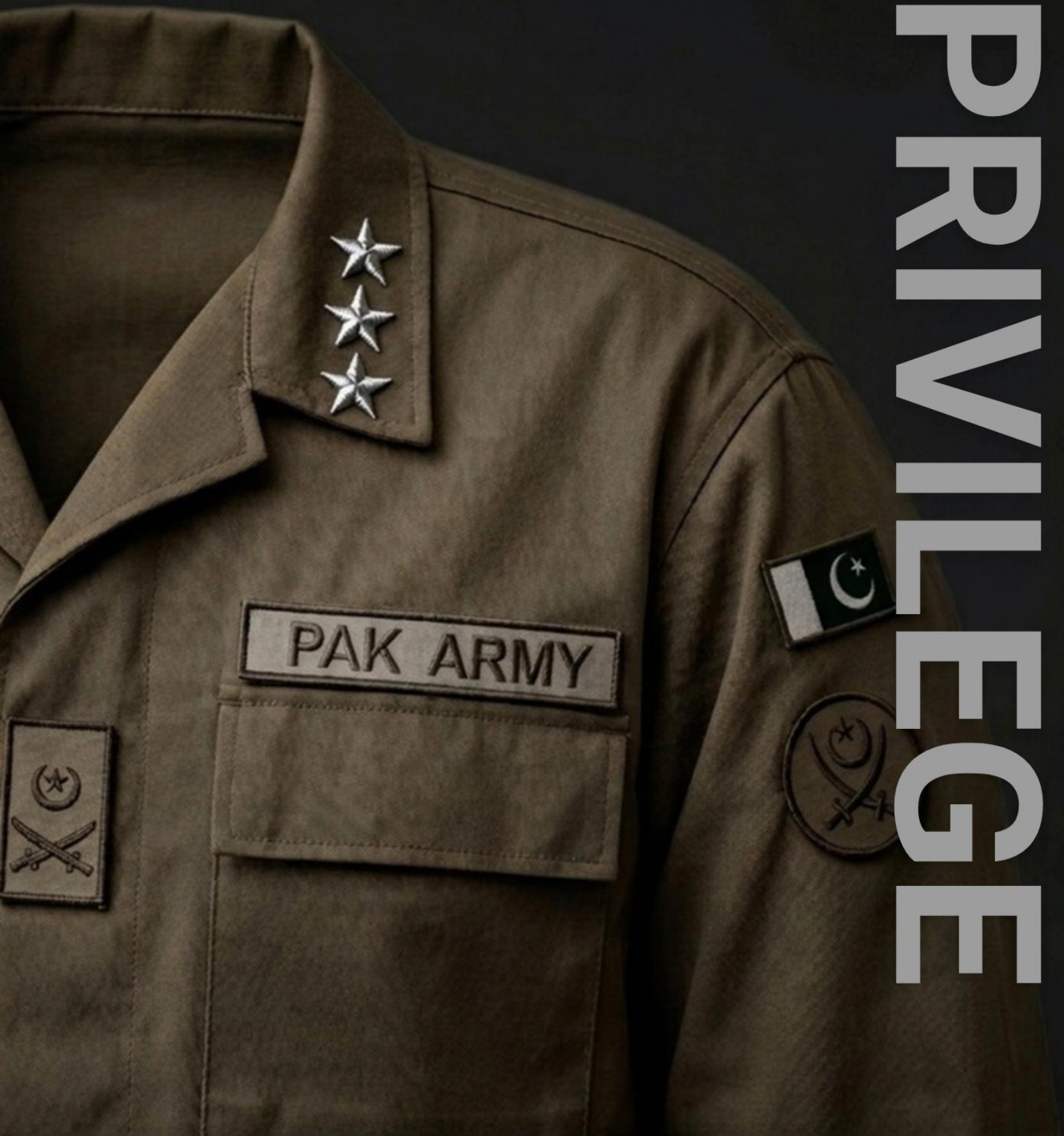


PAKISTAN ARMY

PRIVILEGE



A Research Booklet | August 2026

PAKISTAN ARMY PRIVILEGE

Examining the Perks, Land Allotments and Post-Retirement Benefits of
Pakistan Army Officers

*Case Studies: General-Rank Wealth Accumulation, Structural Institutional
Corruption and the Mechanics of Unaccountable Power in Pakistan*

This booklet abandons polite ambiguity. It details how the Pakistan Army's senior officer cadre has systematically institutionalized private material enrichment-spanning prime agricultural acreage, urban real estate monopolies and multi-billion-dollar commercial enterprises-all perfectly legally, entirely off-budget and fully shielded from public or judicial scrutiny.

