amount
1	Gulshan e Zainab	Lodhran Road Near Bypass Jlalpur Pirwala Mouza Jlalpur city	54.00	84 02.02.2011	33.60	2.438	81.915	2.457	1.638	0.819	4.915

Defective maintenance of record and weak monitoring control the registration of sales deeds was not maintained.

Non-execution /registration of sales deeds for Rs 4.915 million resulted in loss of stamp duty/CVT/TMA Tax.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends early collection of details of plots on sale deeds to ensure the payment of stamp duty, CVT & TMA tax.

[Para No. 40]

4.3.5 Non-recovery of dues from illegally established land subdivisions / housing schemes – Rs 1.919 million

According to Rule 38(2)(a,b,c) & 39 of Punjab Private Housing Schemes and Land Sub Division Rules, 2010, the developer shall deposit, fee for sanction of a scheme/LSD @ Rs 1,000 per kanal, approval of design and specification for water supply, sewerage and drainage @ Rs 500 per kanal, approval of design and specification for road, bridge and footpath of a scheme @ Rs 500 per kanal followed by a scrutiny fee of Rs 1,000 and Rs 5,000 for a LSD and a scheme respectively. Moreover, according to Rule 60 (1)(c) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 fee for conversion of peri-urban area to scheme use/ land sub division use at the rate of one percent of the value of the land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available.

Administration of MC/defunct TMA Jalalpur Pirwala allowed illegal establishment of housing colonies (Land Sub Divisions/Housing Schemes) without recovery of prescribed dues on account of conversion fee, sanction fee, approval of design and specification fee and caused loss of Rs 1.919 million. Developers/owners/property dealers were running their business of sale/purchase but

no record / files of these LSDs were available with MC Jalalpur Pirwala. Pictorial evidences obtained by Audit during site inspections. However the official deputed by MO (Planning) Jalalpur Pirwala denied signing the facts observed during inspections. Necessary detail is given in **Annexure-Z**

Due to weak monitoring control and poor law enforcement illegal housing colonies were established without payment of dues.

Non-payment of dues by illegally established colonies resulted in violation of rules and loss of Rs 1.919 million to the government.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends taking immediate action against the developers/owners, regularization of land subdivisions and recovery of Government dues.

[Para No. 41]

4.3.6 Non-utilization of Notice Book by building inspectors

According to Section 134 (1)(2) of Punjab Local Government Act 2013 an Inspector authorized under section 133 may, in relation to the offences specified in Fourth Schedule issue notices in writing on behalf of the Local Government. Moreover, according to Section 134 (1)(2) of Punjab Local Government Act 2013 notwithstanding anything contained in this Chapter, where any person, in the opinion of an Inspector, is contravening any provision of the law relating to the offences specified in Fifth Schedule, the Inspector shall charge the accused by issuing a ticket in the prescribed form for payment of fine specified in Sixth Schedule, if such offence has been omitted for the first time by the accused within three months. The ticket referred to in subsection (1) shall be issued in quadruplicate by delivering three copies to the accused after obtaining his signatures or thumb impression on the fourth copy to be retained by the Inspector for record.

During Audit it was observed that Building Inspectors were using loose Form for serving notices to the violators, instead of a prescribed form which should be serially numbered as mentioned in the above referred criteria. By using loose form instead of printed form bearing serial numbers, Building Inspectors were misusing their powers as they use discretion for filing complaints or deciding the matters according to their own will. Audit repeatedly requested to provide the notice register but not produced to Audit.

Due to weak monitoring control, the Building Inspectors did not ensure proper law enforcement in the catchment area.

Improper building control facilitated the violators to establish the illegal housing colonies / LSD with the cooperation of officials.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends fixing responsibility on the violators besides action against the concerned and immediate initiation of a serially numbered prescribed form for issuance of notices in the field.

[Para No. 42]

4.3.7 Illegal approval of LSD without obtaining NOC from Environmental Protection Agency (EPA) – Rs 131.649 million

According to Rule 43 of Punjab Private Housing Schemes and Land Subdivision Rules, 2010 additional requirements for subdivision of a land of forty to less than hundred kanal in area other than an approved scheme are a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall, after verification of ownership documents, entertain an application for subdivision of land of forty to less than one hundred kanal subject to following requirements in addition to the provisions under rule 41:

- (a) a developer shall provide:

- (i) five percent of the total area for open space;
- (ii) not more than one percent of total area for corner shops and or mosque;
- (iii) No Objection Certificate from the Environmental Protection Department:

Administration of MC/defunct TMA Jalalpur Pirwala processed the map application of given below land sub division during 2008-18 without ensuring the NOC from Environmental Protection Agency prior to processing of application for sanction of map having land valuation of Rs 131.649 million. Given below LSD having area more than 40 kanal and less than 100 kanals, did not obtain NOC from EPA.

(Rupees in million)

Sr. No.	Name of housing scheme/ LSD	Location address of the scheme	Total area (kanals)	Land Valuation	Audit Remarks
1	Gulshan e Zainab	Lodhran Road Near Bypass Jalalpur Pirwala Mouza Jalalpur city	54.00	131.649	No Environmental Protection Agency certificate was obtained prior to procession of application for sanction of map

Due to weak administrative controls the planning standards were not considered while processing land sub divisions.

Approval of LSDs in violation of planning standards resulted in illegal approval of LSDs having land valuation of Rs. 131.649 million.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends strict disciplinary action against the field staff as well as map approving authorities for committing such illegal functions besides regularization from competent authority.

[Para No. 43]

4.3.8 Non-production of Record

According to Clause 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, "the Auditor General shall in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts". Furthermore, according to Section 108 (2) of the Punjab Local Government Act 2013, "The Auditor-General shall audit the accounts of a local government in such form and manner as may be deemed appropriate".

Administration of MC/defunct TMA Jalalpur Pirwala did not produce following record for the period 2008-18 for Audit scrutiny despite repeated written and verbal requests.

- i. Certificate regarding total number of LSDs/Housing Schemes processed during 2008-2018 in the jurisdictions of District Council as well as Municipal Corporation and Municipal Committees of District Multan.
- ii. Building Control Registers/ Building Applications Registers of defunct TMAs/MC Jalalpur Pirwala pertaining to the period 2008-2018.
- iii. Notifications file and diary and dispatch register of planning branches of MC Jalalpur Pirwala for the period 2008-18.
- iv. Valuation tables of urban areas of entire tehsil for the period 2008-18.
- v. Copy of approved master plan of District Multan applicable during 2008-18.
- vi. Stationery stock register of receipt books from which receipt books issued to clerks of planning branches during the period 2008-18.
- vii. Receipt books used in planning branch of MC Jalalpur Pirwala during 2008-18.
- viii. Notices books issued to Building inspectors duly printed by Govt. printing press for law enforcement during the period 2008-18.

- ix. Staff list along with assigned duties of Building Inspectors, superintendents and branch clerks of planning branches of defunct TMAs/MC Jalalpur Pirwala during the period 2008-18.

Due to weak financial and planning control over land subdivisions, the record was not provided to Audit for scrutiny.

Non-production of record of land sub divisions created doubt regarding legitimacy of housing colonies and recovery of Govt. dues.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends that responsibility be fixed and appropriate disciplinary action be taken against the concerned for non-production of record.

[Para No. 44]

4.3.9 Illegal establishment of housing colonies in agricultural areas against the 'Master Plan' – Rs 131.649 million

According to Rules 14 (a)(b)(c) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, a local government shall ensure that the following land use provisions under permitted, permissible and prohibited uses are to be followed strictly in an agricultural area:

(a) permitted use: (i) crop (ii) orchard (iii) pasture land (iv) livestock such as dairy or poultry farm (v) forest (vi) nursery or a green house (vii) tube well (viii) rural settlement or village (ix) place of worship or prayer (x) place of burial or cremation; and(xi) corner shop:

(b) permissible use: (i) agricultural machinery workshop (ii) brick kiln (iii) basic health unit (iv) animal husbandry clinic (v) country club (vi) farm house (vii) public or private recreational park and(viii) zoo or wildlife park: and

(c) prohibited use: a local government shall not allow a person to use a property in an agricultural area for a purpose which is neither permitted nor permissible. Hence, the use of agricultural land for residential use is neither permitted nor permissible.

Administration of MC/defunct TMA Jalalpur Pirwala allowed the establishment of housing colonies/land sub divisions in an agricultural land declared in approved “Master Plan of Multan 2008-2018” and in violation of land use rules. The residential use of agricultural land is prohibited but following LSD having land valuation of Rs 131.649 million was established in agricultural land.

(Rupees in million)

Sr. No.	Name of housing scheme/ LSD	Location address of the scheme	Total area of land purchased / in possession (kanals)	Land Valuation	Classification of land	Audit Remarks
1	Gulshan e Zainab	Lodhran Road Near Bypass Jalalpur Pirwala Mouza Jalalpur city	54.00	131.649	Apicultural but used for residential use	LSD was irregularly processed in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for conversion in to residential use.

Due to weak monitoring control illegal colonies were established with the consent of planning branch in agricultural land.

Weak monitoring control resulted in illegal establishment of LSDs in agricultural land.

The matter was reported to the PAO and the DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends strict disciplinary action against the person(s) at fault for non-enforcement of laws in the area of jurisdiction besides remedial measures to regularize the violations.

[Para No. 45]

4.4 Municipal Committee Shujabad

The function of approval and monitoring control of LSDs under the jurisdiction of Municipal Committee Shujabad was entrusted to MC Shujabad after coming into force of PLGA, 2013 w.e.f 01.01.2017. However, all approved / under process files of LSDs of metropolitan areas of tehsil Shujabad became the responsibility of Municipal Committee Shujabad. Study findings pertaining to MC Shujabad are as under:

4.4.1 Non-production of Record – Rs 900 million

According to Clause 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, "the Auditor General shall in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts". Furthermore, according to Section 108 (2) of the Punjab Local Government Act 2013, "The Auditor-General shall audit the accounts of a local government in such form and manner as may be deemed appropriate".

Administration of MC/defunct TMA Shujabad did not produce following record involving land valuation of Rs 900 million during the period 2008-18 for Audit scrutiny despite repeated written and verbal requests.

- i. Complete auditable record of 24 Land Sub Divisions of Tehsil Shujabad processed by defunct TMA Shujabad/MC Shujabad involving land valuation of Rs. 900 million approx was not provided during the period 2008-18. **Annexure-AA**
- ii. Certificate regarding total number of LSDs/Housing Schemes processed during 2008-2018 in the jurisdictions of Municipal Committee Shujabad.
- iii. Building Control Registers/ Building Applications Registers of defunct TMAs/ MC Shujabad pertaining to the period 2008-2018.
- iv. Notifications file and diary and dispatch register of planning branches of MC Shujabad and defunct TMAs for the period 2008-18.

- v. Valuation tables of urban areas of entire Shujabad period from 2008-18.
- vi. Copy of approved master plan of District Multan applicable during 2008-18.
- vii. Stationery stock register of receipt books from which receipt books issued to clerks of planning branches during the period 2008-18.
- viii. Receipt books used in planning branches of defunct TMAs/ MC Shujabad during 2008-18.
- ix. Notices books issued to Building Inspectors duly printed by Govt. printing press for law enforcement during the period 2008-18.
- x. Staff list along with assigned duties of Building Inspectors, superintendents and branch clerks of planning branches of defunct TMAs/ MC Shujabad during the period 2008-18.

Due to weak financial and planning control over land subdivisions the record was not provided to Audit for scrutiny.

Non-production of record of Rs 900 million of land sub divisions created doubt regarding legitimacy of housing colonies and recovery of Govt. dues.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends that responsibility be fixed and appropriate disciplinary action be taken against the concerned for non-production of record.

[Para No. 46]

4.4.2 Non-recovery of dues from illegally established land subdivisions / housing schemes – Rs 15.097 million

According to Rule 38(2)(a,b,c) & 39 of Punjab Private Housing Schemes and Land Sub Division Rules, 2010, the developer shall deposit, fee for sanction of a scheme/LSD @ Rs 1,000 per kanal, approval of design and specification for water supply, sewerage and drainage @ Rs 500 per kanal, approval of design and

specification for road, bridge and footpath of a scheme @ Rs 500 per kanal followed by a scrutiny fee of Rs 1,000 and Rs 5,000 for a LSD and a scheme respectively. Moreover, according to Rule 60 (1)(c) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 fee for conversion of peri-urban area to scheme use/ land sub division use at the rate of one percent of the value of the land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available.

Administration of MC/defunct TMA Shujabad allowed illegal establishment of housing colonies (Land Sub Divisions/Housing Schemes) without recovery of prescribed dues on account of conversion fee, sanction fee, approval of design and specification fee and caused loss of Rs 15.097 million. Developers/owners/property dealers were running their business of sale/purchase but no record / files of these LSDs were available with MC Shujabad. Pictorial evidences obtained by Audit during site inspections. However the officials of MC Shujabad denied signing the facts observed during inspections. Necessary detail is given in **Annexure-AB**

Due to weak monitoring control and poor law enforcement illegal housing colonies were established without payment of dues.

Non-payment of dues by illegally established colonies resulted in violation of rules and loss of Rs 15.097 million to the government.

The matter was reported to the PAO and DDO concerned in October, 2018, but no reply was submitted.

DAC meeting was not convened despite efforts made by Audit.

Audit recommends taking immediate action against the developers/owners, regularization of land subdivisions and recovery of Government dues.

[Para No. 47]

5. CONCLUSION & RECOMMENDATIONS

Keeping in view the audit findings, it was concluded that no effective mechanism was exercised by the Administration of DCM/MCM/MCs/defunct TMAs in Multan to regulate the LSDs, to transfer the area of public amenities, to mortgage the requisite saleable area as warranty for completion of development works, to recover the government dues, to prevent encroachment of public utility areas and to comply with the applicable rules from time to time. It was also observed that in many cases, open spaces, parks, graveyard areas were encroached on by the sponsors/developers.

Audit recommends that:

- i. Areas of public amenities should be transferred in the name of concerned sanctioning authorities. Execution of transfer deeds and mutation in the name of DCM/MCs be ensured to avoid illegal construction on public area.
- ii. Sanctioning Authorities should obtain mortgage deeds as a warranty for completion of development works. Illegal encroachments on public area i.e. public buildings, graveyard, parks and roads be removed/demolished.
- iii. Strict measures should be taken for recovery of the amounts due from the developers/sponsors. The Sanctioning Authority should also develop an effective mechanism for the recovery from the defaulters as arrears under Land Revenue Act.
- iv. Penal and disciplinary action be taken against the developers of private housing schemes / LSDs and the officers / staff who approved / implemented schemes in violation of rules and regulations
- v. Mortgaged plots be auctioned for the completion of development works, which were not completed by the developers.

- vi. Rules and Regulations should be improved with respect to penal actions against defaulters in order to regulate the LSDs for effective monitoring control as well as better service delivery to the stakeholders.
- vii. The Sanctioning Authority should follow up the cases being prosecuted in the court of law for imposing penalties / retting recoveries from the developers.

ANNEXURE

List of approved Private Housing Schemes / Land Subdivisions during the period 2008-18

Sr. No.	Name of housing scheme	Total area (kanals)	Date of submission of Map	Authority	Status
1	Mumtaz Town	39	29.06.2012	District Council	Approved
2	Mustafa Garden	95	84/ 19.11.2014	District Council	Approved
3	Palm City	38	22 27.08.13	District Council	Approved
4	Sundar City	63.25	140 23.08.08	District Council	Approved
5	Gulshan-e- Wahid	63.33	135 22.08.08	District Council	Approved
6	Dream City	99	818/ 20.06.12	District Council	Approved
7	Gulshan-e- Irfan	36	136 22.08.08	District Council	Approved
8	Afzal City	61.03	116 11.08.09	District Council	Approved
9	Eden City	61	481 13.02.09	District Council	Approved
10	Ajwa City (Gulsitan Homes)	144	244/ 22.11.11 159/ 25.08.09	District Council	Approved
11	Gulshan-e- Ali	38	483 13.02.09 477/ approved 07.03.09	District Council	Approved
12	gulistan-e- Zeenat	63.65	65 22.07.08	District Council	Approved
13	Relax City	69.75	295/12.02.11 166/22.10.10	District Council	Approved
14	Murad Garden	42.05	350 27.01.2011	District Council	Approved
15	Eden Garden	60	482 13.02.09	District Council	Approved
16	gulistan-e- Sarfraz (China Town)	123	373/ 24.12.08 244/ 22.11.11	District Council	Approved
17	Faisal Garden cancelled	63.43	428 17.01.09	District Council	Approved
18	Gulshan-e- Shahzad	38.3	133 12.08.08	District Council	Approved
19	Alflah Shaheen City	63.8	374 02.01.09	District Council	Approved
20	Professor Avenue	99	1045	District Council	Approved

Sr. No.	Name of housing scheme	Total area (kanals)	Date of submission of Map	Authority	Status
			27.06.2014		
21	Gulistan e Babar	14	668 25.04.09	District Council	Approved
22	Relax Garden	35.1	698 / 06.06.2011	District Council	Approved
23	Irham City	44.4	137 22.08.08	District Council	Approved
24	Mawa City Land Subdivision	85.8	2016	District Council	Approved
25	Prime Residencia Land Subdivision	96	2017	District Council	Approved

[Annexure-B]

List of un-approved Private Housing Schemes / Land Subdivisions during the period 2008-18

Sr. No.	Name of housing scheme	Total area of land purchased / in possession (kanals)	Date of submission of Map	Authority	Status
1	Abdullah land subdivision UC-69	24.5	397/ 16.04.2018	District Council	Under Process / illegal
2	Nayab Grace City Block A UC-71	96	04.06.2018	District Council	Under Process / illegal
3	Maryam City UC-78	92.8	01/ 19.01.2017	District Council	Under Process / illegal
4	Dewan Homes UC-71	47	142 15.11.17	District Council	Under Process / illegal
5	Gulberg Valley	88.5	503 30.05.18	District Council	Under Process / illegal
6	Qasim Town / Land Subdivision UC -79	28	365 08.03.18	District Council	Under Process / illegal
7	Nawab City UC-91	15.8	418/ 15.04.18	District Council	Under Process / illegal
8	Iqbal City UC-95 Un-signed MAP Without any plotting %age	32	13.12.17	District Council	Under Process / illegal
9	Mumtaz City Qaisar Block and Qaisar Town UC-101	96.23	221 08.06.18	District Council	Under Process / illegal
10	Gulshan Muhammad Khalid Nazir Bucha UC-127	99.45	404 17.04.18	District Council	Under Process / illegal
11	Sawara City UC-137	44	322/ 19.02.18	District Council	Under Process / illegal
12	Gulshan Mahmood UC-127	99.45	34 07.03.17	District Council	Under Process / illegal
13	Bilal Colony UC-142 area taken as per plan	27.73	13.12.2017	District Council	Under Process / illegal
14	Madina Garden UC-143	49.07		District Council	Under Process / illegal
15	Itifaq Royal City UC-144	75.05	05.04.2018	District Council	Under Process / illegal
16	Mawa City South Block UC-180	81	502 30.05.18	District Council	Under Process / illegal
17	Nayab Grace City (Block-B) UC-71	97	not provided but in 2018	District Council	Under Process / illegal
18	Nayab Garden Village UC-71	82.7	not provided but in 2018	District Council	Under Process / illegal
19	Nayab Officer Town UC-71 (After June 2018)	98	16.07.2018	District Council	Under Process / illegal
20	Haven City LSD UC-71	98.5	NIL 02.08.18	District Council	Under Process / illegal

Sr. No.	Name of housing scheme	Total area of land purchased / in possession (kanals)	Date of submission of Map	Authority	Status
21	Gulshan-e- Abbas LSD.	99	NIL	District Council	Under Process / illegal
			19.07.18		
22	Rahat Garden	99	nil	District Council	Under Process / illegal
			11.05.18		
23	Arsalan Town	16	293	District Council	Under Process / illegal
			08.03.2011		
24	Noor-e Qammar Avenue	63.85	457/	District Council	Under Process / illegal
			01.06.2015		
25	Gulshan-e- Fatima	60	218/	District Council	Under Process / illegal
			15.06.2010		
26	Gardino Park	64	91/	District Council	Under Process / illegal
			25.07.2007		
27	Gardino City	64	92/	District Council	Under Process / illegal
			25.07.2007		
28	Ahmad Town	24	229	District Council	Under Process / illegal
			11.06.15		
29	Qudarat Town	99.7	190	District Council	Under Process / illegal
			16.02.16		
30	Pir khurshid Town	16	02/ 01.07.2015	District Council	Under Process / illegal
31	Hamid Ullah Town	9.3	130/	District Council	Under Process / illegal
			28.01.2014		
32	Model Town	15.5	69/ 07.11.13	District Council	Under Process / illegal
33	Ali Town	20	80/ 03.12.13	District Council	Under Process / illegal
34	Aziz land subdivision	16	142/	District Council	Under Process / illegal
			30.03.2013		
35	Waseem City	17	204/	District Council	Under Process / illegal
			26.04.2014		
36	Gulshan-e- Tahir	58.95	31/	District Council	Under Process / illegal
			29.08.2015		
37	Sayam Garden	99.95	18	District Council	Under Process / illegal
			05.08.16		
38	Awais Villas	49	30	District Council	Under Process / illegal
			30.08.16		
39	Ameer City	81	90	District Council	Under Process / illegal
			15.12.16		
40	Askari Town	155	144	District Council	Under Process / illegal
			06.03.09		
41	Sundar City	35	Not provided	District Council	Under Process / illegal
42	Habib City	72	188/	District Council	Under Process / illegal
			08.10.2012		
43	Gulshan-e- Zeenat (phase II)	19	620/	District Council	Under Process / illegal
			26.03.2010		
44	Green Avenue	63	155/	District Council	Under Process / illegal
			22.08.2009		
45	Gulshan-e- Babar	40	481	District Council	Under Process / illegal
			13.02.09		
46	Gulshan-e-Sarfraz	123	373/ 24.12.08	District Council	Under Process /

Sr. No.	Name of housing scheme	Total area of land purchased / in possession (kanals)	Date of submission of Map	Authority	Status
	(China Town)		244/ 22.11.11		illegal
47	Al-Hamd Villaz	51.15	785 05.06.12	District Council	Under Process / illegal
48	Nayab town	98	11/ 16.07.18	District Council	Under Process / illegal
49	Glaxy Garden	31	81 10.09.18	District Council	Under Process / illegal
50	Bahuddin Zakaria LSD (Educational Encloure)	60	47/ 01.08.18	District Council	Under Process / illegal
51	Mumtaz City Qaisar Block and Qaisar Town UC-101	96.23	221/ 08.06.18	District Council	Under Process / illegal
52	Chanab Garden	32.55	114 28.07.07	Municipal Corporation Multan	Under Process / illegal
53	Sultan City LSD	62	134/ 22.08.08	Municipal Corporation Multan	Under Process / illegal
54	Gulshan-e- Hayat LSD	57	172/ 05.09.08	Municipal Corporation Multan	Under Process / illegal
55	Impala Homes LSD- Combined	47.75	328/ 20.02.10 248/ 29.01.11	Municipal Corporation Multan	Under Process / illegal
56	Gulshan e Zainab	54	84 02.02.2011	Municipal Committee Jalalpur Pirwala	Under Process / illegal

[Annexure-C]

[Para: 4.1.1]