EXECUTIVE PREFACE

The standard public debate surrounding the Pakistan Army's vast economic footprint consistently fails because it relies on accusations of petty criminality, simple theft or individual financial corruption. This booklet proceeds from a far more disturbing reality: nobody broke a rule.

The vast wealth accumulated by Pakistan's top military commanders is not stolen through back-alley embezzlement; it moves through channels that the state itself explicitly constructed, signed into law and gazetted. Prime urban land is allotted via standing military entitlements. Commercial conglomerates are registered under national charitable statutes. Housing authorities are created through executive ordinances with compulsory land acquisition powers. Post-service corporate directorships are notified in official gazettes.

That absolute legality is precisely the crisis. When an entire constitutional and statutory architecture is engineered over seven decades to divert publicly created value toward a self-perpetuating military officer class-while stripping civilian courts, auditors and voters of any legal standing to ask a single question-the result is not mere corruption; it is a permanent structural capture of the state.

Core Thesis: The Fiduciary Breach

An army holds a monopoly on organized violence on behalf of a sovereign population that never asked for the arrangement and cannot decline it. That is a strictly fiduciary position. A trustee who takes personal material benefits from the trust while refusing to open the books to the beneficiary has breached the fundamental obligation of trust, regardless of what internal army regulations claim.

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1

THE MACHINERY OF LAWFUL ENRICHMENT

To understand how military generals in Pakistan accumulate multi-generational wealth while serving on official government salaries, one must look not at criminal cartels, but at the statute books. The system does not operate despite the law; it operates through the law.

The institutional capital managed for the private benefit of the military officer fraternity termed *Milbus* by Dr. Ayesha Siddiqi has three defining characteristics: it is controlled directly by serving and retired officers, it serves a distinct service class rather than the general public and it is entirely insulated from ordinary state accountability procedures.

The Colonial Heritage: Land as Purchaser of Loyalty

The origins of this system long predate the founding of Pakistan in 1947. The British Indian Army built its recruitment framework in Punjab and the North-West Frontier on a transactional bargain: military service in exchange for irrigated state land.

When the colonial state constructed the vast Canal Colonies in Punjab from the 1880s onward, it converted public, arid waste into high-value agricultural estates. Crucially, a massive proportion of this newly created public value was not sold to the highest bidder or retained in the public treasury; it was allotted directly to military officers and soldiers based on rank.

Three Permanent Features of Military Land Grants

1. **Public Value Transfer:** The state creates economic value through public infrastructure (canals, roads) and hands the resulting financial increment to a military constituency.
2. **Inherited Loyalty:** The grant was never just a reward for past service; it was a down-payment on future political loyalty, establishing a landed military elite that passed its privileges down through generations.
3. **Elevated Social Class:** Land conferred political franchise, local administrative authority and elite socio-economic status, ensuring officers became permanent members of the ruling landed class. expansion.

In 1947, Pakistan inherited this colonial recruitment apparatus whole along with its cantonment estates, military land management regulations and the foundational assumption that senior military rank carries an automatic, unquestioned entitlement to state-created real estate wealth.

Statutory Insulation: How Laws are Drafted to Prevent Oversight

Over seven decades, successive military and civilian administrations expanded these colonial provisions into a comprehensive network of statutory insulation. The direction of legal evolution has been strictly one-way: every ordinance, amendment and gazette notification has either expanded military benefits, confirmed off-budget autonomy or eliminated routes by which civilian bodies could ask questions.

1. **The Cantonments Act (1924, Amended 2023).** The Cantonments Act provides the statutory basis for military land administration. Amendments enacted in July 2023 codified a vast definition of "military lands" and established the Directorate of Military Lands and Cantonments on a statutory footing. Crucially, the head of this directorate—the very entity that classifies, manages and reclassifies military lands across Pakistan—is legally mandated to be a serving Major General of the Pakistan Army on secondment. The institution that receives and redistributes the land is legally placed in charge of administering and auditing its own land transactions.

2. **The Defense Housing Authority (DHA) Ordinances.** Beginning in 1999, military cooperative housing schemes were converted by legislative ordinances into powerful statutory bodies (e.g., DHA Lahore Ordinance 1999, DHA Islamabad Ordinance 2005, DHA Rawalpindi Act 2013).