Non-recovery of Conversion Fee, Map Fee and design fee – Rs 44.600 million

Sr. No	Name of housing scheme/ LSD	Total area (kanals)	Land Valuation	Conversion Fee	Map Fee [before 2010 200 per Marla] [after 2010 Rs 1000 per kanal]	from 2010 Design Fee @ 500 per Kanal per Design	Scrutiny Fee	Total Fee Due	Total Fee charged	Less Recovery of Fee	Remarks
1	Gardino Park	64.00	17,752,000	16,000	256,000	-	20	272,020	160,020	112,000	map fee less recovered. Before 2010 Rules the sanction fee is 200 per marla and conversion was Rs 2000 per Acre before land use rules 2008/2009
2	Gardino City	64.00	17,752,000	16,000	256,000	-	20	272,020	184,620	87,400	map fee less recovered. Before 2010 Rules the sanction fee is 200 per marla and conversion was Rs 2000 per Acre before land use rules 2008/2009
3	Sundar City	63.25	47,437,500	474,375	253,000	-	20	727,395	183,820	543,575	conversion fee not charged as per land use rules of 2008 matter needs recovery
4	Sundar City	35.00	26,250,000	262,500	140,000	-	20	402,520		402,520	conversion fee not charged as per land use rules of 2008 matter needs recovery
5	Gulshan-e-Wahid	63.33	63,330,000	633,300	253,320	-	20	886,640	203,220	683,420	conversion fee not charged as per land use rules of 2008 matter needs recovery
6	Gulshan-e-Irfan	36.00	36,000,000	360,000	144,000	-	20	504,020	108,820	395,200	conversion fee not charged as per land use

Sr. No	Name of housing scheme/ LSD	Total area (kanals)	Land Valuation	Conversion Fee	Map Fee [before 2010 200 per Marla] [after 2010 Rs 1000 per kanal]	from 2010 Design Fee @ 500 per Kanal per Design	Scrutiny Fee	Total Fee Due	Total Fee charged	Less Recovery of Fee	Remarks
											rules of 2008 matter needs recovery
7	gulistan-e-Zeenat	63.65	15,514,688	155,147	254,600	-	20	409,767	168,220	241,547	conversion fee was not charged as per land use rules needs recovery
8	Gulshan-e-Shahzad	38.30	38,300,000	383,000	153,200	-	20	536,220	118,420	417,800	conversion fee was not charged as per land use rules needs recovery
9	Irham City	44.40	44,400,000	444,000	177,600	-	20	621,620	136,620	485,000	conversion fee not charged as per land use rules of 2008 matter needs recovery
10	Askari Town	155.00	92,031,250	920,313	620,000	-	20	1,540,333	446,740	1,093,593	
11	Afzal City	61.03	122,060,000	1,220,600	244,120	-	20	1,464,740	184,820	1,279,920	conversion fee not charged as per land use rules of 2008 matter needs recovery
12	Green Avenue	63.00	47,250,000	472,500	252,000	-	20	724,520	186,820	537,700	
13	Eden City	61.00	87,840,000	878,400	244,000	-	20	1,122,420	176,820	945,600	conversion fee was not charged as per land use rules needs recovery
14	Gulshan-e-Babar	40.00	13,715,000	137,150	160,000	-	20	297,170	41,520	255,650	Actually land was more than 16 Kanal and less fee were charged needs recovery
15	Gulshan-e-Ali	38.00	31,920,000	319,200	152,000	-	20	471,220	114,020	357,200	conversion fee was not charged as per land use rules needs recovery
16	Eden Garden	60.00	86,400,000	864,000	240,000	-	20	1,104,020	174,020	930,000	conversion fee was not charged as per land use rules needs recovery

Sr. No	Name of housing scheme/ LSD	Total area (kanals)	Land Valuation	Conversion Fee	Map Fee [before 2010 200 per Marla] [after 2010 Rs 1000 per kanal]	from 2010 Design Fee @ 500 per Kanal per Design	Scrutiny Fee	Total Fee Due	Total Fee charged	Less Recovery of Fee	Remarks
17	Faisal Garden cancelled	63.43	40,595,200	405,952	253,720	-	20	659,692	185,220	474,472	conversion fee was not charged as per land use rules needs recovery
18	Alfah Shaheen City	63.80	40,832,000	408,320	255,200	-	20	663,540	185,220	478,320	conversion fee was not charged as per land use rules needs recovery
19	Gulistan e Babar	14.00	18,200,000	182,000	56,000	-	20	238,020	41,520	196,500	less charged conversion despite rules of land use promulgated
20	Gulshan-e-Fatima	60.00	222,000,000	2,220,000	60,000	60,000	1,000	2,341,000	239,000	2,102,000	conversion fee was not recovered as per land use rules, 2009 and design fee also not recovered as per private housing schemes rules 2010
21	Gulshan-e-Zeenat (phase II)	19.00	6,514,625	65,146	19,000	19,000	1,000	104,146	59,020	45,126	conversion fee was not recovered as per land use rules, 2009 and design fee also not recovered as per private housing schemes rules 2010
22	Relax City	69.75	69,750,000	697,500	69,750	69,750	1,000	838,000	922,520	(84,520)	map fee was excess charged @ Rs 4000 per Kanal instead of Rs. 1000 per Kanal however design fee was not charged
23	Arsalan Town	16.00	21,280,000	212,800	16,000	16,000	1,000	245,800	59,020	186,780	conversion fee less charged despite promulgation of new rules 2010. Rates of

Sr. No.	Name of housing scheme/ LSD	Total area (kanals)	Land Valuation	Conversion Fee	Map Fee [before 2010 200 per Marla] [after 2010 Rs 1000 per kanal]	from 2010 Design Fee @ 500 per Kanal per Design	Scrutiny Fee	Total Fee Due	Total Fee charged	Less Recovery of Fee	Remarks
											2010 not provided
24	Ajwa City (Gulsitan Homes)	144.00	35,100,000	351,000	144,000	144,000	1,000	640,000	402,820	237,180	conversion fee less recovered it should be calculated as 1% of value of land after 2009 land use rules hence correct calculation may be made by deptt as per valuation table of respective year
25	Murad Garden	42.05	40,620,300	406,203	42,050	42,050	1,000	491,303	530,603	(39,300)	map fee was excess charged @ Rs 4000 per Kanal instead of Rs. 1000 per Kanal however design fee was not charged
26	gulistan-e-Sarfranz (China Town)	123.00	109,470,000	1,094,700	123,000	123,000	1,000	1,341,700	159,620	1,182,080	conversion fee was charged under repealed rules of 2002 instead of land use rules of 2008 & 2009 and no design fee and sanction fee was charged as per Rules of 2010
27	Relax Garden	35.10	24,499,800	244,998	35,100	35,100	1,000	316,198	355,998	(39,800)	map fee was excess charged @ Rs 4000 per Kanal instead of Rs. 1000 per Kanal however design fee was not charged

Sr. No	Name of housing scheme/ LSD	Total area (kanals)	Land Valuation	Conversion Fee	Map Fee [before 2010 200 per Marla] [after 2010 Rs 1000 per kanal]	from 2010 Design Fee @ 500 per Kanal per Design	Scrutiny Fee	Total Fee Due	Total Fee charged	Less Recovery of Fee	Remarks
											conversion fee was properly charged
28	Habib City	72.00	54,000,000	540,000	72,000	72,000	1,000	685,000	208,220	476,780	conversion fee was charged under repealed rules of 2002 instead of land use rules of 2008 & 2009 and no design fee and sanction fee was charged as per Rules of 2010
29	Dream City	99.00	27,225,000	272,250	99,000	99,000	1,000	471,250	552,670	(81,420)	map fee was excess charged @ Rs 4000 per Kanal instead of Rs. 1000 per Kanal however design fee was not charged
30	Al-Hamd Villaz	51.15	38,362,500	383,625	51,150	51,150	1,000	486,925	150,460	336,465	conversion fee was charged under repealed rules of 2002 instead of land use rules of 2008 & 2009 and no design fee and sanction fee was charged as per Rules of 2010
31	Aziz land subdivision	16.00	4,264,000	42,640	16,000	16,000	1,000	75,640	-	75,640	conversion fee was charged under repealed rules of 2002 instead of land use rules of 2008 & 2009 and no design fee

Sr. No	Name of housing scheme/ LSD	Total area (kanals)	Land Valuation	Conversion Fee	Map Fee [before 2010 200 per Marla] [after 2010 Rs 1000 per kanal]	from 2010 Design Fee @ 500 per Kanal per Design	Scrutiny Fee	Total Fee Due	Total Fee charged	Less Recovery of Fee	Remarks
											and sanction fee was charged as per Rules of 2010
32	Palm City	38.00	27,268,800	272,688	38,000	38,000	1,000	349,688	392,908	(43,220)	conversion fee was charged properly but no design fee and sanction fee was charged as per Rules of 2010
33	Model Town	15.50	46,500,000	465,000	15,500	15,500	1,000	497,000	48,287	448,713	conversion fee less charged despite promulgation of new rules 2010. Rates of 2013 not provided
34	Ali Town	20.00	3,527,500	35,275	20,000	20,000	1,000	76,275	66,300	9,975	no conversion fee charged excess map fee charged by MPS Town
35	Mustafa Garden	95.00	20,484,375	204,844	95,000	95,000	1,000	395,844	265,420	130,424	
36	Hamid Ullah Town	9.30	2,512,560	25,126	9,300	9,300	1,000	44,726	46,620	(1,894)	no conversion fee charged excess map fee charged by MPS Town
37	Waseem City	17.00	2,998,375	29,984	17,000	17,000	1,000	64,984	54,902	10,082	
38	Noor-e Qammar Avenue	63.85	19,953,125	199,531	63,850	63,850	1,000	328,231	6,000	322,231	conversion fee, map fee and design fee not recovered
39	Ahmad Town	24.00	142,560,000	1,425,600	24,000	24,000	1,000	1,474,600	63,820	1,410,780	conversion fee less charged despite promulgation of new rules 2010. Rates of 2010 not provided
40	Pir khurshid Town	16.00	10,474,200	104,742	16,000	16,000	1,000	137,742	64,020	73,722	no conversion fee charged excess map

Sr. No.	Name of housing scheme/ LSD	Total area (kanals)	Land Valuation	Conversion Fee	Map Fee [before 2010 200 per Marla] [after 2010 Rs 1000 per kanal]	from 2010 Design Fee @ 500 per Kanal per Design	Scrutiny Fee	Total Fee Due	Total Fee charged	Less Recovery of Fee	Remarks
											fee charged by MPS Town
41	Gulshan-e-Tahir	58.95	76,635,000	766,350	58,950	58,950	1,000	885,250	127,820	757,430	conversion fee, map fee and design fee not recovered
42	Professor Avenue	99.00	99,000,000	990,000	99,000	99,000	1,000	1,189,000	1,311,840	(122,840)	map fee was excess charged @ Rs 4000 per Kanal instead of Rs. 1000 per Kanal
43	Mawa City Land Subdivision	85.80	7,239,375	72,394	85,800	85,800	1,000	244,994	355,380	(110,386)	the conversion rate from industrial to residential is 5% of value of land as patwari reported all land is industrial land.
44	Qudarat Town	99.70	62,322,470	623,225	99,700	99,700	1,000	823,625	876,925.00	(53,300)	conversion was double charged by CDG as well as by TMA Shershah
45	Sayam Garden	99.95	44,977,500	449,775	99,950	99,950	1,000	650,675	234,414	416,261	
46	Awais Villas	49.00	29,400,000	294,000	49,000	49,000	1,000	393,000	136,620	256,380	
47	Ameer City	81.00	81,000,000	810,000	81,000	81,000	1,000	973,000	200,620	772,380	
48	Prime Residencia Land Subdivision	96.00	10,584,000	105,840	96,000	96,000	1,000	298,840	303,840	(5,000)	Design fee of only two design was charged instead of 4 designs
49	Nayab Garden UC-71	98.00	114,397,500	1,143,975	98,000	98,000	1,000	1,340,975		1,340,975	
50	Maryam City UC-78	92.80	62,152,800	621,528	92,800	92,800	1,000	808,128	200,000	608,128	less fee charged needs recovery
51	Dewan Homes UC-71 (After June 2018)	47.00	114,397,500	1,143,975	47,000	47,000	1,000	1,238,975	355,225	883,750	less fee charged needs recovery
52	Iqbal City UC-95 Un-signed MAP	32.00	7,752,000	77,520	32,000	32,000	1,000	142,520	6,000	136,520	conversion fee, map fee and design fee not

Sr. No	Name of housing scheme/ LSD	Total area (kanals)	Land Valuation	Conversion Fee	Map Fee [before 2010 200 per Marla] [after 2010 Rs 1000 per kanal]	from 2010 Design Fee @ 500 per Kanal per Design	Scrutiny Fee	Total Fee Due	Total Fee charged	Less Recovery of Fee	Remarks
	Without any plotting %age										recovered. Allowed sale purchase after receipt of scrutiny fee
53	Gulshan Mahmood UC-127	99.45	27,712,944	277,129	99,450	99,450	1,000	477,029	457,386	19,643	conversion fee less recovered and map fee calculation was doubtful
54	Bilal Colony UC-142 area taken as per plan	27.73	5,092,396	50,924	27,730	27,730	1,000	107,384	36,682	70,702	doubtfully calculated conversion no fee charged for designs / scrutiny vide receipt No. 759-38 dt. 25.09.17 BOP branch A/C No. 6340-1
55	Madina Garden UC-143	49.07	78,512,000	785,120	49,070	49,070	1,000	884,260		884,260	
56	Itifaq Royal City UC-144	75.05	22,400,933	224,009	75,050	75,050	1,000	375,109	456,346	(81,237)	
57	Abdullah land subdivision UC-69	24.50	15,312,500	153,125	24,500	24,500	1,000	203,125	6,000	197,125	conversion fee, map fee and design fee not recovered. Allowed sale purchase after receipt of scrutiny fee
58	Nayab Grace City Bock A UC-71	96.00	576,000,000	5,760,000	96,000	96,000	1,000	5,953,000	6,000	5,947,000	conversion fee, map fee and design fee not recovered. Allowed sale purchase after receipt of scrutiny fee
59	Gulberg Valley	88.50	77,437,500	774,375	88,500	88,500	1,000	952,375	477,021	475,354	conversion fee partially recovered
60	Qasim Town / Land Subdivision	28.00	20,286,000	202,860	28,000	28,000	1,000	259,860	6,000	253,860	conversion fee, map fee and design fee not

Sr. No.	Name of housing scheme/ LSD	Total area (kanals)	Land Valuation	Conversion Fee	Map Fee [before 2010 200 per Marla] [after 2010 Rs 1000 per kanal]	from 2010 Design Fee @ 500 per Kanal per Design	Scrutiny Fee	Total Fee Due	Total Fee charged	Less Recovery of Fee	Remarks
	UC -79										recovered. Allowed sale purchase after receipt of scrutiny fee
61	Nawab City UC-91	15.80	10,345,050	103,451	15,800	15,800	1,000	136,051	151,200	(15,150)	
62	Mumtaz City Qaisar Block and Qaisar Town UC-101	96.23	22,757,324	227,573	96,230	96,230	1,000	421,033	174,414	246,619	conversion was less assessed to benefit to the developer as two rates applies but charged lesser on by deptt.
63	Gulshan Muhammad Khalid Nazir Bucha UC-127	99.45	29,176,144	291,761	99,450	99,450	1,000	491,661	574,350	(82,689)	less recovered conversion and excess charged design fee charged 4 design instead of 2 as provided in rules of 2010
64	Sawara City UC-137	44.00	23,975,351	239,754	44,000	44,000	1,000	328,754	288,950	39,804	conversion fee, map fee and design fee not recovered
65	Mawa City South Block UC-180	81.00	252,720,000	2,527,200	81,000	81,000	1,000	2,690,200	756,770	1,933,430	conversion fee was not worked out properly no separate AKS Shajra of proposed LSD was obtained but doubtfully assessed the land Valuation and recovered the conversion fee less than actually to be recovered
66	Nayab Grace City (Block-B) UC-71	97.00	471,420,000	4,714,200	97,000	97,000	1,000	4,909,200	6,000	4,903,200	prescribed dues not recovered. On payment

Sr. No	Name of housing scheme/ LSD	Total area (kanals)	Land Valuation	Conversion Fee	Map Fee [before 2010 200 per Marla] [after 2010 Rs 1000 per kanal]	from 2010 Design Fee @ 500 per Kanal per Design	Scrutiny Fee	Total Fee Due	Total Fee charged	Less Recovery of Fee	Remarks
											of scrutiny fee sale purchase was allowed
67	Nayab Garden Village UC-71	82.70	165,400,000	1,654,000	82,700	82,700	1,000	1,820,400	6,000	1,814,400	prescribed dues not recovered.
68	Nayab Officer Town UC-71 (After June 2018)	98.00	196,000,000	1,960,000	98,000	98,000	1,000	2,157,000	6,000	2,151,000	prescribed dues not recovered. On payment of scrutiny fee sale purchase was allowed
69	Haven City LSD UC-71	98.50	59,223,125	592,231	98,500	98,500	1,000	790,231	6,000	784,231	prescribed dues not recovered. On payment of scrutiny fee sale purchase was allowed
70	Gulshan-e-Abbas LSD.	99.00	27,460,125	274,601	99,000	99,000	1,000	473,601	6,000	467,601	prescribed dues not recovered. On payment of scrutiny fee sale purchase was allowed
71	Rahat Garden	99.00	27,583,875	275,839	99,000	99,000	1,000	474,839	6,000	468,839	conversion fee, map fee and design fee not recovered
72	Nayab town	98.00	69,825,000	698,250	98,000	98,000	1,000	895,250	6,000	889,250	no conversion fee charged yet but sale purchase of plots is going on at site
73	Glaxy Garden	31.00	96,100,000	961,000	31,000	31,000	1,000	1,024,000	1,000	1,023,000	At site business of slae purchase is running under the shelter of BI / concnered authorities
74	Bahuddin Zakaria LSD (Education 1 Encloure)	60.00	31,185,000	311,850	60,000	60,000	1,000	432,850	6,000	426,850	At site business of slae purchase is running under the shelter of BI / concnered

Sr. No.	Name of housing scheme/ LSD	Total area (kanals)	Land Valuation	Conversion Fee	Map Fee [before 2010 200 per Marla] [after 2010 Rs 1000 per kanal]	from 2010 Design Fee @ 500 per Kanal per Design	Scrutiny Fee	Total Fee Due	Total Fee charged	Less Recovery of Fee	Remarks
											authorities
75	Mumtaz City Qaisar Block and Qaisar Town UC-101	96.23	22,757,323	227,573	96,230	96,230	1,000	421,033	168,414	252,619	Excess charged conversion fee
76	Mumtaz Town	39.00	14,854,125	148,541	39,000	39,000	1,000	227,541	-	227,541	
			4,870,339,658	48,380,357	8,072,870	3,708,110	57,380	60,218,717	15,365,925	44,852,792	

[Annexure-D]

[Para: 4.1.2]

Non-transfer / Non-mutation of area of public amenities in the name of sanctioning authority – Rs 1,752.418 million

(Amount in Rupees)

Sr. No.	Name of Sceme / LSD	Road/ location	Total Area in Kanal	Date of Application	Area to be transferred of Open spaces and Public Buildings, roads	Rate as per Valuation table	Area as per Unit of Valuation Table	Amount
1	Abdullah land subdivision UC-69	Link Multan Public School Road	24.5 Kanal	397/16.04.2018	6.01	5000000 per Acre	0.75	3,756,250
2	Nayab Grace City Bock A UC-71	Budhla Road	96 Kanal	04.06.2018	39.29	300000 per Marla	785.80	235,740,000
3	Maryam City UC-78	Link Vehari Road, 17 Kassi Canal	92 Kanal	01/19.01.2017	41.00	5358000 per acre	5.13	27,459,750
4	Gulberg Valley	Alamdi Sura, Shujabad Canal road	88 Kanal	30.4.2018	29.62	Rs. 7000000 per Acre	3.70	25,917,500
5	Nawab City UC-91	Basti Nou Nawab Pur Road Multan	15 Kanal, 16 Marlas	418/15.04.2018	4.08	Rs. 5238000 per Acre	0.51	2,671,380
6	Gulshan Muhammad Khalid Nazir Bucha UC-127	Wapda Grid Station Road Kirpal Pur, Multan	99.45 Kanal	404/17.04.2018	41.04	2,347,000	5.13	12,040,110
7	Sawara City UC-137	Qadir Pur Ranwan Road, Multan	44 Kanal	332/19.02.2018	17.12	2,742,340	2.14	5,868,608
8	Bilal Colony UC-142	Sikindarabad, Multan Shujabadroad	27.73	13.12.2017	10.23	1,469,137	1.28	1,877,741
9	Itifaq Royal City UC-144	Shujabad Road, Multan	76.15 Kanal	05.04.2018	30.28	2,387,841	3.79	9,037,978
10	Nayab Grace City (Block-B) UC-71	Stadium Road Multan Mouza Bhaini Muraba No. 13,14,15	97 Kanal	02.08.2018	44.92	243,000	898.40	218,311,200
11	Nayab Garden Village UC-71	Budhla Road	82.7 Kanal	16.07.2018	30.30	100,000	606.00	60,600,000
12	Nayab Town	Mouza Bhaini Bhudla road Muraba No. 12,13	98	11/16.07.18	36.80	5,700,000	4.60	26,220,000
13	Nayab Officer Town UC-71 (After June 2018)	Budhla Road Multan Mouza Bhaini Muraba No. 12,16,17	98	16.07.2018	40.48	Rs. 100000 per Malla in Sq. No. 12,16,17	809.60	80,960,000
14	Haven City LSD UC-71	Budhla Sant Road, Multan Sq. No. 70,71,74,75	98.5	02.08.18	37.77	Rs. 4810000 per Acre in 17-18	4.72	22,709,213
15	Rahat Garden	Mouza Qadar pur Ran Khanewal Road, Multan	99 Kanal	11.05.2018	39.60	2,229,000	4.95	11,033,550

Sr. No.	Name of Sceme / LSD	Road/ location	Total Area in Kanal	Date of Application	Area to be transferred of Open spaces and Public Buildings, roads	Rate as per Valuation table	Area as per Unit of Valuation Table	Amount
16	Arslan Town	Mouza Ghariala, Adda Makhdoom Rashid, Vehari Road (UC-124)	16 k	293 08.03.2011	3.30	66500 per marla in 2017-18 as relevant rates not provided to audit	66.00	4,389,000
17	Noor-e Qammar Avenue	Lalepur Daundiwalli pull Budhla Sanat road (UC-130)	63.85 k	457/ 01.06.2015	24.00	2,500,000	3.00	7,500,000
18	Gulshan-e- Fatima	Larr Eidgah chowk Bahawalpur road (UC -111)	60 k	218/ 15.06.2010	551.00	185000 per marla	551.00	101,935,000
19	Pir khurshid Town	Makhdoom Rashid , vehari road UC-134)	16 k	02/01.07.2015	0.78	5,237,100	0.10	512,908
20	Aziz land subdivision	Chak 12F, Link Dunyapur road Basti Malook (UC-106)	16 k	142/ 30.03.2013	5.26	2,132,000	0.66	1,401,790
21	Hamid Ullah Town	Chak 12F Basti Malook, Bahawalpur road UC-106)	9.3 kanal	130/ 28.01.2014	0.39	2,166,000	0.05	105,593
22	Model Town	Basti Malook Dunyapur road UC-106)	15k 09 M	69 /07.11.2013	75.76	150,000	75.76	11,364,000
23	Ali Town	Mouza Bazdar Pull Sahu , Vehari road (UC-118)	20 k	80/ 03.12.13	3.43	1,411,000	0.43	604,966
24	Waseem City	Mouza Bazdar wala, Vehari road (UC-118)	17 k	204/ 26.04.2014	3.15	1,411,000	0.39	555,581
25	Gulshan-e- Tahir	Mouza Taragar Bahawalpur road (UC-105)	58.95 k	31/ 29.08.2015	22.83	65,000	457	29,679,000
26	Sayam Garden	Dera Muhammadi, Sher shah Muzaffar Garh road (UC-72)	99.5 k	18/ 05.08.2016	38.15	3,600,000	4.77	17,167,500
27	Awais Villas	Mouza Dera Muhammadi, Sher Shah bypass road (UC-72)	49 k	30/ 30.08.2016	19.00	4,800,000	2.38	11,400,000
28	Ameer City	Kot Rab Nawaz, Link Vehari road (UC-120)	81 k	90/ 15.12.2016	29.43	50,000	588.60	29,430,000
29	Askari Town	Pir Mahmood, Habiba Sial Vehari Road (UC-71)	155 k	144/ 06.03.2009	50.33	4,750,000	6.29	29,883,438
30	Green Avenue	Mouza Basti Noudand, Matital road UC-89	63 k	155/ 22.08.2009	355.40	6,000,000	2.22	13,320,000

Sr. No.	Name of Sceme / LSD	Road/ location	Total Area in Kanal	Date of Application	Area to be transferred of Open spaces and Public Buildings, roads	Rate as per Valuation table	Area as per Unit of Valuation Table	Amount
31	Gulshan-e- Babar at site areas is 5 acre instead of 14 Kanal	Mouza Qadar pur Ran, Qadar Ran bypass (UC 138)	40K	668/ 25.04.02009	16.00	2743000	2	5,486,000
32	Al-Hamd Villaz	Moza madina Mattital Road	51.15 k	785/ 05.06.2012	16.91	6,000,000	2.11	12,682,500
33	Glaxy Garden	Mouza Muzafarabad Shershah Road sujabad Canal road	31	81 10.09.18	3.29	155,000	65.80	10,199,000
34	Bahuddin Zakaria LSD (Educational Encloure)	Mouza Saleh mahey	60	47/ 01.08.18	25.29	4,158,000	3.16	13,144,478
35	Dream City	Mouza Matital, Khanewal road (UC-87)	99	818/ 20.06.12	34.21	13750 per marla in 2012-13	684.20	9,407,750
36	Gulistan e Babar	Mouza QPR West on link road of Hussian Mill from Bypass QPR	14	668/25.04.09	3.50	65000 per Marla	70.00	4,550,000
37	Gulshan-e- Abbas LSD.	Link Khanewal, Kirpal Pour Minor Road	99	NIL 19.07.18	44.65	Muraba No.100 ,103 Kila Rs.2,219,000 per acre	5.58	12,384,794
38	Iqbal City UC-95 Un-signed MAP Without any plotting %age	Bhinda Sindila road Sq. No. 90,91	32	13.12.17	5.22	1938000 per acre	0.65	1,264,545
39	Gulshan Mahmood UC-127	Sadiqabad Grid Station Road, Multan	99.45	34 07.03.17	47.85	2,347,000	5.98	14,036,527
40	Mawa City South Block UC-180	Jalalpur Road	81.00	502 30.05.18	34.12	156000 per Marla	682.40	106,454,400
Total DCM								1,193,062,048

* Calculations are made as per rates in valuation table of 2017-18 where relevant valuation table not provided by the management.

[Annexure-E]

[Para: 4.1.2]

Non-transfer / Non-mutation of area of public amenities in the name of sanctioning authority – Rs 1,752.418 million

(Amount in Rupees)

Sr. No.	Name of Sceme / LSD	Road/ location	Total Area in Kanal	Date of Application	Map Approval No. & date	Area to be transferred of Open spaces and Public Buildings, roads	Rate as per Valuation table*	Area as per Unit of Valuation Table	Amount	Status
1	Mumtaz City Qaisar Block and Qaisar Town UC-101	Larr Shujabad Road, Multan	28.23 K	221/08.01.2018	Not Approved	29.84	3,266,500	3.73	12,184,045	Transfer deed not registered in revenue record, mutaion register, fard malkiat and property register
2	Gardino Park	Kirpal pur, khanewal road (UC-127)		91/25.07.2007	18.08.2007	26.50	2,219,000	3.31	7,350,438	Transferred in mutation but not recorded in properly register
3	Gardino City	Kirpal pur, khanewal road (UC-127)	64 k	92/25.07.2007	18.08.2007	25.75	2,219,000	3.22	7,142,406	Transferred in mutation but not recorded in properly register
4	Ahmad Town	Mouza Pir Tanu Bahawalpur road Adda Muhammad pur (UC-107)	24 k	229/11.06.2015	Not approved	7.92	400,000	7.92	3,168,000	Transferred in mutation but not recorded in properly register
5	Gulshan-e-Zeenat (phase II)	Mouza Qadarpur Ran (gharbi), Qadarpur Ran Bypass (UC-138)	19 k	620/26.03.2010	Not approved	6.00	2,743,000	0.75	2,057,250	Transfer deed not registered in revenue record, mutaion register, fard malkiat and property register
6	Relax City	Mouza Madina Matital road UC-89	69.75 k	166/22.10.2010	12.10.2015	21.80	698,000	21.80	2,057,250	Transferred in mutation but not recorded in properly register
7	Murad Garden	Mouza Madina. Matital road UC No.89	42 K-1M	350/27.01.2011	28.10.2016	13.78	774,000	13.78	2,057,250	Transferred in mutation but not recorded in properly register
8	gulistan-e-Sarfraz (China)	Kirpal pur , khanewal road Uc-127	60+63 k	373/24.12.2008	24.03.2009 & NIL	23.00	890,000	23.00	20,470,000	Transferred in mutation but not recorded in properly

Sr. No.	Name of Sceme / LSD	Road/ location	Total Area in Kanal	Date of Application	Map Approval No. & date	Area to be transferred of Open spaces and Public Buildings, roads	Rate as per Valuation table*	Area as per Unit of Valuation Table	Amount	Status
	Town)			244 22.11.11						register
9	Faisal Town	Mouza Madina, Matital road UC-	63.43 k	428/ 17.01.2009	12.02.2009	21.00	6,000,000	2.63	15,750,000	Transferred in mutation but not recorded in properly register
10	Gulshan-e-Shahzad	Mouza Jahangirabad, Matital road UC - 70	38 k 06 M	133/ 22.08.2008	25.08.2008	11.25	4,700,000	1.41	6,609,375	Transferred in mutation but not recorded in properly register
11	Alflah Shaheen City	Mouza Bouapur, Joyland road UC 70	63.8 k	374/ 02.01.2009	29.01.2009	17.20	6,000,000	2.15	12,900,000	Transferred in mutation but not recorded in properly register
12	Qasim Town / Land Subdivision UC -79	Link Qasim Bela Road, Multan Sq. No. 8 Killa No. 7,12,17,18	28	365 08.03.18	Not approved	8.57	5796000 per Acre	1.07	6,201,720	Transfer deed not registered in revenue record, mutation register, fard malkiat and property register
13	Mustafa Garden	Mouza Qasba Sani, Larr-Shujabad Road (UC-102)	95	84/ 19.11.2014	26.11.2014	31.90	Muraba no.295 kila no.3,8,913,14,15,18,,19 etc Rs.1,725,000 per acre	4.23	7,288,125	Transfer deed not registered in revenue record, mutation register, fard malkiat and property register
14	Palm City	Makhdoom Rashid , Vehari Road (UC-124)	38.00	22 27.08.13	52 11.10.14	10.50	Rs.35880 per Marla in 14-15	209	7,498,920	Transfer deed not registered in revenue record, mutation register, fard malkiat and property register
15	Gulshan-e-Wahid	Mouza Jahangirabad, Matital road (UC-70)	63.33	135 22.08.08	115 28.08.08	17.05	1,000,000	17.05	17,050,000	Transferred in mutation but not recorded in properly register
16	Eden Garden	Mouza Qadarpur Ran gharbi , Khanewal road (UC-38)	60.00	482 13.02.09	482 13.02.09	20.50	1440000	20.50	29,520,000	Transferred in mutation but not recorded in properly register
17	Eden City	Qadarpur Ran gharbi, Qadarpur Ran bypass UC-138	61.00	481 13.02.09	481 13.02.09	20.80	1440000	20.80	29,952,000	Transferred in mutation but not recorded in properly register
18	Irham City	Mouza Jahangirabad	44.40	137 22.08.08	25.08.2008	11.22	1,000,000	11.22	11,220,000	Transferred in mutation but not recorded in properly register

Sr. No.	Name of Sceme / LSD	Road/ location	Total Area in Kanal	Date of Application	Map Approval No. & date	Area to be transferred of Open spaces and Public Buildings, roads	Rate as per Valuation table*	Area as per Unit of Valuation Table	Amount	Status
19	Gulshan-e-Irfan	Mouza Jahangirabad, Khanewal road (UC-70)	36.00	136 22.08.08	25.08.2008	11.65	1,000,000	11.65	11,650,000	Transferred in mutation but not recorded in properly register
20	gulistan-e-Zeenat	Qadirpur Ran Gharbi Qadirpur bypass UC-138	63.65	65 22.07.08	29.01.2009	24.10	1,950,000	3.01	5,874,375	Transferred in mutation but not recorded in properly register
21	Afzal City	Mouza Alamdi Sura, Sur Miani road (UC-81)	61.03	116 11.08.09	28.09.2009	19.10	2,000,000	19.10	38,200,000	Transferred in mutation but not recorded in properly register
22	Qudarat Town	Mouza Larr, Bahawapur road (UC-111)	99.70	190 16.02.16	23.04.2016	40.50	625,100.00	40.50	25,316,550	Transferred in mutation but not recorded in properly register
23	Sundar City	Mouza Madina Khanewal Road (UC-89)	63.25	140/ 23.08.2008	25.08.2008	15.80	6,000,000	1.98	11,850,000	Transferred in mutation but not recorded in properly register
24	Relax Garden	Mouza Madina Mattital Road	35.10	698 / 06.06.2011	12.10.2015	11.20	698,000	11.20	7,817,600	Transferred in mutation but not recorded in properly register
25	Ajwa City (Gulsitan Homes)	Mouza Matital, Qadar Pur Ran bypass UC-87	144.00	244/ 22.11.11 159/ 25.08.09	Not approved	52.30	243,750	52.30	12,748,125	Transferred in mutation but not recorded in properly register
26	Gulshan-e-Ali	Mouza Bakshish Garh, Matital Road (UC-87)	38.00	483/ 13.02.2009	23.02.2009	12.00	840,000	12.00	10,080,000	Transferred in mutation but not recorded in properly register
27	Professor Avenue	Moza madina Mattital Road	98.00	1045- 1046/ 27.06.2014	12.10.2014	24.52	1,000,000	24.52	24,520,000	Transferred in mutation but not recorded in properly register
28	Madina Garden LSD	Mouza Tudarpur	49.35	08.11.2017	Not approved	22.15	2,086,352	2.77	5,776,587	Transferred in mutation but not recorded in properly register
29	Mawa City Land Subdivision	Mouza Alipur Jalalpur Pirwala-Shujabad Road	85.80	10/ 15.02.2017	22.05.2018	31.60	3,120,000	31.60	98,592,000	Transferred in mutation but not recorded in properly register
30	Mawa City	Jalalpur Road	81.00	502/ 15.02.2017	Not approved	34.12	3,120,000	34.12	106,454,400	Transferred in mutation but not recorded in properly register

Sr. No.	Name of Sceme / LSD	Road/ location	Total Area in Kan al	Date of Application	Map Approval No. & date	Area to be transferred of Open spaces and Public Buildings, roads	Rate as per Valuation table*	Area as per Unit of Valuation Table	Amount	Status
	South Block UC-180			30.05.18	Approved				0	mutation but not recorded in properly register
	Total					623.62			559,356,416	

* Calculations are made as per rates in valuation table of 2017-18 where relevant valuation table not provided by the management.

[Annexure-F]

[Para: 4.1.3]

**Irregular approval of Land Subdivisions without obtaining mortgage deeds –
Rs 523.157 million**

(Amount in Rupees)

Sr. No.	Name of Scheme / LSD	Road/ location	T. Area Kanals	Date of Application	Area of Saleable Plots Kanals	20% of Area of Saleable Plots	*Rate per Kanal	Amount
1	Alfalah Shaheen City	Joy land road	63.80	374/ 02.01.2009	45.55	9.11	750,000	6,832,500
2	Abdullah land subdivision UC-69	Link Multan Public School Road	24.50	397/ 16.04.2018	17.49	3.50	625,000	2,186,250
3	Sawara City UC-137	Qadir Pur Ranwan Road, Multan	44.00	332/ 19.02.2018	26.40	5.28	342,793	9,049,722
4	Rahat Garden	Mouza Qadar pur Ran Khanewal Road, Multan	99.00	Nil/ 11.05.18	59.40	11.88	278,625	3,310,065
5	Gulshan-e- Babar at site areas is 5 acre instead of 14 Kanal	Mouza Qadar pur Ran, Qadar Ran bypass (UC 138)	40.00	668/ 25.04.02009	24.00	4.80	342,875	1,645,800
6	Noor-e Qammar Avenue	Lailepur Daundiwalli pull Budhla Sanat road (UC-130)	63.85	457/ 01.06.2015	26.00	5.20	312,500	1,625,000
7	Maryam City UC-78	Link Vehari Road, 17 Kassi Canal	92.80	01/ 19.01.2017	81.80	16.36	669,750	10,957,110
8	Aziz land subdivision	Chak 12F, Link Dunyapur road Basti Malook (UC-106)	16 k	142/ 30.03.2013	10.51	2.10	266,500	560,183
9	Hamid Ullah Town	Chak 12F Basti Malook, Bahawalpur road UC-106)	9.30	130/ 28.01.2014	8.91	1.78	108,300	192,937
10	Pir khurshid Town	Makhdoom Rashid , vehari road UC-134)	16.00	02/ 01.07.2015	11.60	2.32	261,855	607,671
11	Gulshan-e- Fatima	Larr Eidgah chowk Bahawalpur road (UC -111)	60.00	218/ 15.06.2010	31.50	6.30	3,700,000	23,310,000
12	Arslan Town	Mouza Ghariala, Adda Makhdoom Rashid, Vehari Road (UC-124)	16 k	293 08.03.2011	13.65	2.73	1,330,000	3,630,900
13	Model Town	Basti Malook Dunyapur road UC-106)	15k 09 M	69 /07.11.2013	11.37	2.27	3,000,000	6,820,800
14	Ali Town	Mouza Bazdar Pull Sahu , Vehari road (UC-118)	20 k	80/ 03.12.13	16.57	3.31	176,375	584,507
15	Dream City	Mouza Matital, Khanewal road (UC-87)	99.00	818/ 20.06.12	64.79	12.96	275,000	3,563,615

16	Nayab Town	Mouza Bhaini Bhudla road Muraba No. 12,13	98.00	11/ 16.07.18	61.20	12.24	712,500	8,721,000
17	Nayab Garden	Mouza Bhaini Bhudla road Muraba No. 3,4,24,25	82.70	Nil/ NIL	52.40	10.48	2,000,000	20,960,000
18	Nayab Grace City Block A UC-71	Budhla Road	96 Kanal	04.06.2018	56.71	11.34	6,000,000	68,052,000
19	Nayab Grace City (Block-B) UC-71	Stadium Road Multan Mouza Bhaini Muraba No. 13,14,15	97.00	02.08.2018	56.71	11.34	4,860,000	55,122,120
20	Nayab Officer Town UC-71 (After June 2018)	Budhla Road Multan Mouza Bhaini Muraba No. 12,16,17	98.00	16.07.2018	57.52	11.50	2,000,000	23,008,000
21	Gulistan e Babar	Mouza QPR West on link road of Hussian Mill from Bypass QPR	14.00	668 25.04.09	9.75	1.95	1,300,000	2,535,000
22	Gulberg Valley	Alamdi Sura, Shujabad Canal road	88.50	503 30.05.18	58.38	11.68	875,000	10,216,500
23	Galxy Garden	Mouza Muzafarabad Shershah Road sujabad Canal road	31.00	81 10.09.18	18.29	3.66	3,100,000	11,339,800
24	Bahuddin Zakaria LSD (Educational Encloure)	Mouza Saleh mahey	60.00	47/ 01.08.18	34.71	6.94	519,750	3,607,585
25	Gulshan Muhammad Khalid Nazir Bucha UC-127	Wapda Grid Station Road Kirpal Pur, Multan	99.45	404 17.04.18	58.41	11.68	293,375	3,427,207
26	Mumtaz City Qaisar Block and Qaisar Town UC-101	Larr Shujabad Road, Multan	28.23 K	221/ 08.06.18	66.39	13.28	345,813	4,591,698
27	Bilal Colony UC-142	Sikindarabad, Multan Shujabadroad	27.73	13.12.2017	17.50	3.50	183,642	642,747
28	Nawab City UC-91	Basti Nou Nawab Pur Road Multan	15.75	418/ 15.04.2018	11.74	2.35	183,642	431,192
29	Haven City LSD UC- 71	Budhla Sant Road, Multan Sq. No. 70,71,74,75	98.50	02.08.18	60.73	12.15	601,250	7,302,783
30	Gulshan-e- Abbas LSD.	Link Khanewal, Kirpal Pour Minor Road	99.00	NIL 19.07.18	54.35	10.87	277,375	3,015,066
31	Iqbal City UC-95 Un-signed MAP Without any plotting %age	Bhinda Sindila road Sq. No. 90,91	32.00	13.12.17	26.78	5.36	242,250	1,297,491
32	Qasim Town / Land Subdivision UC -79	Link Qasim Bela Road, Multan Sq. No. 8 Killa No. 7,12,17,18	28.00	365 08.03.18	15.43	3.09	724,500	2,235,807
33	Gulshan-e- Tahir	Mouza Taragar Bahawalpur road (UC-105)	58.95 k	31/ 29.08.2015	34.93	6.99	3,250	22,705

34	Askari Town	Pir Mahmood, Habiba Sial Vehari Road (UC-71)	155.00	144/06.03.2009	92.72	18.54	593,750	11,010,500
35	Green Avenue	Mouza Basti Noudand, Matital road UC-89	63 k	155/22.08.2009	16.55	3.31	750,000	2,482,500
36	Ameer City	Kot Rab Nawaz, Link Vehari road (UC-120)	81 k	90/15.12.2016	50.15	10.03	1,000,000	10,030,000
37	Awais Villas	Mouza Dera Muhammadi, Sher Shah bypass road (UC-72)	49 k	30/30.08.2016	28.91	5.78	600,000	3,469,200
38	Sayam Garden	Dera Muhammadi, Sher shah Muzaffar Garh road (UC-72)	99.95 k	18/05.08.2016	60.24	12.05	450,000	5,421,150
39	Waseem City	Mouza Bazdar wala, Vehari road (UC-118)	17 k	204/26.04.2014	13.38	2.68	176,375	471,980
40	Itifaq Royal City UC-144	Shujabad Road, Multan	75.05 Kanal	05.04.2018	43.97	8.79	298,480	2,624,834
41	Gulshan-e- Zeenat (phase II)	Mouza Qadarpur Ran (gharbi), Qadarpur Ran Bypass (UC-138)	19 k	620/26.03.2010	13.40	2.68	342,875	918,905
42	Al-Hamd Villaz	Moza madina Matital Road	51.15 k	785/05.06.2012	33.86	6.77	750,000	5,079,000
43	Mustafa Garden	Mouza Qasba Sani, Larr-Shujabad Road (UC-102)	95.00	84/19.11.2014	59.10	11.82	215,625	2,548,688
44	Habib City	Mouza Madina, Khanewal road (UC-89)	72 k	188/08.10.2012	45.50	9.10	750,000	6,825,000
45	Sundar City	Mouza Madina Khanewal Road (UC-89)	63.25	140/23.08.2008	43.43	8.69	750,000	6,514,500
46	Gardino Park	Kirpal pur, khanewal road (UC-127)	64.00	91/25.07.2007	37.50	7.50	277,375	2,080,313
47	Gardino City	Kirpal pur, khanewal road (UC-127)	64.00	92/25.07.2007	38.25	7.65	277,375	2,121,919
48	Murad Garden	Mouza Madina. Matital road UC No.89	42 K-1M	350/27.01.2011	28.27	5.65	774,000	4,376,196
49	Ajwa City (Gulsitan Homes)	Mouza Matital, Qadar Pur Ran bypass UC-87	144.00	244/22.11.11 159/25.08.09	63.67	12.73	243,750	3,103,913
50	gulistan-e- Sarfraz (China Town)	Kirpal pur , khanewal road UC-127	60+63 k	373/24.12.2008 244/22.11.11	79.00	15.80	890,000	14,062,000
51	Professor Avenue	Moza madina Matital Road	99.00	1045-46/27.06.14	79.95	15.99	1,000,000	15,990,000
52	Relax City	Mouza Madina Matital road UC-	69.75	295/12.02.11	51.10	10.22	698,000	7,133,560

		89		166 22.10.10				
53	Palm City	Makhdoom Rashid , Vehari Road (UC-124)	38.00	22 27.08.13	27.55	5.51	717,600	3,953,976
54	Gulshan-e- Wahid	Mouza Jahingarabad, Matital road (UC- 70)	63.33	135 22.08.08	46.80	9.36	1,000,000	9,360,000
55	Relax Garden	Mouza Madina Mattital Road	35.10	698 / 06.06.2011	25.20	5.04	698,000	3,517,920
56	Gulshan-e- Ali	Mouza Bakshish Garh, Matital Road (UC-87)	38.00	483 13.02.09 477/ approved 07.03.09	26.00	5.20	840,000	4,368,000
57	Eden Garden	Mouza Qadar pur Ran gharbi , Khanewal road (UC-38)	60.00	482 13.02.09	39.50	7.90	1,440,000	11,376,000
58	Eden City	Qadarpur Ran gharbi, Qadarpur Ran bypass UC- 138	61.00	481 13.02.09	40.50	8.10	1,440,000	11,664,000
59	Irham City	Mouza Jahangirabad	44.40	137 22.08.08	31.15	6.23	1,000,000	6,230,000
60	Gulshan-e- Irfan	Mouza Jahangirabad, Khanewal road (UC-70)	36.00	136 22.08.08	24.70	4.94	1,000,000	4,940,000
61	gulistan-e- Zeenat	Qadirpur Ran Gharbi Qadirpur bypass UC-138	63.65	65 22.07.08	39.55	7.91	243,750	1,928,063
62	Afzal City	Mouza Alamdi Sura, Sur Miani road (UC-81)	61.03	116 11.08.09	42.20	8.44	2,000,000	16,880,000
63	Gulshan Mahmood UC-127	Sadiqabad Grid Station Road, Multan	99.45	34 07.03.17	49.66	9.93	293,375	2,913,507
64	Mawa City South Block UC-180	Jalalpur Road	81.00	502 30.05.18	46.88	9.38	3,300,000	30,940,800
65	Qudarat Town	Mouza Larr, Bahawapur road (UC-111)	99.70	190 16.02.16	59.31	11.86	625,100	7,414,936
	Total							523,157,118

* Calculations are made as per rates in valuation table of 2017-18 where relevant valuation table not provided by the management.

[Annexure-G]

[Para: 4.1.4]

Irregular approval of schemes without fulfilling prerequisite of area – Rs 885.776 million

(Amount in Rupees)

Sr. No.	Name of LSD/Housing Scheme	Location address of the scheme	Name of owner along with his CNIC and contact numbers	Total area (kanals)	Date of submission of Map	Rate as per Valuation Table	Land Valuation	Authority
1	Gardino Park	Kirpal pur, khanewal road (UC-127)	Sarfraz Khan, Arshad Khan s/o Ghulam Sarwar Khan House No. 51 Khan Villas opp. Sakhi Sultan Colony Multan (36302-5064273-7)	64.00	91/25.07.2007	Muraba No.29 and 62 Kila No.12,13,18,19 , etc RS. 2219000 per acre	17,752,000	District Council processed by defunct TMA
2	Gardino City	Kirpal pur, khanewal road (UC-127)	Mst Nousheen Abbas d/o Ghula Abbas, Sardar Muhammad Arshad s/o Ghulam Sarwar	64.00	92/25.07.2007	Muraba No.29 and 62 Kila No.12,13,18,19 , etc RS. 2219000 per acre	17,752,000	District Council processed by defunct TMA
3	Sundar City	Mouza Madina Khanewal Road (UC-89)	Muhammad Tahir s/o Haq Nawaz (36302-786699-1) r/o Asiana Ali Town Budhla Sant Multan	63.25	14023.08.08	Muraba No.92,93 and 97 kila No. 10,11,16 21,25 etc Rs.6,000,000 per acre	47,437,500	District Council processed by defunct TMA
4	Sundar City	Mouza Madina, Matital road UC-89	Sh Nayar Iqbal s/o Anwar Rashid through Umar Farooq s/o Sadiq Akhtar (36302-0330094-3) r/o Gulshan-e- Madina Colony Ghousal Azam road Multan.	35.00	Not provided	Rs 6000000 per acre	26,250,000	District Council processed by defunct TMA
5	Gulshan -e- Wahid	Mouza Jahingarabad, Matital road (UC-70)	Wahid Bukh, Elahi Bukh etc (36302-9579941-5, 36302-0408593-7) R/o Jahingarabad Post Office Khad Factory Multan.	63.33	13522.08.08	Rs. 50000 per Malla in Sq. No. 37 in 08-09	63,330,000	District Council processed by defunct TMA
6	Gulshan -e- Irfan	Mouza Jahangirabad, Khanewal road (UC-70)	Falak Sher s/o Wahid Buksh (36302-8264390-5)	36.00	13622.08.08	Rs. 50000 per Malla in in 08-09	36,000,000	District Council processed by defunct TMA
7	gulistan-e- Zeenat	Qadirpur Ran Gharbi Qadirpur bypass UC-138	Zafar Ahmad s/o Muhammad Ramzan, Adnan Abbas s/o Ghulam Abbas, Saleem Raza s/f Ghulam Raza (36303-8858186-7 r/o Ward No. 10 Qadar Pur Ran Multan.	63.65	6522.07.08	1950000 per Acre in 17-18	15,514,688	District Council processed by defunct TMA
8	Gulshan	Mouza	Lal Hussain s/o Ghulam	38.30	133	Rs. 4700,000	22,501,250	District

Sr. No.	Name of LSD/Housing Scheme	Location address of the scheme	Name of owner along with his CNIC and contact numbers	Total area (kanals)	Date of submission of Map	Rate as per Valuation Table	Land Valuation	Authority
	-e- Shahzad	Jahangirabad, Matital road UC - 70	Hussain, Safraz Hussain s/o Ghuulam Hussain 36303-0997940-7, 36303-0996624-7 r/o chah kikar wala Jahangirabad		12.08.08	per Acre		Council processed by defunct TMA
9	Irham City	Mouza Jahangirabad	Un-known	44.40	137 22.08.08	50000 per Marla	44,400,000	District Council processed by defunct TMA
10	Askari Town	Pir Mahmood, Habiba Sial Vehari Road (UC-71)	Syed Faizul Askari s/o Sibate Abbas (36302-034711-3) r/o 120 Sabzazar colony Multan	155.00	144 06.03.09	Rs. 4,750,000 per acre	92,031,250	District Council processed by defunct TMA
11	Afzal City	Mouza Alamdi Sura, Sur Miani road (UC-81)	Mst. Khurshid Mai w/o Muhammad Afzal Bhatti (36302-6668965-2) r/o mohallah Usmania Rajghat Sur Miani Multan.	61.03	116 11.08.09	Rs. 100000 per Marla in 17-18	122,060,000	District Council processed by defunct TMA
12	Green Avenue	Mouza Basti Noudand, Matital road UC-89	Manzoor Hussain s/o Saifal khan, Sh Shahid Jamal s/o Muhammad Shaban (36303-0991211-9)	63.00	155/ 22.08.2009	Rs. 6,000,000 per acre	47,250,000	District Council processed by defunct TMA
13	Eden City	Qadarpur Ran gharbi, Qadarpur Ran bypass UC-138	Nasir Mahmood s/o Muhammad Din, Muhammad Akhtar s/o Muhammad Hasan 36302-2421758-9, 36303-7669488-1 R/o house No 226 A shah Rukne Alam Colony Multan.	61.00	481 13.02.09	Muraba No.72 , 100 Rate is Rs. 72000 per Marla	87,840,000	District Council processed by defunct TMA
14	Gulshan -e- Babar	Mouza Qadar pur Ran, Qadar Ran bypass (UC 138)	Zubair Ahmad s/o Qari Muhammad Abdul Ghafoor R/o hose No. 281 /143 C Writer Colony Multan (36302-0483040-22)	40.00	481 13.02.09	2743000 per acre	13,715,000	District Council processed by defunct TMA
15	Gulshan -e- Ali	Mouza Bakshish Garh, Matital Road (UC-87)	Muhammad Asif khan s/o Imam Buksh (36302-1704035-3) R/o Sharif colony Multan.	38.00	483 13.02.09 477/ approved 07.03.09	42000 per Marla	31,920,000	District Council processed by defunct TMA
16	Eden Garden	Mouza Qadar pur Ran gharbi , Khanewal road (UC-38)	Muhammad Aslam s/o Muhammad Hasan, Muhammad Imran s/o Muhammad Shafiq (36302-0960511-4, 36302-1635305-9 r/o 13 A Gulgast Colony Multan	60.00	482 13.02.09	Rs. 72000 Per Marla	86,400,000	District Council processed by defunct TMA
17	Faisal Garden cancelle	Mouza Madina, Matital	Tanveer Rashid khan s/o Iqrar Ahmad, Faisal Saleem s/o Muhammad	63.43	428 17.01.09	Rs. 6,000,000 per acre	47,572,500	District Council processed

Sr. No.	Name of LSD/Housing Scheme	Location address of the scheme	Name of owner along with his CNIC and contact numbers	Total area (kanals)	Date of submission of Map	Rate as per Valuation Table	Land Valuation	Authority
		road UC-	Saleem Khan etc 33202-6168862-9, 36303-535353-7 r/o Sabza zar colony house No 9, street No 2 Boson road Multan					by defunct TMA
18	Alflah Shaheen City	Mouza Bouapur, Joyland road UC 70	Muhammad Saleem Akhtar, Muhammad Imran, Saleem Akhtar through Haji Flahu Din Qureshi (36302-0143989-5, r/o house No. 24-25 sreet No. 6 new Multan.	63.80	374 02.01.09	Rs. 6,000,000 per acre	47,850,000	District Council processed by defunct TMA
19	Gulistan e Babar	Mouza QPR West on link road of Hussian Mill from Bypass QPR	Un-known	14.00	668 25.04.09	65000 per Marla	18,200,000	District Council processed by defunct TMA
	Total						885,776,188	

* Calculations are made as per rates in valuation table of 2017-18 where relevant valuation table not provided by the management.

[Annexure-H]

[Para: 4.1.5]

Loss on account of stamp duty/CVT/TMA tax due to non-execution /registration of sale deeds – Rs 154.775 Million

(Amount in Rupees)

Sr. No.	Name of Sceme / LSD	Road/ location	T. Area Kanals	Date of Application	Area of Saleable Plots Kanals	Rate per Kanal	Amount	Stamp Duty 3%	CVT 2%	MC/DC/ TMA Tax 1%	Total Amount
1	Alfalah Shaheen City	Joy land road	63.80	374/02.01.2009	45.55	750,000	34,162,500	1,024,875	683,250	341,625	2,049,750
2	Abdullah land subdivision UC-69	Link Multan Public School Road	24.50	397/16.04.2018	17.49	625,000	10,931,250	327,938	218,625	109,313	655,875
3	Sawara City UC-137	Qadir Pur Ranwan Road, Multan	44.00	332/19.02.2018	26.40	342,793	9,049,722	271,492	180,994	90,497	542,983
4	Rahat Garden	Mouza Qadar pur Ran Khanewal Road, Multan	99.00	Nil / 11.05.18	59.40	278,625	16,550,325	496,510	331,007	165,503	993,020
5	Gulshan-e-Babar at site areas is 5 acre instead of 14 Kanal	Mouza Qadar pur Ran, Qadar Ran bypass (UC 138)	40.00	668/25.04.02009	24.00	342,875	8,229,000	246,870	164,580	82,290	493,740
6	Noor-e Qammar Avenue	Lailepur Daundiwalli pull Budhla Sanat road (UC-130)	63.85	457/01.06.2015	26.00	312,500	8,125,000	243,750	162,500	81,250	487,500
7	Maryam City UC-78	Link Vehari Road, 17 Kassi Canal	92.80	01/19.01.2017	81.80	669,750	54,785,550	1,643,567	1,095,711	547,856	3,287,133
8	Aziz land subdivision	Chak 12F, Link Dunyapur road Basti Malook (UC-106)	16 k	142/30.03.2013	10.51	266,500	2,800,915	84,027	56,018	28,009	168,055
9	Hamid Ullah Town	Chak 12F Basti Malook, Bahawalpur road UC-106)	9.30	130/28.01.2014	8.91	108,300	964,687	28,941	19,294	9,647	57,881
10	Pir khurshid Town	Makhdoom Rashid vehari road UC-134)	16.00	02/01.07.2015	11.60	261,855	3,038,356	91,151	60,767	30,384	182,301
11	Gulshan-e-Fatima	Larr Eidgah chowk Bahawalpur road (UC - 111)	60.00	218/15.06.2010	31.50	3,700,000	116,550,000	3,496,500	2,331,000	1,165,500	6,993,000
12	Arslan Town	Mouza Ghariala, Adda Makhdoom Rashid, Vehari Road (UC-124)	16 k	293/08.03.2011	13.65	1,330,000	18,154,500	544,635	363,090	181,545	1,089,270

13	Model Town	Basti Malook Dunyapur road UC-106)	15k 09 M	69 /07.11.2013	11.37	3,000,000	34,104,000	1,023,120	682,080	341,040	2,046,240
14	Ali Town	Mouza Bazdar Pull Sahu , Vehari road (UC-118)	20 k	80/ 03.12.13	16.57	176,375	2,922,534	87,676	58,451	29,225	175,352
15	Dream City	Mouza Matital, Khanawal road (UC-87)	99.00	818/ 20.06.12	64.79	275,000	17,818,075	534,542	356,362	178,181	1,069,085
16	Nayab Town	Mouza Bhaini Bhudla road No. 12,13	98.00	11/ 16.07.18	61.20	712,500	43,605,000	1,308,150	872,100	436,050	2,616,300
17	Nayab Garden	Mouza Bhaini Bhudla road Muraba No. 3,4,24,25	82.70	Nil/ NIL	52.40	2,000,000	104,800,000	3,144,000	2,096,000	1,048,000	6,288,000
18	Nayab Grace City Block A UC-71	Budhla Road	96 Kanal	04.06.2018	56.71	6,000,000	340,260,000	10,207,800	6,805,200	3,402,600	20,415,600
19	Nayab Grace City (Block-B) UC-71	Stadium Road Multan Mouza Bhaini Muraba No. 13,14,15	97.00	02.08.2018	56.71	4,860,000	275,610,600	8,268,318	5,512,212	2,756,106	16,536,636
20	Nayab Officer Town UC-71 (After June 2018)	Budhla Road Multan Mouza Bhaini Muraba No. 12,16,17	98.00	16.07.2018	57.52	2,000,000	115,040,000	3,451,200	2,300,800	1,150,400	6,902,400
21	Gulistan e Babar	Mouza QPR West on link road of Hussian Mill from Bypass QPR	14.00	668 25.04.09	9.75	1,300,000	12,675,000	380,250	253,500	126,750	760,500
22	Gulberg Valley	Alamdi Sura, Shujabad Canal road	88.50	503 30.05.18	58.38	875,000	51,082,500	1,532,475	1,021,650	510,825	3,064,950
23	Glaxy Garden	Mouza Muzafarabad Shershah Road sujabad Canal road	31.00	81 10.09.18	18.29	3,100,000	56,699,000	1,700,970	1,133,980	566,990	3,401,940
24	Bahuddin Zakaria LSD (Education) Enclosure	Mouza Saleh mahey	60.00	47/ 01.08.18	34.71	519,750	18,037,924	541,138	360,758	180,379	1,082,275
25	Gulshan Muhammad Khalid Nazir Bucha UC-127	Wapda Grid Station Road Kirpal Pur, Multan	99.45	404 17.04.18	58.41	293,375	17,136,034	514,081	342,721	171,360	1,028,162
26	Mumtaz City Qaisar Block and Qaisar Town UC-101	Larr Shujabad Road, Multan	28.23 K	221/ 08.06.18	66.39	345,813	22,958,492	688,755	459,170	229,585	1,377,510
27	Bilal Colony UC-	Sikindarabad, Multan	27.73	13.12.2017	17.50	183,642	3,213,737	96,412	64,275	32,137	192,824

	142	Shujabadroad									
28	Nawab City UC-91	Basti Nou Nawab Pur Road Multan	15.75	418/ 15.04.2018	11.74	183,642	2,155,959	64,679	43,119	21,560	129,358
29	Haven City LSD UC-71	Budhla Sant Road, Multan Sq. No. 70,71,74,75	98.50	02.08.18	60.73	601,250	36,513,913	1,095,417	730,278	365,139	2,190,835
30	Gulshan-e-Abbas LSD.	Link Khanewal, Kirpal Pour Minor Road	99.00	NIL 19.07.18	54.35	277,375	15,075,331	452,260	301,507	150,753	904,520
31	Iqbal City UC-95 Un-signed MAP Without any plotting %age	Bhinda Sindila road Sq. No. 90,91	32.00	13.12.17	26.78	242,250	6,487,455	194,624	129,749	64,875	389,247
32	Qasim Town / Land Subdivision UC -79	Link Qasim Bela Road, Multan Sq. No. 8 Killa No. 7,12,17,18	28.00	365 08.03.18	15.43	724,500	11,179,035	335,371	223,581	111,790	670,742
33	Gulshan-e-Tahir	Mouza Taragar Bahawalpur road (UC-105)	58.95 k	31/ 29.08.2015	34.93	3,250	113,523	3,406	2,270	1,135	6,811
34	Askari Town	Pir Mahmood, Habiba Sial Vehari Road (UC-71)	155.00	144/ 06.03.2009	92.72	593,750	55,052,500	1,651,575	1,101,050	550,525	3,303,150
35	Green Avenue	Mouza Basti Noudand, Matital road UC-89	63 k	155/ 22.08.2009	16.55	750,000	12,412,500	372,375	248,250	124,125	744,750
36	Ameer City	Kot Rab Nawaz, Link Vehari road (UC-120)	81 k	90/ 15.12.2016	50.15	1,000,000	50,150,000	1,504,500	1,003,000	501,500	3,009,000
37	Awais Villas	Mouza Dera Muhammadi, Sher Shah bypass road (UC-72)	49 k	30/ 30.08.2016	28.91	600,000	17,346,000	520,380	346,920	173,460	1,040,760
38	Sayam Garden	Dera Muhammadi, Sher shah Muzaffar Garh road (UC-72)	99.95 k	18/ 05.08.2016	60.24	450,000	27,105,750	813,173	542,115	271,058	1,626,345
39	Waseem City	Mouza Bazdar wala, Vehari road (UC-118)	17 k	204/ 26.04.2014	13.38	176,375	2,359,898	70,797	47,198	23,599	141,594
40	Itifaq Royal City UC-144	Shujabad Road, Multan	75.05 Kanal	05.04.2018	43.97	298,480	13,124,171	393,725	262,483	131,242	787,450
41	Gulshan-e-Zeenat (phase II)	Mouza Qadarpur Ran (gharbi), Qadarpur Ran Bypass (UC-138)	19 k	620/ 26.03.2010	13.40	342,875	4,594,525	137,836	91,891	45,945	275,672
42	Al-Hamd Villaz	Moza madina Mattital Road	51.15 k	785/ 05.06.2012	33.86	750,000	25,395,000	761,850	507,900	253,950	1,523,700
43	Mustafa	Mouza Qasba	95.00	84/ 	59.10	215,625	12,743,438	382,303	254,869	127,434	764,606

	Garden	Sani, Larr-Shujabad Road (UC-102)		19.11.2014							
44	Habib City	Mouza Madina, Khanewal road (UC-89)	72 k	188/08.10.2012	45.50	750,000	34,125,000	1,023,750	682,500	341,250	2,047,500
45	Sundar City	Mouza Madina Khanewal Road (UC-89)	63.25	140/23.08.2008	43.43	750,000	32,572,500	977,175	651,450	325,725	1,954,350
46	Gardino Park	Kirpal pur, khanewal road (UC-127)	64.00	91/25.07.2007	37.50	277,375	10,401,563	312,047	208,031	104,016	624,094
47	Gardino City	Kirpal pur, khanewal road (UC-127)	64.00	92/25.07.2007	38.25	277,375	10,609,594	318,288	212,192	106,096	636,576
48	Murad Garden	Mouza Madina. Matital road UC No.89	42 K-1M	350/27.01.2011	28.27	774,000	21,880,980	656,429	437,620	218,810	1,312,859
49	Ajwa City (Gulsitan Homes)	Mouza Matital, Qadar Pur Ran bypass UC-87	144.00	244/22.11.11 159/25.08.09	63.67	243,750	15,519,563	465,587	310,391	155,196	931,174
50	gulistan-e-Sarfriz (China Town)	Kirpal pur , khanewal road Uc-127	60+63 k	373/24.12.2008 244/22.11.11	79.00	890,000	70,310,000	2,109,300	1,406,200	703,100	4,218,600
51	Professor Avenue	Moza madina Matital Road	99.00	1045-46/27.06.14	79.95	1,000,000	79,950,000	2,398,500	1,599,000	799,500	4,797,000
52	Relax City	Mouza Madina Matital road UC-89	69.75	295/12.02.11 166/22.10.10	51.10	698,000	35,667,800	1,070,034	713,356	356,678	2,140,068
53	Palm City	Makhdoom Rashid , Vehari Road (UC-124)	38.00	22/27.08.13	27.55	717,600	19,769,880	593,096	395,398	197,699	1,186,193
54	Gulshan-e-Wahid	Mouza Jahingirabad, Matital road (UC-70)	63.33	135/22.08.08	46.80	1,000,000	46,800,000	1,404,000	936,000	468,000	2,808,000
55	Relax Garden	Mouza Madina Matital Road	35.10	698 /06.06.2011	25.20	698,000	17,589,600	527,688	351,792	175,896	1,055,376
56	Gulshan-e-Ali	Mouza Bakshish Garh, Matital Road (UC-87)	38.00	483/13.02.09 477/ approved 07.03.09	26.00	840,000	21,840,000	655,200	436,800	218,400	1,310,400
57	Eden Garden	Mouza Qadar pur Ran gharbi , Khanewal road (UC-38)	60.00	482/13.02.09	39.50	1,440,000	56,880,000	1,706,400	1,137,600	568,800	3,412,800
58	Eden City	Qadarpur Ran gharbi, Qadarpur Ran bypass UC-138	61.00	481/13.02.09	40.50	1,440,000	58,320,000	1,749,600	1,166,400	583,200	3,499,200
59	Irham City	Mouza Jahangirabad	44.40	137/22.08.08	31.15	1,000,000	31,150,000	934,500	623,000	311,500	1,869,000
60	Gulshan-e-Irfan	Mouza Jahangirabad,	36.00	136/22.08.08	24.70	1,000,000	24,700,000	741,000	494,000	247,000	1,482,000

		Khanewal road (UC-70)									
61	gulistan-e-Zeenat	Qadirpur Ran Gharbi Qadirpur bypass UC-138	63.65	65 22.07.08	39.55	243,750	9,640,313	289,209	192,806	96,403	578,419
62	Afzal City	Mouza Alamdi Sura, Sur Miani road (UC-81)	61.03	116 11.08.09	42.20	2,000,000	84,400,000	2,532,000	1,688,000	844,000	5,064,000
63	Gulshan Mahmood UC-127	Sadiqabad Grid Station Road, Multan	99.45	34 07.03.17	49.66	293,375	14,567,536	437,026	291,351	145,675	874,052
64	Mawa City South Block UC-180	Jalalpur Road	81.00	502 30.05.18	46.88	3,300,000	154,704,000	4,641,120	3,094,080	1,547,040	9,282,240
65	Qudarat Town	Mouza Larr, Bahawapur road (UC-111)	99.70	190 16.02.16	59.31	625,100	37,074,681	1,112,240	741,494	370,747	2,224,481
	Total						2,579,586,704	77,387,601	51,591,734	25,795,867	154,775,202

[Annexure-I]

[Para: 4.1.6]

Non-recovery of dues from illegally established land subdivisions / housing schemes – Rs 74.722 million

(Amount in Rupees)

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Approx. Area (Kana l)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Remarks of Special Study
1	Land Sub Division (LSD) of Mr. Jummay Shah brother Ijaz Shah Near Lar besides link Road western side connecting Multan-Bwp Road to Lar-Shujabad Road	DC M	99	40000 per Marla	800,000	79,200,000	792,000	1,000	99,000	99,000	991,000	Colony was chalked out at site alongwith link road but no approval no dues were recovered from owners
2	LSD on Shujabad Road from Lar on northern side opposite Sarwar Public School Lar	DC M	8	3047000 per Acre	380,875	3,047,000	30,470	1,000	8,000	8,000	47,470	No dues recovered business of sale purchae is going on at site
3	LSD namely Khan Colony on Shujabad Road from Lar on Northeren Side near Masjid Gulzar e Madina	DC M	8	3047000 per Acre	380,875	3,047,000	30,470	1,000	8,000	8,000	47,470	No dues recovered business of sale purchae is going on at site
4	Usman Ghani Town developed by Yousaf Dogar at Qasba Maral shujabad road	DC M	88	3047000 per Acre	380,875	33,517,000	335,170	1,000	88,000	88,000	512,170	Colony was chalked out at site alongwith link road but no approval no dues were recovered from owners
5	LSD on southern Side on Lar to Shujabad Road at Qasba Marral Multan	DC M	80	3047000 per Acre	380,875	30,470,000	304,700	1,000	80,000	80,000	465,700	Colony was chalked and colonization started but no recvoery has been made
6	Hamza Town Phase - II (Ali Raza Town) Additional land is also being added at site	DC M	96	80000 per Marla	1,600,000	153,600,000	1,536,000	1,000	96,000	96,000	1,729,000	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit i. The development work was not completed ii. No Sewerage, Electricity, GAS facility exist. iii. Topping surface of roads becomes repairable. iv. Approach Road is not 60 Ft.

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Approx. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Remarks of Special Study
												v. plots mortgaged/transfer of open space / roads not known to Audit
7	Madina Garden at old multan road adjacent to Madina City opp. New civil cour shujabad	DC M	47.07	80000 per Marla	1,600,000	75,312,000	753,120	1,000	47,070	47,070	848,260	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit i. The development work was not completed ii. No Sewerage, Electricity, GAS facility exist. iii. Topping surface of roads becomes repairable. iv. Approach Road is not 60 Ft. v. plots mortgaged/transfer of open space / roads not known to Audit
8	Arshad Town Bypass Road Shujabad	DC M	64	11034 per Marla	220,680	14,123,520	141,235	1,000	64,000	64,000	270,235	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit i. The development work was not completed ii. No GAS facility exist, internal road width is less than 20-25 iii. plots mortgaged/transfer of open space / roads not known to Audit
9	LSD owned by unknown persons exist on Lodhran road builed up	DC M	88	80000 per Marla	1,600,000	140,800,000	1,408,000	1,000	88,000	88,000	1,585,000	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit i. The development work was not completed ii. No GAS facility exist, internal road width is less than 20-25 iii. plots

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Approx. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Remarks of Special Study
												mortgaged/transfer of open space / roads not known to Audit
10	LSD Near Basti Khokhrain at Khokhrain Stop of Multan Shujabad Road	DC M	28	1836421 per Acre	229,553	6,427,474	64,275	1,000	28,000	28,000	121,275	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit i. The development work was not completed ii. No GAS facility exist, internal road width is less than 20-25 iii. plots mortgaged/transfer of open space / roads not known to Audit
11	LSD Near Bhutta Rice Factory Near Basti Rettar	DC M	8	5700000 per Acre	712,500	5,700,000	57,000	1,000	8,000	8,000	74,000	File not exist, development work not completed, Govt. dues not recovered site of public amenities not ensured and sale purchase of land is going on irregularly
12	LSD Near Basti Rettar	DC M	24	5700000 per Acre	712,500	17,100,000	171,000	1,000	24,000	24,000	220,000	...DO---
13	LSD under Construction at Basti Retter Near Pipe Factory named Lodhi Colony / Bismillah Colony	DC M	98	100000 per Marla	2,000,000	196,000,000	1,960,000	1,000	98,000	98,000	2,157,000	..DO---
14	LSD at Budhla Road opp. Ghafar Dream City and opp. Malik Fahad Cold Storage Mouza Bhaini	DC M	38	243000 per Marla	4,860,000	184,680,000	1,846,800	1,000	38,000	38,000	1,923,800	..DO---
15	Paradise City at Budhla road Sale purchase running in posters Mouza Bhaini	DC M	33	243000 per Marla	4,860,000	160,380,000	1,603,800	1,000	33,000	33,000	1,670,800	..DO---
16	LSD on Budhla Road behind Petrol Pump opp. GR Rashid Welding Works	DC M	38	243000 per Marla	4,860,000	184,680,000	1,846,800	1,000	38,000	38,000	1,923,800	..DO---
17	Gulshan e Qadir LSD Mouza Jahangirabad City Builtup area and chalked out LSD	DC M	98	100000 per Marla	2,000,000	196,000,000	1,960,000	1,000	98,000	98,000	2,157,000	..DO---

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Conc erner d Authority	Approx . Area (Kana l)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversi on Fee	Scrutin y Fee	Design Fee	Approv al / Map Fee	Total Fee Recoverable	Remarks of Special Study
18	Near Gulshan e Qadir LSD Mouza Jahangirabad City Builtup area and chalked out LSD	DC M	96	100000 per Marla	2,000,000	192,000,000	1,920,000	1,000	96,000	96,000	2,113,000	...DO---
19	LSD Khu Jalal / Jhalwala Jahangirabad Near Dars Citti Pagri Walon ka	DC M	99	100000 per Marla	2,000,000	198,000,000	1,980,000	1,000	99,000	99,000	2,179,000	...DO---
20	LSD Adjacent to Raaj Homes in Jahangir abad Behind Raaj Homes Area	DC M	90	100000 per Marla	2,000,000	180,000,000	1,800,000	1,000	90,000	90,000	1,981,000	...DO---
21	LSD on Both sides of Link Road starting from Norang Chowk opposite Ibne Sina Hospital from southern/eastern Bypass phase - I	DC M	99	100000 per Marla	2,000,000	198,000,000	1,980,000	1,000	99,000	99,000	2,179,000	...DO---
22	LSD on Both sides of Link Road starting from Norang Chowk opposite Ibne Sina Hospital from southern/eastern Bypass phase - II	DC M	96	100000 per Marla	2,000,000	192,000,000	1,920,000	1,000	96,000	96,000	2,113,000	...DO---
23	LSD situated near NLC Bypass named as Sardaar Town containing violations of inner road width upapproved LSD	DC M	96	100000 per Marla	2,000,000	192,000,000	1,920,000	1,000	96,000	96,000	2,113,000	...DO---
24	LSD established on link road 800 feet away from Multan Public School Road by Rana Intezaar Near Gagra Villas	DC M	32	132000 per Marla	2,640,000	84,480,000	844,800	1,000	32,000	32,000	909,800	...DO---
25	LSD Fatima Dream Land old Fatima Villas called as Dremland fatima block being sold /renovated by new developers	DC M	82	264000 per Marla	5,280,000	432,960,000	4,329,600	1,000	82,000	82,000	4,494,600	...DO---
26	LSD at link Road toward Fatima Dreamland awary 800 feet from Multan Public School road	DC M	10	264000 per Marla	5,280,000	52,800,000	528,000	1,000	10,000	10,000	549,000	...DO---
27	Green Avenue Near Gate of Officers town	DC M	32	264000 per Marla	5,280,000	168,960,000	1,689,600	1,000	32,000	32,000	1,754,600	...DO---
28	LSD named Bismillah Colony Villas by Nazir Kalroo or Partners at Basti Dharaibaan link road hanzla masjid from Ghous-ul-Azam road Near Basti Dharaiban	DC M	24	64000 per Marla	1,280,000	30,720,000	307,200	1,000	24,000	24,000	356,200	...DO---

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Conc erner d Authority	Aprox . Area (Kana l)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversi on Fee	Scrutin y Fee	Design Fee	Approv al / Map Fee	Total Fee Recoverable	Remarks of Special Study
29	LSD Nigana Mouza Buch Mubarak Basti Dharaibaan estab. In 2018	DC M	56	64000 per Marla	1,280,000	71,680,000	716,800	1,000	56,000	56,000	829,800	...DO---
30	LSD chalked / planned out by Molvi Mazhar resident of Basti Dharaibaan at Khughory Buch	DC M	6	64000 per Marla	1,280,000	7,680,000	76,800	1,000	6,000	6,000	89,800	...DO---
31	LSD Bismillah Nandla Village in Mouza Nandla	DC M	12	5010000 per Acre	626,250	7,515,000	75,150	1,000	12,000	12,000	100,150	...DO---
32	LSD named Green Village by Nawaz Wakeel at khu Gobiaan Wala land of Mango Gardens	DC M	96	5465000 per Acre	683,125	65,580,000	655,800	1,000	96,000	96,000	848,800	...DO---
33	LSD named Green Village by Nawaz Wakeel at khu Gobiaan Wala land of Mango Gardens	DC M	88	5465000 per Acre	683,125	60,115,000	601,150	1,000	88,000	88,000	778,150	...DO---
34	LSD named Green Village owned by unknown person at link road of Nawab Pur Road it is also land of Mango Gardens	DC M	96	5465000 per Acre	683,125	65,580,000	655,800	1,000	96,000	96,000	848,800	...DO---
35	LSD Behind makkah petrol Pump Chah Maharaan Wala Near Bypass head Mohammad wala and near Nawab pur Road away from bypass 1000 feet	DC M	16	465000 per Marla	9,300,000	148,800,000	1,488,000	1,000	16,000	16,000	1,521,000	...DO---
36	LSD namly Green Fort Plus Matital Road	DC M	96	60000 per Marla	1,200,000	115,200,000	1,152,000	1,000	96,000	96,000	1,345,000	...DO---
37	LSD behind Matti Tal Road By Sheikh Usman , operated by now Sheikh Abdul Haq	DC M	80	60000 per Marla	1,200,000	96,000,000	960,000	1,000	80,000	80,000	1,121,000	...DO---
38	Murad Garden owned by Malik Ali Murad Siddique mati tal Road	DC M	88	60000 per Marla	1,200,000	105,600,000	1,056,000	1,000	88,000	88,000	1,233,000	...DO---
39	LSD named Ahmed Villas owned by Unknown persons	DC M	40	60000 per Marla	1,200,000	48,000,000	480,000	1,000	40,000	40,000	561,000	...DO---
40	Al-Rehman Villas mattital Road Opp. DHA Gate	DC M	56	100000 per Marla	2,000,000	112,000,000	1,120,000	1,000	56,000	56,000	1,233,000	...DO---
41	LSD Opp. DHA Gate Matti Tal Road Multan	DC M	48	100000 per Marla	2,000,000	96,000,000	960,000	1,000	48,000	48,000	1,057,000	...DO---
42	LSD Adjacent to School at Bakhshish Garh main	DC M	64	5400000 per Acre	675,000	43,200,000	432,000	1,000	64,000	64,000	561,000	...DO---

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Approx. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Remarks of Special Study
	Mati Tal Road Multan											
43	LSD named Rana Colony Adjacent to Rana Fillaing Station	DC M	56	5400000 per Acre	675,000	37,800,000	378,000	1,000	56,000	56,000	491,000	..DO---
44	Gulshan e Ali LSD at Pull Arrywala Mouza Jhall Wala	DC M	24	5400000 per Acre	675,000	16,200,000	162,000	1,000	24,000	24,000	211,000	..DO---
45	LSD at Noory wala owner is resident of Multan City on Mattital Road on Western Side	DC M	32	5400000 per Acre	675,000	21,600,000	216,000	1,000	32,000	32,000	281,000	..DO---
46	LSD Behind Al-Rehman Villas at Matti Tal Road	DC M	64	100000 per Marla	2,000,000	128,000,000	1,280,000	1,000	64,000	64,000	1,409,000	..DO---
47	LSD Adjacent to Relax Opposite DHA Multan on Mattital road Multan	DC M	80	100000 per Marla	2,000,000	160,000,000	1,600,000	1,000	80,000	80,000	1,761,000	..DO---
48	LSD at Sadiqabad Mill Area Mouza Madina on Main Road	DC M	56	100000 per Marla	2,000,000	112,000,000	1,120,000	1,000	56,000	56,000	1,233,000	..DO---
49	LSD near Sadiqabad Mill Wapda Chowk Northern side of Wapda Chowk named ALLAH O AKBAR Colony Mouza Madina Phase-I colonization 80%	DC M	99	100000 per Marla	2,000,000	198,000,000	1,980,000	1,000	99,000	99,000	2,179,000	..DO---
50	LSD near Sadiqabad Mill Wapda Chowk Northern side of Wapda Chowk named ALLAH O AKBAR Colony Mouza Madina Phase-I colonization 40%	DC M	99	100000 per Marla	2,000,000	198,000,000	1,980,000	1,000	99,000	99,000	2,179,000	..DO---
51	LSD on Wapda Road Near Reliance Weaving Mills Ltd Site owned by Unknown on link road / Wapda Grid Road	DC M	30	6000000 per Acre	750,000	22,500,000	225,000	1,000	30,000	30,000	286,000	..DO---
52	LSD on QPR Bypass opposite New Quetta Hotel	DC M	30	6000000 per Acre	750,000	22,500,000	225,000	1,000	30,000	30,000	286,000	..DO---
53	LSD in Phases named Gulistan Homes and Ajwa City in Mouza Madina	DC M	500	100000 per Marla	2,000,000	1,000,000,000	10,000,000	1,000	500,000	500,000	11,001,000	..DO---
54	LSD on Pypass QPR Khanewal road Near Fazal loth Mills Colony	DC M	40	100000 per Marla	2,000,000	80,000,000	800,000	1,000	40,000	40,000	881,000	..DO---
55	Land Sub Division (LSD) of Mr. Ijaz Shah Near Lar besides link Road northern side connecting Multan-Bwp Road to Lar-Shujabad Road	DC M	99	40000 per Marla	800,000	79,200,000	792,000	1,000	99,000	99,000	991,000	Colony was chalked out at site alongwith link road but no approval nodues were recovered from owners

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Approx. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Remarks of Special Study
56	LSD-I near Bumb Mor Stop on Gallywal Road Jhalpur Pirwala owned by Unknown persons	DC M	80	1150000 per Acre	143,750	11,500,000	115,000	1,000	80,000	80,000	276,000	Neither File produced by MC Jhalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 iii.. plots mortgaged/transfer of open space / roads not known to Audit
57	LSD-II near Bumb Mor Stop on Gallywal Road Jhalpur Pirwala owned by Unknown persons	DC M	70	1150000 per Acre	143,750	10,062,500	100,625	1,000	70,000	70,000	241,625	Neither File produced by MC Jhalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 iii.. plots mortgaged/transfer of open space / roads not known to Audit
58	LSD-I near Bumb Mor Stop on Jahan Pur Road Jhalpur Pirwala	DC M	60	1150000 per Acre	143,750	8,625,000	86,250	1,000	60,000	60,000	207,250	Neither File produced by MC Jhalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist,

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Conc ernal Authority	Aprox . Area (Kana l)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutin y Fee	Design Fee	Approv al / Map Fee	Total Fee Recoverable	Remarks of Special Study
												internal road width is less than 20-25 iii.. plots mortgaged/transfer of open space / roads not known to Audit
59	LSD-I near Bumb Mor Stop on Jahan Pur Road Jlalpur Pirwala owned by Unknown persons	DC M	50	1150000 per Acre	143,750	7,187,500	71,875	1,000	50,000	50,000	172,875	Neither File produced by MC Jlalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 iii.. plots mortgaged/transfer of open space / roads not known to Audit
60	LSD-I near Khan Bela Jlalpur Pirwala owned by Unknown persons	DC M	56	1150000 per Acre	143,750	8,050,000	80,500	1,000	56,000	56,000	193,500	Neither File produced by MC Jlalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 iii.. plots mortgaged/transfer of open space / roads not known to Audit
61	LSD-II near Khan Bela Jlalpur Pirwala owned by Unknown persons	DC M	64	1150000 per Acre	143,750	9,200,000	92,000	1,000	64,000	64,000	221,000	Neither File produced by MC Jlalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Approx. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Remarks of Special Study
												completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 plots iii.. plots mortgaged/transfer of open space / roads not known to Audit
62	LSD in Chak No. 84/M Ali Pur Road Jlalpur Pirwala	DC M	88	1150000 per Acre	143,750	12,650,000	126,500	1,000	88,000	88,000	303,500	Neither File produced by MC Jlalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 plots iii.. plots mortgaged/transfer of open space / roads not known to Audit
63	LSD near Ghallah Godaam on Kanhoon Road Jlalpur Pirwala	DC M	88	1150000 per Acre	143,750	12,650,000	126,500	1,000	88,000	88,000	303,500	Neither File produced by MC Jlalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 plots iii.. plots mortgaged/transfer of open space / roads not known to Audit
Total						6,604,678,994	66,046,790	63,000	4,306,070	4,306,070	74,721,930	

* Calculations are made as per rates in valuation table of 2017-18 where relevant valuation table not provided by the management.

[Annexure-J]

[Para: 4.1.8]

Non-completion of development works in LSDs – Rs 38.507 million

(Amount in Rupees)

Sr. No.	Name of Sceme / LSD	Road/ location	T. Area Kanals	Date of Application	Map Approval No. & date	Area of Saleable Plots Kanals	20% of Area of Saleable Plots	Rate per Kanal	Amount
1	Relax City	Mouza Madina Matital road UC-89	69.75	295 12.02.11166 22.10.10	12.10.15	51.10	10.22	698,000	7,133,560
2	Mustafa Garden	Mouza Qasba Sani, Larr-Shujabad Road (UC-102)	95.00	84/ 19.11.2014	Not Approved	59.10	11.82	215,625	2,548,688
3	Qudrat Town	Lar Bahawalpur road multan	99.70	190 16.02.16	Not Approved	59.30	11.86	625,100.00	7,413,686
4	Sayam Garden	Dera Mohammadi Shershah Muzafar Garh Road UC-72	99.95	18 18.05.08.16	Not Approved	60.24	12.05	450,000	5,421,150
5	Professor Avenue	Moza madina Mattital Road	99.00	1045-46 27.06.14	12.10.14	79.95	15.99	1,000,000	15,990,000
Total									38,507,084

[Annexure-K]

[Para: 4.1.9]

Irregular processing of Land Subdivisions by ignoring the prerequisite standards – Rs 3,960.002 million

(Amount in Rupees)

Sr. No.	Name of housing scheme/ LSD	Location address of the scheme	Total area of land purchased / in possession (kanals)	Land Valuation	Year	Authority	Audit Remarks
1	Gulshan-e-Fatima	Larr Eidgah chowk Bahawalpur road (UC -111)	60.00	222,000,000	2010	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
2	Gulshan-e-Zeenat (phase II)	Mouza Qadarpur Ran (gharbi), Qadarpur Ran Bypass (UC-138)	19.00	6,514,625	2010	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
3	Relax City	Mouza Madina Matital road UC-89	69.75	69,750,000	2010	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
4	Arsalan Town	Mouza Ghariala, Adda Makhdoom Rashid, Vehari Road (UC-124)	16.00	21,280,000	2011	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
5	Ajwa City (Gulsitan Homes)	Mouza Matital, Qadar Pur Ran bypass UC-87	144.00	35,100,000	2011	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
6	Murad Garden	Mouza Madina. Matital road UC No.89	42.05	40,620,300	2011	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
7	gulistan-e-Sarfraz (China Town)	Kirpal pur , Khanewal road Uc-127	123.00	109,470,000	2011	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
8	Relax Garden	Mouza Madina Mattital Road	35.10	24,499,800	2011	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
9	Habib City	Mouza Madina, Khanewal road (UC-89)	72.00	54,000,000	2012	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
10	Dream City	Mouza Matital, Khanewal road (UC-87)	99.00	27,225,000	2012	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers

Sr. No.	Name of housing scheme/ LSD	Location address of the scheme	Total area of land purchased / in possession (kanals)	Land Valuation	Year	Authority	Audit Remarks
11	Al-Hamd Villaz	Moza madina Mattital Road	51.15	38,362,500	2012	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
12	Aziz land subdivision	Chak 12F, Link Dunyapur road Basti Malook (UC-106)	16.00	4,264,000	2013	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
13	Palm City	Makhdoom Rashid , Vehari Road (UC-124)	38.00	27,268,800	2013	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
14	Model Town	Basti Malook Dunyapur road UC-106)	15.50	46,500,000	2013	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
15	Ali Town	Mouza Bazdar Pull Sahu , Vehari road (UC-118)	20.00	3,527,500	2013	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
16	Mustafa Garden	Mouza Qasba Sani, Larr-Shujabad Road (UC-102)	95.00	20,484,375	2014	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
17	Hamid Ullah Town	Chak 12F Basti Malook, Bahawalpur road UC-106)	9.30	2,512,560	2014	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
18	Waseem City	Mouza Bazdar wala, Vehari road (UC-118)	17.00	2,998,375	2014	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
19	Noor-e Qammar Avenue	Lailepur Daundiwalli pull Budhla Sanat road (UC-130)	63.85	19,953,125	2015	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
20	Ahmad Town	Mouza Pir Tanu Bahawalpur road Adda Muhammad pur (UC-107)	24.00	142,560,000	2015	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
21	Pir khurshid Town	Makhdoom Rashid , vehari road UC-134)	16.00	10,474,200	2015	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
22	Gulshan-e-Tahir	Mouza Taragar Bahawalpur road (UC-105)	58.95	76,635,000	2015	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
23	Professor Avenue	Moza madina Mattital Road	99.00	99,000,000	2015	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
24	Mawa City Land Subdivision	Mouza Alipur Jalalpur Pirwala-Shujabad Road	85.80	7,239,375	2016	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
25	Qudarat	Mouza Larr,	99.70	62,322,470	2016	District	Owner/developer has additional

Sr. No.	Name of housing scheme/ LSD	Location address of the scheme	Total area of land purchased / in possession (kanals)	Land Valuation	Year	Authority	Audit Remarks
	Town	Bahawapur road (UC-111)				Council	land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
26	Sayam Garden	Dera Muhammadi, Sher shah Muzaffar Garh road (UC-72)	99.95	44,977,500	2016	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
27	Awais Villas	Mouza Muhammadi, Sher Shah bypass road (UC-72)	49.00	29,400,000	2016	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
28	Ameer City	Kot Rab Nawaz, Link Vehari road (UC-120)	81.00	81,000,000	2016	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
29	Prime Residencia Land Subdivision	Mouza Alipur Jalalpur Pirwala to Alipur Sadat Road	96.00	10,584,000	2017	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
30	Nayab Garden UC-71	Budhla Road	98.00	114,397,500	2017	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
31	Maryam City UC-78	Link Vehari Road, 17 Kassi Canal	92.80	62,152,800	2017	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
32	Dewan Homes UC-71 (After June 2018)	Mouza Bhaini Bhudla road	47.00	114,397,500	2017	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
33	Iqbal City UC-95 Un-signed MAP Without any plotting %age	Bhinda Sindila road Sq. No. 90,91	32.00	7,752,000	2017	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
34	Gulshan Mahmood UC-127	Sadiqabad Grid Station Road, Multan	99.45	27,712,944	2017	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
35	Bilal Colony UC-142 area taken as per plan	Sikindarabad, Multan Shujabadroad	27.73	5,092,396	2017	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
36	Madina Garden UC-143	Multan Shujabad Road	49.07	78,512,000	2017	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
37	Itifaq Royal City UC-144	Shujabad Road, Multan	75.05	22,400,933	2017	District Council	Owner/developer has additional land adjacent to this proposed land

Sr. No.	Name of housing scheme/ LSD	Location address of the scheme	Total area of land purchased / in possession (kanals)	Land Valuation	Year	Authority	Audit Remarks
							hence LSD becomes irregular and land was not locked due to built up area
38	Abdullah land subdivision UC-69	Link Multan Public School Road	24.50	15,312,500	2018	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
39	Nayab Grace City Block A UC-71	Budhla Road	96.00	576,000,000	2018	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
40	Gulberg Valley	Alamdi Sura, Shujabad Canal road	88.50	77,437,500	2018	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
41	Qasim Town / Land Subdivision UC -79	Link Qasim Bela Road, Multan Sq. No. 8 Killa No. 7,12,17,18	28.00	20,286,000	2018	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
42	Nawab City UC-91	Basti Nou Nawab Pur Road Multan	15.80	10,345,050	2018	District Council	Land ws neither locked due to built up area nor separated from built up area by phusical barriers
43	Mumtaz City Qaisar Block and Qaisar Town UC-101	Larr Shujabad Road, Multan	96.23	22,757,324	2018	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
44	Gulshan Muhammad Khalid Nazir Bucha UC-127	Wapda Grid Station Road Kirpal Pur, Multan	99.45	29,176,144	2018	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
45	Sawara City UC-137	Qadir Pur Ranwan Road, Multan	44.00	23,975,351	2018	District Council	Land ws neither locked due to built up area nor separated from built up area by phusical barriers
46	Mawa City South Block UC-180	Jalalpur Road	81.00	252,720,000	2018	District Council	Land ws neither locked due to built up area nor separated from built up area by phusical barriers
47	Nayab Grace City (Block-B) UC-71	Stadium Road Multan Mouza Bhaini Muraba No. 13,14,15	97.00	471,420,000	2018	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
48	Nayab Garden Village UC-71	Budhla Road	82.70	165,400,000	2018	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
49	Nayab Officer Town UC-71	Budhla Road Multan Mouza Bhaini Muraba No.	98.00	196,000,000	2018	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and

Sr. No.	Name of housing scheme/ LSD	Location address of the scheme	Total area of land purchased / in possession (kanals)	Land Valuation	Year	Authority	Audit Remarks
	(After June 2018)	12,16,17					land was not locked due to built up area
50	Haven City LSD UC-71	Budhla Sant Road, Multan Sq. No. 70,74,75 Mouza Nai Wla	98.50	59,223,125	2018	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
51	Gulshan-e-Abbas LSD.	Link Khanewal, Kirpal Pour Minor Road	99.00	27,460,125	2018	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
52	Rahat Garden	Mouza Qadar pur Ran Khanewal Road, Multan	99.00	27,583,875	2018	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
53	Nayab town	Mouza Bhaini Bhudla road Muraba No. 12,13	98.00	69,825,000	2018	District Council	Owner/developer has additional land adjacent to this proposed land hence LSD becomes irregular and land was not locked due to built up area
54	Glaxy Garden	Mouza Muzafarabad Shershah Road sujabad Canal road	31.00	96,100,000	2018	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
55	Bahuddin Zakaria LSD (Educational Encloure)	Mouza Saleh mahey	60.00	31,185,000	2018	District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
56	Mumtaz Town	Mouza Qasba Sani Larr- Shujabad Road (UC-102)	39.00	14,854,125		District Council	Land ws neither locked due to built up area nor separated from built up area by physical barriers
	Total			3,960,002,697			

[Annexure-L]

[Para: 4.1.10]

Illegal approval of LSDs without obtaining NOC from Environmental Protection Agency (EPA) – Rs 3,497.860 million

(Amount in Rupees)

Sr. No.	Name of housing scheme/ LSD	Location address of the scheme	Total area of land purchased / in possession (kanals)	Land Valuation	Audit Remarks
1	Gulshan-e- Fatima	Larr Eidgah chowk Bahawalpur road (UC -111)	60.00	222,000,000	No Environmental Protection Agency certificate was obtained prior to procession of application for sanction of map
2	Relax City	Mouza Madina Matital road UC-89	69.75	69,750,000	...DO...
3	Ajwa City (Gulsitan Homes)	Mouza Matital, Qadar Pur Ran bypass UC-87	144.00	35,100,000	...DO...
4	Murad Garden	Mouza Madina. Matital road UC No.89	42.05	40,620,300	...DO...
5	gulistan-e- Sarfraz (China Town)	Kirpal pur , khanewal road Uc-127	123.00	109,470,000	...DO...
6	Habib City	Mouza Madina, Khanewal road (UC-89)	72.00	54,000,000	...DO...
7	Dream City	Mouza Matital, Khanewal road (UC-87)	99.00	27,225,000	...DO...
8	Al-Hamd Villaz	Moza madina Mattital Road	51.15	38,362,500	...DO...
9	Mustafa Garden	Mouza Qasba Sani, Larr-Shujabad Road (UC-102)	95.00	20,484,375	...DO...
10	Noor-e Qammar Avenue	Lailapur Daundiwalli pull Budhla Sanat road (UC-130)	63.85	19,953,125	...DO...
11	Gulshan-e- Tahir	Mouza Taragar Bahawalpur road (UC-105)	58.95	76,635,000	...DO...
12	Professor Avenue	Moza madina Mattital Road	99.00	99,000,000	...DO...
13	Mawa City Land Subdivision	Mouza Alipur Jalalpur Pirwala-Shujabad Road	85.80	7,239,375	...DO...
14	Qudarat Town	Mouza Larr, Bahawapur road (UC-111)	99.70	62,322,470	...DO...
15	Sayam Garden	Dera Muhammadi, Sher shah Muzaffar Garh road (UC-72)	99.95	44,977,500	...DO...
16	Awais Villas	Mouza Dera Muhammadi, Sher Shah bypass road (UC-72)	49.00	29,400,000	...DO...
17	Ameer City	Kot Rab Nawaz, Link Vehari road (UC-120)	81.00	81,000,000	...DO...
18	Prime Residencia	Mouza Alipur Jalalpur	96.00	10,584,000	...DO...

Sr. No.	Name of housing scheme/ LSD	Location address of the scheme	Total area of land purchased / in possession (kanals)	Land Valuation	Audit Remarks
	Land Subdivision	Pirwala to Alipur Sadat Road			
19	Nayab Garden UC-71	Budhla Road	98.00	114,397,500	...DO...
20	Maryam City UC-78	Link Vehari Road, 17 Kassi Canal	92.80	62,152,800	...DO...
21	Dewan Homes UC-71 (After June 2018)	Mouza Bhaini Budhla road	47.00	114,397,500	...DO...
22	Gulshan Mahmood UC-127	Sadiqabad Grid Station Road, Multan	99.45	27,712,944	...DO...
23	Madina Garden UC-143	Multan Shujabad Road	49.07	78,512,000	...DO...
24	Itifaq Royal City UC-144	Shujabad Road, Multan	75.05	22,400,933	...DO...
25	Nayab Grace City Bock A UC-71	Budhla Road	96.00	576,000,000	...DO...
26	Gulberg Valley	Alamdi Sura, Shujabad Canal road	88.50	77,437,500	...DO...
27	Mumtaz City Qaisar Block and Qaisar Town UC-101	Larr Shujabad Road, Multan	96.23	22,757,324	...DO...
28	Gulshan Muhammad Khalid Nazir Bucha UC-127	Wapda Grid Station Road Kirpal Pur, Multan	99.45	29,176,144	...DO...
29	Sawara City UC-137	Qadir Pur Ranwan Road, Multan	44.00	23,975,351	...DO...
30	Mawa City South Block UC-180	Jalalpur Road	81.00	252,720,000	...DO...
31	Nayab Grace City (Block-B) UC-71	Stadium Road Multan Mouza Bhaini Muraba No. 13,14,15	97.00	471,420,000	...DO...
32	Nayab Garden Village UC-71	Budhla Road	82.70	165,400,000	...DO...
33	Nayab Officer Town UC-71 (After June 2018)	Budhla Road Multan Mouza Bhaini Muraba No. 12,16,17	98.00	196,000,000	...DO...
34	Haven City LSD UC-71	Budhla Sant Road, Multan Sq. No. 70,74,75 Mouza Nai Wla	98.50	59,223,125	...DO...
35	Gulshan-e- Abbas LSD.	Link Khanewal, Kirpal Pour Minor Road	99.00	27,460,125	...DO...
36	Rahat Garden	Mouza Qadar pur Ran Khanewal Road, Multan	99.00	27,583,875	...DO...
37	Nayab town	Mouza Bhaini Budhla road Muraba No. 12,13	98.00	69,825,000	...DO...
38	Bahuddin Zakaria LSD (Educational Encloure)	Mouza Saleh mahey	60.00	31,185,000	...DO...
	Total			3,497,860,766	...DO...

[Annexure-M]

[Para: 4.1.11]

Defective monitoring of LSDs by sanctioning authority – Rs 326.671 million
(Amount in Rupees)

File No Date	Name of Land Sub Division/	Location	Total Area	Amount	Status
10/ 15.02.2017	Mawa City Land Subdivision	Mouza Alipur Jalalpur Pirwala- Shujabad Road	85.80	7,239,375	Approved
312/ 21.02.2018	Prime Residencia Land Subdivision	Mouza Alipur Jalalpur Pirwala to Alipur Sadat Road	96.00	10,584,000	Approved
698/16.6.2011	Relax Garden UC-89 Nayar Iqbal Etc	Mouza Madina	35.10	24,499,800	Approved
818/20.6.2012	Dream City UC-87, Matital Ghulam Dastageer Athangal	Main Bye Pass Road Multan	99.00	27,225,000	Approved
295/12.2.2011	Relax City Mr, Javaid, Ahmad, Iqbal UC-89	Mouza Madina	21.30	69,750,000	Approved
1045/27.6.2014	Professor Avenue Mohammad Usman Etc UC-89	Mouzan Madina	99.00	99,000,000	Approved
350/27.01.2011	Murad Garden Ali Murad S/o Ghulam Akbar UC-87	Matital	42.05	40,620,300	Approved
84/09.11.2014	Mustafa Garden M. Shokat, M. Yousaf, Intazar Ali ect UC-102	Qasba Sani	63.85	20,484,375	Approved
22/27.8.2013	Palm City Abdul Qayoom S/o Maqbool Ahmad UC-124	Makhdoom Rasheed	38.00	27,268,800	Approved
Total			580.10	326,671,650	

[Annexure-N]

[Para: 4.1.13]

Illegal approval of housing colonies without provision of land for public amenities – Rs 35.431 million

(Amount in Rupees)

Sr. No.	Name of LSD/ Housing Scheme	Total area (kanals)	Date of submission of Map	Rate per Kanal	Land Valuation	4% Area (2% for Graveyard + 2% for less open sapce)	Value of land of public amenities sold out	Authority
1	Gardino Park	64.00	91/ 25.07.2007	277,375	17,752,000	2.56	710,080	District Council processed by defunct TMA
2	Gardino City	64.00	92/ 25.07.2007	277,375	17,752,000	2.56	710,080	District Council processed by defunct TMA
3	Sundar City	63.25	140 23.08.08	750,000	47,437,500	2.53	1,897,500	District Council processed by defunct TMA
4	Sundar City	35.00	Not provided	750,000	26,250,000	1.40	1,050,000	District Council processed by defunct TMA
5	Gulshane- Wahid	63.33	135 22.08.08	1,000,000	63,330,000	2.53	2,533,200	District Council processed by defunct TMA
6	Gulshane- Irfan	36.00	136 22.08.08	1,000,000	36,000,000	1.44	1,440,000	District Council processed by defunct TMA
7	gulistan-e- Zeenat	63.65	65 22.07.08	243,750	15,514,688	2.55	620,588	District Council processed by defunct TMA
8	Gulshane- Shahzad	38.30	133 12.08.08	587,500	22,501,250	1.53	900,050	District Council processed by defunct TMA
9	Irham City	44.40	137 22.08.08	1,000,000	44,400,000	1.78	1,776,000	District Council processed by defunct TMA
10	Askari Town	155.00	144 06.03.09	593,750	92,031,250	6.20	3,681,250	District Council processed by defunct TMA
11	Afzal City	61.03	116 11.08.09	2,000,000	122,060,000	2.44	4,882,400	District Council processed by defunct TMA
12	Green Avenue	63.00	155/ 22.08.2009	750,000	47,250,000	2.52	1,890,000	District Council processed by defunct TMA
13	Eden	61.00	481	1,440,000	87,840,000	2.44	3,513,600	District Council

Sr. No.	Name of LSD/ Housing Scheme	Total area (kanals)	Date of submission of Map	Rate per Kanal	Land Valuation	4% Area (2% for Graveyard + 2% for less open sapce)	Value of land of public amenities sold out	Authority
	City		13.02.09					processed by defunct TMA
14	Gulshane- Babar	40.00	481 13.02.09	342,875	13,715,000	1.60	548,600	District Council processed by defunct TMA
15	Gulshane- Ali	38.00	483 13.02.09 477/ approved 07.03.09	840,000	31,920,000	1.52	1,276,800	District Council processed by defunct TMA
16	Eden Garden	60.00	482 13.02.09	1,440,000	86,400,000	2.40	3,456,000	District Council processed by defunct TMA
17	Faisal Garden cancelled	63.43	428 17.01.09	750,000	47,572,500	2.54	1,902,900	District Council processed by defunct TMA
18	Alflah Shaheen City	63.80	374 02.01.09	750,000	47,850,000	2.55	1,914,000	District Council processed by defunct TMA
19	Gulistan e Babar	14.00	668 25.04.09	1,300,000	18,200,000	0.56	728,000	District Council processed by defunct TMA
	Total	1091.19			885,776,188	43.65	35,431,048	

[Annexure-O]

[Para: 4.1.15]

Unauthorized sanction of land Subdivisions having less open spaces – Rs 27.741 million

(Amount in Rupees)

Sr. No.	Name of Sceme / LSD	Road/ location	Total Area in kanal	Requisite Open Space 7%	Open Space provided other than PB + Masjid + Roads	Less Open Space	Rate of Area	Amount of Less Open Space area / area sold out
1	Abdullah land subdivision UC-69	Link Multan Public School Road	24.50	1.72	1.20	0.52	625,000	321,875
2	Sawara City UC-137	Qadir Pur Ranwan Road, Multan	44.00	3.08	-	3.08	342,793	1,055,802
3	Rahat Garden	Mouza Qadar pur Ran Khanewal Road, Multan	99.00	6.93	-	6.93	278,625	1,930,871
4	Aziz land subdivision	Chak 12F, Link Dunyapur road Basti Malook (UC-106)	16	1.12	-	1.12	106,600	119,392
5	Hamid Ullah Town	Chak 12F Basti Malook, Bahawalpur road UC-106)	9.3	0.651	-	0.65	108,300	70,503
6	Pir khurshid Town	Makhdoom Rashid , vehari road UC-134)	16	1.12	0.50	0.62	261,855	162,350
7	Arsalan Town	Mouza Ghariala, Adda Makhdoom Rashid, Vehari Road (UC-124)	16	1.12	0.50	0.62	1,330,000	824,600
8	Model Town	Basti Malook Dunyapur road UC-106)	15.5	1.085	0.32	0.76	3,000,000	2,292,000
9	Dream City LSD	Mouza Matital, Khanewal road (UC-87)	99	6.93	4.90	2.03	275,000	558,250
10	Gulberg Valley	Alamdi Sura, Shujabad Canal road	88.5	6.195	6.16	0.04	875,000	30,625
11	Askari Town	Pir Mahmood, Habiba Sial Vehari Road (UC-71)	155	10.85	9.33	1.52	593,750	902,500
12	Green Avenue	Mouza Basti Noudand, Matital	63.00	4.41	2.52	1.89	750,000	1,417,500

		road UC-89						
13	Waseem City	Mouza Bazdar wala, Vehari road (UC-118)	17.00	1.19	-	1.19	176,375	209,886
14	Gulshan-e-Zeenat (phase II)	Mouza Qadarpur Ran (gharbi), Qadarpur Ran Bypass (UC-138)	19.00	1.33	0.57	0.76	342,875	260,585
15	Al-Hamd Villaz	Moza madina Mattital Road	51.15	3.58	2.55	1.03	750,000	772,875
16	Gardino Park	Kirpal pur, Khanewal road (UC-127)	64.00	4.48	1.90	2.58	277,375	715,628
17	Ajwa City (Gulsitan Homes)	Mouza Matital, Qadar Pur Ran bypass UC-87	144.00	10.08	7.20	2.88	243,750	702,000
18	gulistan-e-Sarfraz (China Town)	Kirpal pur, Khanewal road UC-127	123.00	8.61	5.54	3.08	890,000	2,736,750
19	Relax City	Mouza Madina Matital road UC-89	69.75	4.88	3.49	1.40	1,000,000	1,395,000
20	Palm City	Makhdoom Rashid, Vehari Road (UC-124)	38.00	2.66	1.90	0.76	717,600	545,376
21	Relax Garden	Mouza Madina Mattital Road	35.10	2.46	1.50	0.96	698,000	668,845
22	Gulshan-e- Ali	Mouza Bakshish Garh, Matital Road (UC-87)	38.00	2.66	1.15	1.51	840,000	1,268,400
23	Eden Garden	Mouza Qadar pur Ran gharbi, Khanewal road (UC-38)	60.00	4.20	2.00	2.20	1,440,000	3,168,000
24	Eden City	Qadarpur Ran gharbi, Qadarpur Ran bypass UC-138	61.00	4.27	1.52	2.76	1,440,000	3,967,200
25	Afzal City	Mouza Alamdi Sura, Sur Miani road (UC-81)	61.03	4.27	3.45	0.82	2,000,000	1,644,200
	Total		1,427	100	58	41.71		27,741,013

[Annexure-P]

[Para: 4.1.16]

Unauthorized sanction of land Subdivisions by splitting-up the area – Rs 304.222 million

(Amount in Rupees)

Sr. No.	Date of Application	Name of Scheme	Mouza / Location	Name of Owner	Khewat No.	T. Area of Khewat	land of owner	Area of LSD	Rate per Acre	land Value
1	2017	Nayab Garden	Mouza Bhaini Budhla Sant Road	Ashiq Nawaz S/O Ghulam Hussain Bhatti, Etc	201/184	344K-6M	111K-15M	98 K	5,700,000	69,825,000
2	237/06.01.18	Nayab Garden Village LSD	Mouza Bhaini Budhla Sant Road	Aashiq Nawaz S/O Ghulam Hussain	201/184	344K-6M	111K-15M	82.7K	5,700,000	58,923,750
				Aashiq Nawaz S/O Ghulam Hussain	202/185	8K-0M	2K-0M			
				Allah Ditta S/O Ghulam Hussain Bhatti	201/184	344K-6M	114K-15M			
				Allah Ditta S/O Ghulam Hussain Bhatti	202/185	8K-0M	2K-0M			
Total Area of above two land sub divisions								180.70		128,748,750
1	237/06.01.18	Gulshan-e-Mohammad	Kirpalpur	Khalid Nazir s/o Malik Nazir Ahmed etc.	94/94	169K-15M	67K-9M	99.45	2,347,000	29,176,144
				Tahira Parveen D/o Malik Nazir Ahmed	94/94	169K-15M	32K-0M			
2	34/07.03.17	Gulshan-e-Mehmood	Kirpalpur	Muhammad Ashfaq Qammar s/o Dost Mohd Sehgal	41/41	6K-4M	1K-6M	97.5	3,000,000	36,562,500
				Muhammad Ashfaq Qammar s/o Dost Mohd Sehgal	46/46	26K-16M-15Y	5K-1M			
				Waqas Ahmed, Umair and Awais Ahmed s/o M. Ashfaq Qammar	46/46	26K-16M-15Y	14K-3M			
				Malik Amir Nazir s/o Malik Nazir Ahmed cast Jutt Bucha	94/94	169K-15M	71K-10M			
				Riffat Parveen w/o Malik Nazir Ahmed	94/94	169K-15M				
				almehmood Developers through Mehmood Nawaz akhtar khan s/o Abdul Ghafoor khakwani	41/41	6K-4M	4K-10M			
				almehmood Developers through Mehmood Nawaz akhtar khan s/o Abdul Ghafoor khakwani	46/46	26K-16M-15Y	1K-0M			
Total Area of above two land sub divisions								196.95		65,738,644
1	698 / 06.06.2011	Relax Garden	Mouza Madina Mattital	Nayar Iqbal s/o Ms Anwar Rasheed	189/190	188K-16M	35K-02M	35K-M	5,700,000	24,937,500

Sr No.	Date of Application	Name of Scheme	Mouza / Location	Name of Owner	Khewat No.	T. Area of Khewat	land of owner	Area of LSD	Rate per Acre	land Value
			Road							
2	295/12.1 2.2011	Relax City	Mouza Madina Mattital Road	Nayar Iqbal s/o Ms Anwar Rasheed	189/190	188K- 16M	17K- 15M	69K-15	5,700,00 0	49,696,875
	Javed Ahmed Iqbal s/o Ms Anwar Rasheed			189/190	188K- 16M	52K				
Total Area of above two land sub divisions								104.75		74,634,375
1	159/ 25.08.09	Gulistan Homes	Mouza Matital, Qadar Pur Ran bypass UC-8	Syed Raza Ahmad s/o Syed Hasan Ali through Mian Abdul Rauf Qureshi Managing Director Gulistan Property marketing Masoom Shah road Multan (36302- 1981108-5)	Same of both LSDs	Same of both LSDs	144 K	144	1,950,00 0	35,100,000
2	244/ 22.11.11	Ajwa City								
Total Area of above two land sub divisions								144.00		35,100,000
Grand Total								626.40		304,221,769

[Annexure-Q]

[Para: 4.1.17]

Less assessment and collection of conversion fee – Rs 741,354

(Amount in Rupees)

Particulars of 'Savera City' Land Sub Division of 44 Kanals	Area in Marlas	Area in Kanals	Rate of land per Acre	Rate of land per Kanal	Value of Land to be converted	1% Conversion Fee
Area of Kila No. 9,11 of square No. 253	215	10.75	9360000	1170000	12,577,500	125,775
Area of Kila No. 12-17,19,21 of square No. 253	665	33.25	2742340	342792.5	11,397,851	113,979
Conversion fee					23,975,351	239,754
Map fee			44	1000		44,000
Design charges			44	4	500	88,000
Total dues to be recovered						371,754
Dues Recovered on deposit slip of BOP Dated 17.04.18						282,950
Dues Short Recovered						88,804

Dewan Homes Budhla Road Mouza Bhaini Multan (47-Kanal)	Description of land / fee	Kanal	Rate as per 17-18	land valuation	Rate	Amount	
	sq. 12 Killa no. 5	4	243000 per marla	19440000	0.01	194,400	
	sq. 12 Killa no. 6,15,16,25	32	100000 per marla	64000000	0.01	640,000	
	sq. 16 Killa no. 5,6	11	5700000 per acre	7837500	0.01	78,375	
	Conversion fee Recoverable						912,775
	design charges			47x2x500		47,000	
	map fee / sanction fee			47x1000		47,000	
	Scrutiny fee			1x1000		1,000	
	Total dues Recoverable						1,007,775
	Recovered conversion			Vide 285-43 dated 16.07.18	349225		
	Recovered Scrutiny fee			Vide receipt no. 477-17 dated 13.11.17	6000		
	Dues Recovered					355,225	355,225
	Total short Assessed and short Recovered Dues						652,550

*Copy of schedule rates of DC for FY 2017-18 are enclosed.

*conversion fee was charged and developer was running his business of sale and purchase at site.

*internal road width is less than 30 feet at site which is not admissible under housing scheme / LSD Rules 2010

but in office the submitted map was showing 30 feet which is clear violation and concealment of facts in papers.

[Annexure-R]

[Para: 4.1.18]

Illegal establishment of housing colonies having less width of internal roads – Rs 849.380 million

(Amount in Rupees)

Sr. No.	Name of Sceme / LSD	Road/ location	Total Area	Date of Application	Map Approval No. & date	Width of internal roads	Rate as per Valuation table	Area as per Unit of Valuation Table	Land Valuation
1	Alfalsh Shaheen City	Joy land road	63.00	374/ 02.01.2009	29.01.2009	20 feet	6,000,000	7.98	47,850,000
2	Model Town LSD Dunyapur Road Basti Malook	Dunyapur Road	15.35	69/ 07.11.2013	Under Process	20 feet	150,000	308.00	46,200,000
3	Ahmad Town LSD Bahawalpur Road	Bahawalpur Road	24.00	229/ 11.06.2015	Under Process	15 feet	47,520,000	3.00	142,560,000
4	Hameedullah town	Bahawalpur Road	9.30	130/ 28.01.2014	Under Process	15 -20 feet	2,166,000	1.16	2,517,975
5	Ali Town	Vehari road	20.00	80/ 03.12.2013	Under Process	20 feet	1,411,000	2.50	3,527,500
6	Waseem City	Vehari road	17.00	204/ 26.04.2014	Under Process	15 feet	1,411,000	2.13	2,998,375
7	Peer Khurshed town	Vehari road	16.00	01/ 01.07.2015	Under Process	20 feet	5,237,100	2.00	10,474,200
8	Siyaam Garden	Sher Shah Road Multan	99.50	18/ 05.08.2016	Under Process	25 feet	3,600,000	12.44	44,775,000
9	Eden garden LSD	Qadirpur raan road	60.00	482/13.02.2009	Approved 21.02.2009	20 feet	72,000	1,200.00	86,400,000
10	Gulshan-e-Mehmood Colony	Sadiqabad Grid station Road, Multan	97.50	34/07.13.2017	Under Process	16.60 feet	284,235	97.50	27,712,944
11	Gulstan E Babar Housing Scheme	Qadir Pur Rawan Gharbi	40.00	668 25.04.2009	Under Process	25 feet	2,743,000	5.00	13,715,000
12	Arsalan Town	Mouza Ghariala, Adda Makhdoom Rashid, Vehari Road (UC-124)	16.00	293 08.03.2011	Under Process	20 feet	66,500	320.00	21,280,000
13	Pir khurshid Town	Makhdoom Rashid , vehari road UC-134)	16.00	02/01.07.2015	Under Process	20 feet	5,237,100	2.00	10,474,200
14	Hamid Ullah Town	Chak 12F Basti Malook,	9.31	130/ 28.01.2014	Under Process	15 feet	2,166,000	5.00	10,830,000

		Bahawalpur road UC-106)							
15	Ali Town	Mouza Bazdar Pull Sahu , Vehari road (UC-118)	20.00	80/ 03.12.13	Under Process	20 feet	1,411,000	2.50	3,527,500
16	Gulberg Valley	Alamdi Sura, Shujabad Canal road	88.00	30.4.2018	Under Process	20 feet in front of PB , school in map	7,000,000	11.00	77,000,000
17	Nayab Officers Town UC-71 (After June 2018)	Budhla Road Multan Mouza Bhaini Muraba No. 12,16,17	98.00	16.07.18	Under Process	25 feet (Two roads behind Park	100,000	1,960.00	196,000,000
18	Green Avenue	Mouza Basti Noudand, Matital road UC-89	63.00	155/ 22.08.2009	Under Process	25 feet	6,000,000	7.88	47,250,000
19	Sayam Garden	Dera Muhammadi, Sher shah Muzaffar Garh road (UC-72)	99.50	18/ 05.08.2016	Under Process	25 feet	3,600,000	12.44	44,775,000
20	Waseem City	Mouza Bazdar wala, Vehari road (UC-118)	17.00	204 26.04.14	Under Process	25 feet	1,411,000	2.13	2,998,375
21	Gulshan-e-Zeenat (phase II)	Mouza Qadarpur Ran (gharbi), Qadarpur Ran Bypass (UC-138)	19.00	620 26.03.10	Under Process	25 feet	2,743,000	2.38	6,514,625
	Total								849,380,694

[Annexure-S]

[Para: 4.1.19]

Illegal establishment of housing colonies in agricultural areas against the ‘Master Plan’ – Rs 843.625 million

(Amount in Rupees)

Sr. No.	Name of housing scheme/ LSD	Location address of the scheme	Total area of land purchased / in possession (kanals)	Land Valuation	Classification of land	Audit Remarks
1	Noor-e Qammar Avenue	Lailepur Daundiwalli pull Budhla Sanat road (UC-130)	63.85	19,953,125	Apricultural but used for residential use	LSD was irregularly processed in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for conversion in to residential use.
2	Ali Town	Mouza Bazdar Pull Sahu , Vehari road (UC-118)	20.00	3,527,500	Apricultural but used for residential use	LSD was irregularly processed in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for conversion in to residential use.
3	Waseem City	Mouza Bazdar wala, Vehari road (UC-118)	17.00	2,998,375	Apricultural but used for residential use	LSD was irregularly processed in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for conversion in to residential use.
4	Qudarat Town	Mouza Larr, Bahawapur road (UC-111)	99.70	62,322,470	Apricultural but used for residential use	LSD was irregularly processed in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for conversion in to residential use.
5	Ameer City	Kot Rab Nawaz, Link Vehari road (UC-120)	81.00	81,000,000	Apricultural but used for residential use	LSD was irregularly processed in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for conversion in to residential use.
6	Gulshan e Zainab	Lodhran Road Near Byupass Jlalpur Pirwala Mouza Jlalpur city	54.00	131,649,840	Apricultural but used for residential use	LSD was irregularly processed in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for conversion in to residential use.
7	Arsalan Town	Mouza Ghariala, Adda Makhdoom Rashid, Vehari Road (UC-124)	16.00	21,280,000	Apricultural but used for residential use	LSD was irregularly processed in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for conversion in to residential use.
8	gulistan-e-Sarfraz (China Town)	Kirpal pur , khanewal road Uc-127	123.00	109,470,000	Apricultural but used for residential use	LSD was irregularly processed in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for

Sr. No.	Name of housing scheme/ LSD	Location address of the scheme	Total area of land purchased / in possession (kanals)	Land Valuation	Classification of land	Audit Remarks
						conversion in to residential use.
9	Palm City	Makhdoom Rashid , Vehari Road (UC-124)	38.00	27,268,800	Apricultural but used for residential use	LSD was irregularly processed in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for conversion in to residential use.
10	Mawa City Land Subdivision	Mouza Alipur Jalalpur Pirwala-Shujabad Road	85.80	7,239,375	Apricultural but used for residential use	LSD was irregularly processed in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for conversion in to residential use.
11	Prime Residencia Land Subdivision	Mouza Alipur Jalalpur Pirwala to Alipur Sadat Road	96.00	10,584,000	Apricultural but used for residential use	LSD was irregularly processed in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for conversion in to residential use.
12	Madina Garden UC-143	Multan Shujabad Road	49.07	78,512,000	Apricultural but used for residential use	LSD was irregularly processed in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for conversion in to residential use.
13	Mawa City South Block UC-180	Jalalpur Road	81.00	252,720,000	Apricultural but used for residential use	LSD was irregularly processed in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for conversion in to residential use.
14	Ajwa City (Gulsitan Homes)	Mouza Matital, Qadar Pur Ran bypass UC-87	144.00	35,100,000	Apricultural but used for residential use	Two LSDs wrere irregularly processed by splitting up in agricultural land and as per land use rules agricultural land cannot be permitted / permissible for conversion in to residential use.
	Total			843,625,485		

[Annexure-T]

[Para: 4.1.21]

Irregular establishment of Land Subdivisions / Housing Colonies due to poor law enforcement and monitoring control

Sr. No.	Name of LSD/Housing Scheme	Mouza	Location
1	Kehkashan City / Al-Mustafa Town	Jahangir Abad	Off Southern Bypass Road Multan
2	Green Acres / Green Fort (Extension)	Durrana Langana	Northern Bypass Road Multan
3	Green Fort Plus / (Extension)	Durrana Langana	Matital Road Multan
4	Gulshan-e-Rehman (Extension)	Durrana Langana	Northern Bypass Road Multan
5	Green Fort Villas	Durrana Langana	Matital Road Multan
6	WAPDA Town Phase-III	Madina	Matital & LMQ Road Multan
7	Irfan Colony	Jahangir Abad	Off Southern Bypass Road Multan
8	Ahmed City	Jahangir Abad	Southern Bypass Road Multan
9	Umair Town	Jahangir Abad	Off Southern Bypass Road Multan
10	Hayat Village	Jahangir Abad	Off Southern Bypass Road Multan
11	Husban City	Jahangir Abad	Off Southern Bypass Road Multan
12	Al-Huda Homes	Faiz Pur Bhattiyan	Off Southern Bypass Road Multan
13	Junaid Iqbal City	Jahangir Abad	Off LMQ Road Multan
14	Iqbal Nagar	Sujjan Pur	Off Tata Pur Road Multan
15	Gulistan-e-Ahmed	Jahangir Abad	LMQ Road Multan
16	Abdullah Avenue	Sujjan Pur	Southern Bypass Road Multan
17	Gulshan-e-Mujtaba	Kirpal Pur	Off LMQ Road Multan
18	Ashiq Elahi City / Raza Abad	Sujjan Pur	Off Tattay Pur Road Multan
19	Arslan City	Sujjan Pur	Off Southern Bypass Road Multan
20	Al-Makkah Town	Jahangir Abad	Off Southern Bypass Road Multan
21	Green Avenue	Jahangir Abad	Off Piran Ghaib Road Multan
22	Mian City-I	Jumma Khalsa	Piran Gaib Road Near New Sabzi Mandi Multan
23	Mian City II	Jahangir Abad	Off Piran Ghaib Road Multan
24	Three Star	Durrana Langana	Northern Bypass Road Multan

Sr. No.	Name of LSD/Housing Scheme	Mouza	Location
25	Gulberg LSD Phase-II	Durrana Langana	Northern Bypass Road Multan
26	Abdullah Village	Jahangir Abad	Off Southern Bypass Road Multan
27	Gulistan Land LSD	Jahangir Abad	LMQ Road Multan
28	Madni LSD	Piran Ghaib	Piran Ghaib Road Multan
29	Ganj Shakar	Jumma Khalsa	New Sabzi Mandi Road Multan
30	Arham / Shahzad Town	Jahangir Abad	Off Matital Road Multan
31	Bismillah City	Jahangir Abad	Near Piraan Ghaib Road Multan
32	Al haram City	Jahangir Abad	Off Southern Bypass Road Multan
33	Al-shaan City	Sujjan Pur	Off LMQ Road Multan
34	Ahmed City (Jaggo Wala)	Sujjan Pur	Off LMQ Road Near Sui Gas Line Multan
35	Meo Town	Jumma Khalsa	New Sabzi Mandi Road Multan
36	Abdullah City	Jahangir Abad	Southern Bypass Road Multan
37	Sardar City	Jahangir Abad	Off Piran Ghaib Road Multan
38	Model Town	Sujjan Pur	LMQ Road Multan
39	Gulshan-e-Iqbal	Piran Ghaib	Behind OGDCL Office Canal Road Multan
40	Hussain Abad LSD	Jahangir Abad	Off Southern Bypass Road Multan
41	Gulshan-e-Mehmood	Kirpal Pur	Off LMQ Road Multan
42	Rehman Town	Jahangir Abad	Off Piran Ghaib Road Multan
43	Tanveer Town Near Chattah House	Sujjan Pur	Off LMQ Road Multan
44	Al Rehman Garden	Sujan Pur	Off LMQ Road Multan
45	Mohsin Nagar	Jahangir Abad	Off Tatty Pur Road Multan
46	Tanveer Town Phase-II	Sujan Pur	Off LMQ Road Multan Near Brickyard
47	Al-Rehman Villas	Bakhshish Garh	Matital Road Multan
48	Gulshan-e-Talha	Piran Ghayab	Nau Bahar Canal Road
49	Raaj Homes	Jahangir Abad	Off Southern Bypass Road Multan
50	Shah Town Phase-II	Jahangir Abad	New Sabzi Mandi/Usman Ghani Road Near Pak Fertilizer
51	Engineering Avenue / Ahbab Colony	Durrana Langana	MA Jinnah Road Multan
52	Satellite Homes	Seer kharak	Nawab Pur Road Multan
53	Saad Village	Seer Kharak	Off Nawab Pur Road Multan
54	Fazal karim Town	Taj Pur Sandila	Off Suraj Miani Road Multan Behind Karam

Sr. No.	Name of LSD/Housing Scheme	Mouza	Location
			Town
55	Afzal City (extension)	Alamdi Surah	Suraj Miani Road Multan
56	Ahmad Bucha Colony	Buch Mubarik	Ghous-e-Azam Road Multan
57	Qasim Villas (Extension)	Qasim Bela	Off Langrial Road Multan
58	Karam Town	Raj Garh & Taj Pur Sandila	Off Suraj Miani Road Multan
59	New Ali Garden	Seer Miani	Taj pur Sandila off Suraj Miani Road Multan
60	Without Name LSD (Noman Khan)	Taraf Mubarak Awwal	Near Darbar Ghory Shah Nawab Pur Road Multan
61	Without Name LSD (Mehboob Dogar)	Seer Kharak	Off Nawab Pur Road Multan
62	Niaz Homes	Bua Pur	Off MA Jinnah Road Multan
63	Ambassador Homes	Bua Pur	Off MDA Jinnah Road Multan
64	Chenab Village	Bua Pur	MA Jinnah Road Multan
65	Joiya Executive Villas	Bua Pur	MA Jinnah Road Multan
66	Gulraiz Extention	Bua Pur	MA Jinnah Road Multan
67	Zafar LSD	Bua Pur	MA Jinnah Road Multan
68	Khar Homes	Bhinda Sandila	Near Sikandri Nala off Soraj Miani Road Multan
69	Without Name LSD (Younis Khan)	Bhinda Sandila	Off Suraj Miani Road Multan
70	Fahad Garden	Taraf Mubarak Doem	Behind Naqsh Band Colony off Chowk Rashid Abad Multan
71	Fahad City-II	Bua Pur	Off MA Jinnah Road Multan
72	Fahad Town	Bua Pur	Off LMQ Road Hassan Abad Gate No. 1
73	Without Name (Mahar Ali etc)	Seer Kharak	Nawab Pur Road Multan
74	Without Name (Ch. Tariq etc)	Neel Kot	Northern Bypass Road Multan
75	Without Name (Irfan Mahaar etc)	Taj Pur Sandila	Chowk Gujran Suraj Miani
76	Without Name (Irfan etc)	Neel Kot	Nawab Pur Road Multan

Sr. No.	Name of LSD/Housing Scheme	Mouza	Location
77	Nawab Colony	Taj Pur Sandila	Near chowk Gujran off Suraj Miani
78	Without Name	Bhinda Sandila	Near Sikandri Nala
	(Malik Asim etc)		
79	Without Name	Bua Pur	Near Bodla Town MA Jinnah Road Multan
	(Abdul Haq Wains etc)		
80	Ahmad Villas	Neel Kot	Northern Bypass Road Multan
81	VIP extension	Alamdi Surah	Suraj Miani Road
82	Abdullah Avenue	Sujjan Pur	Off LMQ Road
83	Mansor Villas	Tindni	Near Pul Wasil Ghous-e-Azam Road
84	Noor Mahal	Kamokoh	Behind VIP Colony Multan
85	Without Name LSD (Usman Sewra etc)	Alamdi Surah	Behind Afzal City Sooraj Miani Road Multan
86	Without Name LSD (Tariq Arain etc)	Alamdi Sura	Near Airport boundary Shuja Abad Canal Road Multan
87	Ever Green Opposite Khan Village Phase-I	Neel Kot	Behind khan Village Phase-I Multan
88	Gulshan-e-Raheem	Durrana Langana	Northern Bypass Road Multan
89	Gulshan-e-Sardar	Taraf Mubarak Doem	M.A Jinnah Road Multan
90	Paramount Villas	Bua Pur	LMQ Road Multan
91	Gulistan-e-Ali	Taraf Mubarak Awwal	Off Bosan Road Multan Near Model Town Multan
92	Govt. Officials Cooperative Housing Society Phase-I	Taraf Mubarak Doem	MA Jinnah Road Multan
93	Zain Town	Basti Saleh Mahey	Nawab Pur Road Multan Multan
94	Bismillah Town /	Saleh Mahey	Nawab Pur Road Multan Multan
	Awais Town		
95	Abdullah Town	Basti Saleh Mahey	Nawab Pur Road Multan Multan
96	Aashiyana Town	Bahadur Pur	Near Bosan Road Multan Multan
97	New Zain Town	Saleh Mahey	Nawab Pur Road Multan

Sr. No.	Name of LSD/Housing Scheme	Mouza	Location
98	Fida Avenue	Basti Nau	Nawab Pur Road Multan
99	Without Name LSD	Neel Kot	Behind Multan Public School Road Multan
	(M. Asad Khan)		
100	Fahad City	Neel Kot	Behind Bahadur Pur Bosan Road Multan
101	Chand Village	Neel Kot	Bosan Road Multan
102	Ali Hamza Garden	Basti Nau	Nawab Pur Road Multan
103	Ahbab Colony	Buch Khusro Abad	Near Buch Villas Bosan Road Multan
104	Noor-e-Saher	Bahadar Pur	Off Bosan Road Multan
	Canal View		
105	Gulshan-e-Zahra	Buch Khusro Abad	Near Buch Villas
			Bosan Road Multan
106	Without Name LSD	Bahadur Pur Basti Nau	Behind Green Town off Bosan Road Multan
	(Muhammad Siddique Bhatti)		
107	Without Name LSD	--	Basti Bhagwaan Pur Near Pul Arooka Multan
	(Rana Waheed Mustafa)		
108	Without Name LSD	Neel Kot	Northern Bypass Road Multan
	(Shah Nawaz Thahim, Ch. Tariq)		
109	Umar Town	Basti Nau	Near Northern Bypass Road Multan
110	Without Name LSD	Neel Kot	Near Agrics Colony Multan Public School Road Multan
	(Malik Anwar-ul-Haq)		
111	Without Name LSD	Neel Kot	Multan Public School Road Multan
	(Ateeq-ur-Rehman)		
112	Without Name LSD	Bahadur Pur	Near Pak Turk Multan Public School Road Multan
	(Mirza Imran Tariq)		
113	Gulshan-e-Anwar	Bahadur Pur	Multan Public School Road Multan
114	Without Name LSD	Kotla Muterban	Muhalla Nazim Abad Multan Public School Road Multan
	(Dr. Muhammad Imran)		

Sr. No.	Name of LSD/Housing Scheme	Mouza	Location
115	Without Name LSD	Durrana Langana	Opposite WAPDA Town Gate Multan Public School Road Multan
	(Ch. Pervaiz Iqbal)		
116	Yasmin High Roof Villas	Neel Kot	Near Agrics Colony Multan Public School Road Multan
117	Taimoor Villas	Neel Kot	Multan Public School Road Multan
118	Ahmad City	Sassi Miani	Near Adda Nihaaly Wala Bosan Road Multan
119	Metro Homes	Durrana Langana	Near BZU
			Bosan Road Multan
120	Rana Villas	Neel Kot	Multan Public School Road Multan
121	Palm Villas	Bahadur Pur	Multan Public School Road Multan
122	Without Name LSD	Neel Kot	Multan Public School Road Multan
	(Shakeel Ahmed, Zafar Iqbal)		
123	Without Name LSD	Saleh Mahey	Off Bosan Road Multan
	(Sheikh Inam-ul-Haq)		
124	Park Lane LSD	Saleh Mahey	Bosan Road Multan
125	Kamal Park Avenue	Bahadur Pur	Multan Public School Road Multan
126	Luxury Villas	Durrana Langana	Multan Public School Road Opposite PIA Colony Multan
127	Fatima Avenue	Neel Kot	Multan Public School Road Multan
128	Dream Land City	Neel Kot	Multan Public School Road Multan
129	Pyara Village / Green Villas	Nandla	Nawab Pur Road Multan
130	Pace City	Durana Langana	Northern Bypass Road Multan
131	Gulshan-e-Wahid (Extension)	Durrana Langana	Northern Bypass Road Multan
132	Al Khalil	Kotla Muhammad Baq	Bhawal Pur Road
133	Al Ramzan Town	Taraf Daira	Suraj Kund Road
134	Ashyana LSD	Samurana	Wali Muhammad Canal Road
135	Awais Villas	Dera Muhammadi	
136	Azam City LSD	Alamgir	Muzaffar Garh Road
137	Aziz Abad LSD	Alamgir	Muzaffar Garh Road

Sr. No.	Name of LSD/Housing Scheme	Mouza	Location
138	Civil City	Dera Muhammadi	Multan Bypass Road
139	Civil Society	Samurana	Off Multan Bypass Road
140	Civil Town	Samurana	Sher Shah Bypass
141	Daood Town	Kayan Pur	Bahawl Pur Sukha Road
142	Gulshane Kareem	Taraf Daira	Suraj Kund Road
143	Iqra LSD	Dera Muhammadi	Multan Bypass Road
144	Johar LSD	Dera Muhammadi	Sher Shah Bypass Road
145	Manzoor Sharif Town	Taraf Daira	Off Sui Gas Road
146	New Ghaus-e- Azam	Kayan Pur	Bahawalpur Road
147	New Green City	Alamgir	Shujabad Road
148	New Sun City	Alamgir	Old Shujabad Road
149	Qadri Town	Rangeel Pur	Bahawalpur Road
150	Rana Ghafar Town	Samurana	Peer Colony near Pul Kalroo
151	Saeedia LSD	Alamgir	Old Shujabad Road
152	Sun City Homes	Alamgir	Old Shujabad Road
153	Talha LSD	Kotla Muhammad Baqa	Bhawal Pur Road
154	Umair Town LSD	Samurana	Peer Colony near Pul Kalroo
155	Usman Town	Taraf Ravi	New Central Jail Road
156	Watan Saif Homes	Taraf Daira	Sui Gas Road
157	New Qasim Town	Samurana	Qasim Pur Canal Road
158	Yaqoob Town LSD	Dera Muhammadi	Multan Bypass Road
159	Ahmed Garden	Tiba Masood Pur	Sher Shah Road
160	Chaudhary Town	Tibba Massod Pur	Sher Shah Road
161	Galaxy Garden	Muzaffar Abad	Off. Sher Shah Road
162	Golden City	Jangal Bahaira	Off Multan Bypass Road
163	Gulshan Town	Hamid Pur Kanora	Industrial Estate Road
164	Raheel Villas (Palm City)	Alamgir	Old Shujabad Road
165	New Sher Shah City	Sher Shah	Multan Bypass Road
166	Rasheed Homes	Qasim Bela	Khair Pur Minor
167	Rehman Garden	Tiba Masood Pur	Tiba Masood Pur

Sr. No.	Name of LSD/Housing Scheme	Mouza	Location
168	Sorrison Villas	Kotla Abul Fatah	Askaria Bypass Road
169	Yaseen Garden	Tiba Masood Pur	Sher Shah Road
170	Adeel Canal View / Bilal Canal View	Dera Muhammadi	Bahawal Pur Road
171	Al Sadeeq Garden	Peer Mahmood Habiba Sayal	Vehari Road
172	Ali Green City	Bhaini	Budhla Sant Road
173	Bismillah LSD	Dera Muhammadi	Bhawal Pur Road
174	Dewan Town	Bhaini	Budhla Sant Road Multan
175	Ghaffar Dream City	Seetal Mari	Budhla Sant Road
176	Gulshan-e- Ishaq	Bhaini	Budhla Sant Road
177	Gulshane Rahman	Arazi Ghulam Mustafa Khan	Dunyapur Road
178	Hameed LSD	Arazi Ghulam Mustafa Khan	Dunyapur Road
179	Hassan LSD	Taraf Ravi	Dunyapur Road
180	Janjnwa Town	Ram Kali	Off Southerb Bypass Road
181	Jinnah Garden	Arazi Ghulam Mustafa Khan	Dunyapur Road
182	Lala Zar	Dera Muhammadi	Multan Bypass
183	Maryam City LSD	Bhaini	Vehari Road
184	MHA Phase-I	Ram Kali	Multan Bypass Road
185	Model City	Ram Kali	Multan Canal Branch Road
186	Mujahid Canal View	Seetal Mari	Budhla Road
187	Najaf City	Habiba Sayal	Vehari Road
188	New Ibrahim City	Dera Muhammadi	Budhla Sant Road
189	New Al-Babar	Kot Rab Nawaz	Vehari Road
190	New Sharif City	Kot Rab Nawaz	Vehari Road
191	Noor City	Dera Muhammadi	Bahawalpur Road
192	Rizwan Town	Seetal Mari	Stadium Road
193	Sadiq LSD	Bhaini	17 Kassi Vehari Road
194	Waqar City	Arazi Ghulam Mustafa Khan	Dunya Pur Road
195	Mawa City	Jalal Pur	Tehsil Jalal Pur Peer Wala, Multan Road

Sr. No.	Name of LSD/Housing Scheme	Mouza	Location
196	New Jalal Pur City	Jalal Pur	Permit Lodhran Road (Jalal Pur)
197	Green Valley	Kotla Abu-ul-Fateh	Askaria Bypass Road
198	Iqbal Town LSD	Tiba Masood Pur	Sher Shah Road
199	Tawakal Town	Kayan Pur	Old Shujabad Road
200	Baber Town	Alamgir	Old Shujabad Road
201	Falcon City Phase-I	Kot Rab Nawaz	Southern Bypass Road
202	Falcon City Phase-II	Nai Wala	Southern Bypass Road
203	Gulshan-e- Faiz	Pir Muhammad Habiba Seyal	Southern Bypass Road
204	Heaven City	Nai Wala	Budhla Sant Road
205	Millennium City Ph-I	Arazi Ghulam Mustafa Khan	Dunyapur Road
206	Millennium City Ph-II	Arazi Ghulam Mustafa Khan	Dunyapur Road
207	Nayab Grace City	Bhaini	Stadium Road
208	Paradise City	Arazi Ghulam Mustafa Khan	Dunyapur Road
209	Shah Jahan City	Dera Muhammadi	Bhawal Pur Road
210	Yousaf Avenue	Arazi Ghulam Yasin	Dunyapur Road
211	Nayab Town	Bhaini	Budhla Sant Road
212	Nayab Garden	Bhaini	Budhla Sant Road
213	Safiya Homes	Bhaini	Budhla Sant Road
214	Govt. Official Cooperative House Building Society Phase-II	Bhaini/Kot Rab Nawaz	Southern Bypass Road

[Annexure-U]

[Para: 4.1.22]

Inadvertent delay in sanction of land subdivision plans – Rs 341.168 million

(Amount in Rupees)

Sr. No .	Name of Sceme / LSD	Road/ location	Date of Application	Map Approval No. & date	Delay in days / time duration	Total Area in Kanal	Rate per Kanal	Land Valuation
1	Relax City	Mouza Madina Matital road UC-89	166/ 22.10.2010	12.10.2015	1,825.00	69.75	698,000	48,685,500
2	Murad Garden	Mouza Madina. Matital road UC No.89	350/ 27.01.2011	28.10.2016	2,070.00	42.05	774,000	32,546,700
3	gulistan-e-Sarfraz	Kirpal pur , khanewal road UC-127	373/ 24.12.2008	24.03.2009 & NIL	90.00	60.00	890,000	53,400,000
4	Palm City	Makhdoom Rashid , Vehari Road (UC-124)	22 27.08.13	52 11.10.14	420.00	38.00	717,600	27,268,800
5	gulistan-e-Zeenat	Qadirpur Ran Gharbi Qadirpur bypass UC-138	65 22.07.08	29.01.2009	180.00	63.65	243,750	15,514,688
6	Qudarat Town	Mouza Larr, Bahawapur road (UC-111)	190 16.02.16	23.04.2016	67.00	99.70	78,138	7,790,309
7	Relax Garden	Mouza Madina Mattital Road	698 / 06.06.2011	12.10.2015	1,590.00	35.10	698,000	24,499,800
8	Professor Avenue	Moza madina Mattital Road	1045-1046/ 27.06.2014	12.10.2014	105.00	98.00	1,000,000	98,000,000
9	Mawa City Land Subdivision	Mouza Alipur Jalalpur Pirwala- Shujabad Road	10/ 15.02.2017	22.05.2018	97.00	85.80	390,000	33,462,000
	Total							341,167,796

[Annexure-V]

[Para: 4.2.1]

Non-recovery of Conversion Fee, Map Fee and design fee – Rs 5.792

(Amount in Rupees)

Sr. No.	Name of housing scheme/ LSD	Location address of the scheme	Total area (kanals)	Date of submission of Map	Rate as per Valuation Table	Land Valuation	Conversion Fee	Map Fee [before 2010 200 per Marla] [after 2010 Rs 1000 per kanal]	from 2010 Design Fee @ 500 per Kanal per Design	Scrutiny Fee	Total Fee Due	Total Fee charged	Less Recovery of Fee
1	Chanab Garden	Nawabpur Road	32.55	114/28.07.07	1600.00 per Marla	104,160,000	8,138	130,200	-	20	138,358	101,020	37,338
2	Sultan City LSD	Moza Jahan girabad Khanewal road	62.00	134/22.08.08	1000.00 per Marla	124,000,000	1,240,000	248,000	-	20	1,488,020	179,620	1,308,400
3	Gulshane-Hayat LSD	Moza Jahan girabad Khanewal road	57.00	172/05.09.08	1000.00 per Marla	114,000,000	1,140,000	228,000	-	20	1,368,020	179,620	1,188,400
4	Impala Homes LSD - Combined	Vehar i road behind Kh. Farid Social Security Hospital Multan	47.75	328/20.02.10 248/29.01.11	3400.00 per Marla	324,700,000	3,247,000	47,750	47,750	1,000	3,343,500	85,920	3,257,580
						666,860,000	5,635,138	653,950	47,750	1,060	6,337,898	546,180	5,791,718

[Annexure-W]

[Para: 4.2.2]

Non-transfer / Non-mutation of area of public amenities in the name of sanctioning authority – Rs 190.962 million

(Amount in Rupees)

Sr. No.	Name of Sceme / LSD	Road/ location	Total Area in Kanal	Date of Application	Map Approval No. & date	Area to be transferred of Open spaces and Public Buildings, roads	Rate as per Valuation table*	Area as per Unit of Valuation Table	Amount	Status
1	Chanab Garden	Nawabpur Road	32.55	114 28.07.07	31.08.07	10.04	160000 per Marla	200.80	32,128,000	Transfer deed not registered in revenue record, mutaion register, fard malkiat and property register
2	Sultan City	Matital Road near Joyland Park	62.00	134/ 22.08.08	114 28.08.08	21.15	100000 per Marla	423.00	42,300,000	Transfer deed not registered in revenue record, mutaion register, fard malkiat and property register
3	Gulshan e Hayat	Mouza Jahangirabad Mattital Road Multan	57.00	172 05.09.08	216 10.10.08	16.15	100000 per Marla	323.00	32,300,000	Transfer deed not registered in revenue record, mutaion register, fard malkiat and property register
	Sub-total MCM					47.34			106,728,000	

* Calculations are made as per rates in valuation table of 2017-18 where relevant valuation table not provided by the management.

[Annexure-X]

[Para: 4.2.4]

Irregular approval of schemes without fulfilling Pre-requisite of area – Rs 342.160 million

Sr. No.	Name of LSD/Housing Scheme	Location address of the scheme	Name of owner along with his CNIC and contact numbers	Total area (kanals)	Date of submission of Map	Rate as per Valuation Table	Land Valuation	Authority
1	Chanab Garden	Nawabpur Road	Un-known	32.55	114/28.07.07	160000 per Marla	104,160,000	MCM processed by defunct TMA
2	Sultan City LSD	Moza Jahangirabad Khanewal road	Un-known	62.00	134/22.08.08	100000 per Marla	124,000,000	MCM processed by defunct TMA
3	Gulshan -e- Hayat LSD	Moza Jahangirabad Khanewal road	Wahid Bux, Noor Muhammad etc CNICs 36302-9579941-5 and 36302-0322224-5 r/o Moza Jahangirabad ada Post office Fertilizer Factory	57.00	172/05.09.08	100000 per Marla	114,000,000	MCM processed by defunct TMA
	Total						342,160,000	

* Calculations are made as per rates in valuation table of 2017-18 where relevant valuation table not provided by the management.

[Annexure-Y]

[Para: 4.2.6]

Non-recovery of dues from illegally established land subdivisions / housing schemes – Rs 27.909 million

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Aprox. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Audit Remarks
1	LSD of Kotla M. Baqa Behind Gulistan e Ashar near Nimko factory	MCM	30	176000 per Marla	3,520,000	105,600,000	1,056,000	1,000	30,000	30,000	1,117,000	File not exist, development work not completed, Govt. dues not recovered site of public amenities not ensured and sale purchase of land is going on irregularly
2	LSD of Kotla M. Baqa Near Masjid Faizan opposite Street Masjid Qari Muhammad Hanif	MCM	50	176000 per Marla	3,520,000	176,000,000	1,760,000	1,000	50,000	50,000	1,861,000	File not exist, development work not completed, Govt. dues not recovered site of public amenities not ensured and sale purchase of land is going on irregularly
3	Jabbar Town, Mouza Ram Kali	MCM	88	150000 per Marla	3,000,000	264,000,000	2,640,000	1,000	88,000	88,000	2,817,000	File not exist, development work not completed, Govt. dues not recovered site of public amenities not ensured and sale purchase

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Aprox. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Audit Remarks
												of land is going on irregularly
4	Noor City Phase-I behind sui gas track link Bahawalpur Road Multan	MCM	88	150000 per Marla	3,000,000	264,000,000	2,640,000	1,000	88,000	88,000	2,817,000	File not exist, development work not completed, Govt. dues not recovered site of public amenities not ensured and sale purchase of land is going on irregularly
5	Noor City Phase-II behind sui gas track link Bahawalpur Road Multan	MCM	80	150000 per Marla	3,000,000	240,000,000	2,400,000	1,000	80,000	80,000	2,561,000	File not exist, development work not completed, Govt. dues not recovered site of public amenities not ensured and sale purchase of land is going on irregularly
6	LSD in Extension of Civil Garden Behind civil Garden Area linked on Muzafargarh Road Near Pul Kalroo Mouza Samorana	MCM	32	250000 per Marla	5,000,000	160,000,000	1,600,000	1,000	32,000	32,000	1,665,000	File not exist, development work not completed, Govt. dues not recovered site of public amenities not ensured and sale purchase of land is going on irregularly
7	LSD Near	MCM	10	250000	5,000,000	50,000,000	500,000	1,000	10,000	10,000	521,000	File not

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Aprox. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Audit Remarks
	Labour Colony Additional Area			per Marla								exist, development work not completed, Govt. dues not recvoered site of public amenities not ensured and sale purchase of land is going on irregularly
8	LSD of Additional Land of Marhaba Garden near Marhaba Garden	MCM	32	250000 per Marla	5,000,000	160,000,000	1,600,000	1,000	32,000	32,000	1,665,000	File not exist, development work not completed, Govt. dues not recvoered site of public amenities not ensured and sale purchase of land is going on irregularly
9	in Middle of Basti Samorana LSD being Established	MCM	6	250000 per Marla	5,000,000	30,000,000	300,000	1,000	6,000	6,000	313,000	File not exist, development work not completed, Govt. dues not recvoered site of public amenities not ensured and sale purchase of land is going on irregularly
10	Behind Basti Samorana being Established	MCM	60	250000 per Marla	5,000,000	300,000,000	3,000,000	1,000	60,000	60,000	3,121,000	File not exist, development work not completed,

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Aprox. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Audit Remarks
												Govt. dues not recovered site of public amenities not ensured and sale purchase of land is going on irregularly
11	Additional land Sub Division in extension of Johar Town	MCM	70	250000 per Marla	5,000,000	350,000,000	3,500,000	1,000	70,000	70,000	3,641,000	File not exist, development work not completed, Govt. dues not recovered site of public amenities not ensured and sale purchase of land is going on irregularly
12	Al-Rehman Garden Stadium Road Multan Road From Budhla Road to Stadium Mouza Bhaini	MCM	60	243000 per Marla	4,860,000	291,600,000	2,916,000	1,000	60,000	60,000	3,037,000	File not exist, development work not completed, Govt. dues not recovered site of public amenities not ensured and sale purchase of land is going on irregularly
13	LSD at Chah Qaimwla Piran Ghaib Near Pull Railway adjacent to Abadi Dehi Near Southern/Eastern bypass	MCM	50	100000 per Marla	2,000,000	100,000,000	1,000,000	1,000	50,000	50,000	1,101,000	File not exist, development work not completed, Govt. dues not recovered site of public

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Aprox. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Audit Remarks
												amenities not ensured and sale purchase of land is going on irregularly
14	LSD near Ahmed Abbassi Hotel piran Ghaib Near Sohni Dharti	MCM	20	100000 per Marla	2,000,000	40,000,000	400,000	1,000	20,000	20,000	441,000	File not exist, development work not completed, Govt. dues not recvoered site of public amenities not ensured and sale purchase of land is going on irregularly
15	Askari Town	MCM	155	4750000	593,750	92,031,250	920,313	1,000	155,000	155,000	1,231,313	File exist, but at site the location as per site plan was not traced out in presence of Building Inspector Faiz Rasool
Total							26,232,313	15,000	831,000	831,000	27,909,313	

* Calculations are made as per rates in valuation table of 2017-18 where relevant valuation table not provided by the management.

[Annexure-Z]

[Para: 4.3.5]

Non-recovery of dues from illegally established land subdivisions / housing schemes – Rs 1.919 million

Sr. No.	Land of Sub Division (LSD)/ Owner	Concerned Authority	Aprox. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Audit Remarks
1	LSD-I near Bumb Mor Stop on Gallyawal Road Jhalpur Pirwala owned by Unknown persons	MC Jhalpur / DCM	80	1150000 per Acre	143.750	11,500.000	115,000	1,000	80,000	80,000	276,000	Neither File produced by MC Jhalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 iii. plots mortgaged/transfer of open space / roads not known to Audit
2	LSD-II near Bumb Mor Stop on Gallyawal Road Jhalpur Pirwala owned by Unknown persons	MC Jhalpur / DCM	70	1150000 per Acre	143.750	10,062.500	100,625	1,000	70,000	70,000	241,625	Neither File produced by MC Jhalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 iii. plots mortgaged/transfer of open space / roads

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Aprox. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval/ Map Fee	Total Fee Recoverable	Audit Remarks
												not known to Audit
3	LSD-I near Bumb Mor Stop on Jahan Pur Road Jhalpur Pirwala	MC Jhalpur / DCM	60	1150000 per Acre	143,750	8,625,000	86,250	1,000	60,000	60,000	207,250	Neither File produced by MC Jhalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 iii. plots mortgaged/transfer of open space / roads not known to Audit
4	LSD-I near Bumb Mor Stop on Jahan Pur Road Jhalpur Pirwala owned by Unknown persons	MC Jhalpur / DCM	50	1150000 per Acre	143,750	7,187,500	71,875	1,000	50,000	50,000	172,875	Neither File produced by MC Jhalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 iii. plots mortgaged/transfer of open space / roads not known to Audit
5	LSD-I near Khan Bela Jhalpur Pirwala	MC Jhalpur / DCM	56	1150000 per Acre	143,750	8,050,000	80,500	1,000	56,000	56,000	193,500	Neither File produced by MC Jhalpur/DCM Multan nor status of

Sr. No	Land of Sub Division (LSD)/ Owner	Concerned Authority	Aprox. Area (Kana l)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval/ Map Fee	Total Fee Recoverable	Audit Remarks
	owned by Unknown persons											recovery of dues known to Audit i. The development work was not completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 iii. plots mortgaged/transfer of open space / roads not known to Audit
6	LSD-II near Khan Bela Jalpur Pirwala owned by Unknown persons	MC Jalpur / DCM	64	1150000 per Acre	143,750	9,200,000	92,000	1,000	64,000	64,000	221,000	Neither File produced by MC Jalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 iii. plots mortgaged/transfer of open space / roads not known to Audit
7	LSD in Chak No. 84/M Ali Pur Road Jalpur Pirwala	MC Jalpur / DCM	88	1150000 per Acre	143,750	12,650,000	126,500	1,000	88,000	88,000	303,500	Neither File produced by MC Jalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not completed roads becomes repairable.

Sr. No	Land of Sub Division (LSD)/ Owner	Concerned Authority	Aprox. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval/ Map Fee	Total Fee Recoverable	Audit Remarks
												ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 iii. plots mortgaged/transfer of open space / roads not known to Audit
8	LSD near Ghallah Godaam on Kanhoo n Road Jhalpur Pirwala	MC Jhalpur / DCM	88	1150000 per Acre	143,750	12,650,000	126,500	1,000	88,000	88,000	303,500	Neither File produced by MC Jhalpur/DCM Multan nor status of recovery of dues known to Audit i. The development work was not completed roads becomes repairable. ii. No electricity, sewerage, and GAS facility exist, internal road width is less than 20-25 iii. plots mortgaged/transfer of open space / roads not known to Audit
	Total					79,925,000	799,250	8,000	556,000	556,000	1,919,250	

* Calculations are made as per rates in valuation table of 2017-18 where relevant valuation table not provided by the management.

[Annexure-AA]

[Para: 4.4.1]

Non-production of Record – Rs 900 million

Sr. No.	No. & Date	Name of LSD/Housing Colony	Location	Area	Status	Authority
1	Not provided	Madina City LSD	Mouza Todarpur old Multan road Shujabad	Not provided	Not provided	MC Shujabad
2	Not provided	Madina Garden LSD	Mouza Todarpur old Multan road Shujabad	Not provided	Not provided	MC Shujabad
3	Not provided	Jlal Canal View LSD	Mouza Todarpur Chaju Shah Road Shujabad	Not provided	Not provided	MC Shujabad
4	Not provided	Gulistan-e-Fatima LSD	Mouza Khairpur Rural Jlalpur Road Shujabad	Not provided	Not provided	MC Shujabad
5	Not provided	Jlal Canal View LSD	Mouza Todarpur Canal Road Shujabad	Not provided	Not provided	MC Shujabad
6	Not provided	Gulshan-e-Ramzan LSD	Mouza Skindarabad West Skindarabad Road Shujabad	Not provided	Not provided	MC Shujabad
7	Not provided	Peer Musafir Town LSD	Dairapur Bus Stop old Multan road Shujabad	Not provided	Not provided	MC Shujabad
8	Not provided	Royal City Al-Faiz Canal View LSD	Mouza Mirali Wahin old Multan Road Shujabad	Not provided	Not provided	MC Shujabad
9	Not provided	Shahjehan Royal City LSD	Mouza Khairpur Rural Mahra road jlalpur Road Shujabad	Not provided	Not provided	MC Shujabad
10	Not provided	Raheel Bagh LSD	Mouza Mirali Wahin old Multan Road Shujabad	Not provided	Not provided	MC Shujabad
11	Not provided	Hamza Town LSD	Mouza Todarpur Chaju Shah Road Shujabad	Not provided	Not provided	MC Shujabad
12	Not provided	Hussain City LSD	Mouza Mirali Wahin behind Tehsil Campus new Shujabad	Not provided	Not provided	MC Shujabad
13	Not provided	Al-Faiz Canal View LSD	Mouza Todarpur Canal Road Shujabad	Not provided	Not provided	MC Shujabad
14	Not provided	Jlal City LSD	Mouza Mirali Wahin Opp. Judicial Jail Multan road Shujabad	Not provided	Not provided	MC Shujabad
15	Not provided	Al-Rehman Town LSD	Mouza Gajuhatta West Jlalpur Road Shujabad	Not provided	Not provided	MC Shujabad
16	Not provided	Al-Rehman Colony LSD	Mouza Gajuhatta West Jlalpur Road Shujabad	Not provided	Not provided	MC Shujabad
17	Not provided	Arshad Town LSD	Mouza Gajuhatta Bypass Raod Shujabad	Not provided	Not provided	MC Shujabad
18	Not provided	Gulberg City LSD	Opp. Police Station Sadar Shujabad	Not provided	Not provided	MC Shujabad
19	Not provided	Al-Makkah Town LSD	Lodhran Road Shujabad	Not provided	Not provided	MC Shujabad
20	Not provided	Model Town LSD	Mouza Mirali Wahin Lar Road Shujabad	Not provided	Not provided	MC Shujabad
21	Not provided	Raza Town LSD	Mouza Shujabad chah terarh wal road Shujabad	Not provided	Not provided	MC Shujabad
22	Not provided	Mughal Canal View LSD	Mouza Gajuhatta Arban Bypass road Shujabad	Not provided	Not provided	MC Shujabad
23	Not provided	Model City LSD	Mouza Gajuhatta Urban new Police Station Sadar road Shujabad	Not provided	Not provided	MC Shujabad
24	Not provided	Hashim City LSD	Mouza Gajuhatta Near Railway Crossing Lar Road Shujabad	Not provided	Not provided	MC Shujabad

[Annexure-AB]

[Para: 4.4.2]

Non-recovery of dues from illegally established land subdivisions / housing schemes – Rs 15.097 million

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Aprox. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Special Study Remarks
1	LSD namely Latif Town Mouza Rani Wahin opposite Model Town on Lar Road Shujabad Near Railway Phatak Shujabad	MC Shujabad	80	12470 per Marla	249,400	19,952,000	199,520	1,000	80,000	80,000	360,520	No file exit Colony was chalked and colonization started but no recovery has been made
2	LSD namely Model town Mouza Rani Wahin on Lar Road Shujabad Near Railway Phatak Shujabad	MC Shujabad	88	12470 per Marla	249,400	21,947,200	219,472	1,000	88,000	88,000	396,472	No File produced by MC Shujabad and Govt. dues seems not recovered
3	Jalal Canal View LSD on Chaju Shah Road Shujabad	MC Shujabad	72	80000 per Marla	1,600,000	115,200,000	1,152,000	1,000	72,000	72,000	1,297,000	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit i. The development work was not completed ii. No Sewerage, Electricity, GAS facility exist. iii. Topping surface of roads becomes repairable. iv. Approach Road is not 60 Ft. v. plots mortgaged/transfer of open space / roads not known to Audit
4	Opposite Jalal Canal View a LSD propety Chalked out and colonization started without approval of any map / plan	MC Shujabad	24	80000 per Marla	1,600,000	38,400,000	384,000	1,000	24,000	24,000	433,000	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit i. The development work deoes not exist ii. No Sewerage, proper electrification / Gas facility iii. Approach Road is not 60 Ft. iv. plots mortgaged/transfer of open space / roads not known to

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Aprox. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Special Study Remarks
												Audit
5	Hamza Town Phase - I	MC Shujabad	88	80000 per Marla	1,600,000	140,800,000	1,408,000	1,000	88,000	88,000	1,585,000	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit i. The development work was not completed ii. No Sewerage, Electricity, GAS facility exist. iii. Topping surface of roads becomes repairable. iv. Approach Road is not 60 Ft. and internal road width was less than 20 feet v. plots mortgaged/transfer of open space / roads not known to Audit
6	Ali Town Near New Civil Courts Shujaabad Old Multan Road Shujabad Opposite Madina Garden	MC Shujabad	88	80000 per Marla	1,600,000	140,800,000	1,408,000	26,352	88,000	88,000	1,610,352	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit i. The development work was not completed ii. No Sewerage, Electricity, GAS facility exist. iii. Topping surface of roads becomes repairable. iv. Approach Road is not 60 Ft. v. plots mortgaged/transfer of open space / roads not known to Audit
7	Madina city old Multan Road Shujabad owned by Syed Athar Murtaza Shaha opp New civil court Shujabad	MC Shujabad	88	80000 per Marla	1,600,000	140,800,000	1,408,000	26,352	88,000	88,000	1,610,352	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit i. electricity was completed but in extension there is no boundary and rest of the are no electricity ii. Sewerage and gas was not functioning iii. plots mortgaged/transfer of open space / roads not known to Audit Actually it is a scheme and

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Aprox. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Special Study Remarks
												irregularly processed as LSD by MC instead of MDA
8	Additional Land in Raza Town LSD Extension	MC Shujabad	32	80000 per Marla	1,600,000	51,200,000	512,000	1,000	32,000	32,000	577,000	No recovery of dues was made in Govt. treasury Roads width is short and no development work is completed no utilities are provided so far.
9	Al-Faiz Canal View LSD at Old Multan Road Near Madina Garden	MC Shujabad	64	80000 per Marla	1,600,000	102,400,000	1,024,000	1,000	64,000	64,000	1,153,000	roads are rapairable and no other developemnt at site at all. No file provided nor any evidence of conversion / map fee was shown as per Rules.
10	Raheel Bagh/Garden situated on Multan Road Shujabad	MC Shujabad	56	80000 per Marla	1,600,000	89,600,000	896,000	1,000	56,000	56,000	1,009,000	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit i. The development work was not completed ii. No Sewerage, Electricity, GAS facility exist. iii. plots mortgaged/transfer of open space / roads not known to Audit
11	Ittefaq Rooyal City at Shujabad	MC Shujabad	64	80000 per Marla	1,600,000	102,400,000	1,024,000	1,000	64,000	64,000	1,153,000	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit i. The development work was not completed ii. No GAS facility exist. iii. plots mortgaged/transfer of open space / roads not known to Audit
12	LSD situated near KalaPul in between two roads canal road and city road colonization is about 80%	MC Shujabad	32	80000 per Marla	1,600,000	51,200,000	512,000	1,000	32,000	32,000	577,000	No recovery of dues was made in Govt. treasury Roads width is short and no development work is completed no utilities are provided so far.
13	Gulistan-e-Fatima Near Shujabad at Mouza	MC Shujabad	80	4372.000 per Acre	546,500	43,720,000	437,200	1,000	80,000	80,000	598,200	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit

Sr. No.	Land of Land Sub Division (LSD)/ Owner	Concerned Authority	Aprox. Area (Kanal)	Rate as per V. Table 2017-18	Rate per Kanal	Land Valuation	Conversion Fee	Scrutiny Fee	Design Fee	Approval / Map Fee	Total Fee Recoverable	Special Study Remarks
	Khairpur Shujabad											i. The development work was not completed ii. No GAS facility exist, internal road width is less than 20-25 iii. plots mortgaged/transfer of open space / roads not known to Audit
14	LSD on bank of samll canal near pul canal shujabad city	MC Shujabad	56	80000 per Marla	1,600,000	89,600,000	896,000	1,000	56,000	56,000	1,009,000	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit i. The development work was not completed ii. No GAS facility exist, internal road width is less than 20-25 iii. plots mortgaged/transfer of open space / roads not known to Audit
15	LSD on bank of small canal on western side near Gohar Motors	MC Shujabad	96	80000 per Marla	1,600,000	153,600,000	1,536,000	1,000	96,000	96,000	1,729,000	Neither File produced by MC Shujabad nor status of recovery of dues known to Audit i. The development work was not completed ii. No GAS facility exist, internal road width is less than 20-25 iii. plots mortgaged/transfer of open space / roads not known to Audit
Total						1,301,619,200	13,016,192	65,704	1,008,000	1,008,000	15,097,896	

* Calculations are made as per rates in valuation table of 2017-18 where relevant valuation table not provided by the management.