These statutes confer two extraordinary powers:

- **Compulsory Land Acquisition:** Section 11 of the DHA Lahore Ordinance deems land acquisition for DHA to be a "public purpose" under the Land Acquisition Act of 1894. State sovereign power is thus mobilized to acquire private civilian land forcibly, which is then redeveloped and sold commercially for immense private profit.
- **Delegated Audit Obligations:** Section 9 of the same ordinance provides that DHA budgets shall be approved and accounts audited "in such manner as may be prescribed." By omitting a mandatory, fixed statutory audit by the Auditor General of Pakistan, seven words in an ordinance effectively eliminate independent financial scrutiny.

3. **Off-Budget Budgetary Allocations.** The federal budget itself is structured to understate true military expenditure. Defense services allocations (e.g., PKR 2.55 trillion in 2025-26; PKR 3.01 trillion in 2026-27) exclude military pensions entirely. Military pensions are quietly appropriated under a separate civilian spending head (PKR 742 billion in 2025-26; PKR 822 billion in 2026-27). This presentation intentionally obscures the military's true claim on the national exchequer by 27 to 29 percent annually.

2

CASE STUDIES IN GENERAL-RANK WEALTH & IMPUNITY

To illustrate how this systemic architecture functions in practice, we examine five documented cases of three-star and four-star general officers. These cases span retirement land allotments, massive leaked offshore asset troves, commercial franchise networks, military court-martials and historical covert funds. The observation this supports requires no allegation of misconduct against anybody. The department that classifies, reclassifies and administers military land is headed by a serving officer of the institution that benefits from the classification. That is what the statute provides.

CASE STUDY 1:

General Raheel Sharif (Retd.)

The Allotment: Ninety Acres on Bedian Road, Lahore (पश्चिमी BRB Canal).

The Machinery: Border Area Committee Mutation Order(Dec 2014) / Revenue Record of Rights.

The Official Defense: ISPR confirmed the allotment in January 2017, stating it was executed under constitutional provisions and standard military procedure. An official noted that "every army chief receives a similar quantity on retirement," decided at General Headquarters (GHQ), transmitted to a Border Area Committee and automatically entered into provincial registers by the Punjab government.

The Blunt Reality: This is the clearest admission of sovereign capture ever documented. The entitlement is decided inside GHQ by officers. A committee of officers transmits the directive. An elected provincial civilian government is legally reduced to a mere clerk, obligated to stamp the transfer of high-value public land into private hands. Nobody in this chain is accountable to a voter. Furthermore, the schedule proving that "every chief gets ninety acres" has never been published. The condition that the land is non-transferable cannot be checked because the governing document is treated as a military secret.

CASE STUDY 2:

General Qamar Javed Bajwa (Retd.)

The Disclosure: In November 2022, investigative outlet FactFocus published tax returns and wealth statements belonging to the Chief of Army Staff's immediate family, reporting asset growth reaching PKR 12.7 billion over his six-year tenure.

The Official Defense: ISPR labeled the circulating data as "misleading." The family was never formally charged with illegal acts and no court has tested the documents.

The Blunt Reality: The significance lies in the state's instantaneous, asymmetric reaction. Within 24 hours of the leak, the Finance Minister ordered an emergency investigation-not into whether a serving general's family had accumulated billions off a government salary, but into who leaked the tax returns. Two Inland Revenue Service officers were promptly suspended and prosecuted. Confronted with a massive wealth disclosure regarding the most powerful officer in the country, the entire investigative apparatus of the state activated in one direction only: to hunt down the whistleblower and preserve institutional opacity.

CASE STUDY 3:

Lieutenant General Asim Saleem Bajwa (Retd.)

The Investigation: August 2020 reporting by FactFocus revealed a vast global commercial empire operated by the officer's immediate family while he served as Director-General ISPR, Commander Southern Command, Special Assistant to the Prime Minister and Chairman of the China-Pakistan Economic Corridor (CPEC) Authority.

The Corporate Empire: 99 registered commercial entities across the US, Canada, UAE and Pakistan, including a pizza franchise holding company operating 133 restaurants, with the officer's wife holding equal parent-company shares.

The Offer Offered & Ignored: The officer issued a detailed 4-page rebuttal, asserted he held a complete money trail and offered to submit his full financial record before any judicial forum in Pakistan. He tendered his resignation as SAPM (Special Assistance to Prime Minister), which the Prime Minister initially rejected before accepting weeks later.

The Blunt Reality: Taking the general at his word provides the most devastating critique of the state. A senior three-star general explicitly offered his entire financial record to any judicial forum in Pakistan and not a single court, regulatory agency or anti-corruption body in Pakistan dared to ask for it. Furthermore, the information was only exposed because North American corporate registries mandate public beneficial ownership filings. Domestic Pakistani disclosure laws required zero reporting.

CASE STUDY 4:

Lieutenant General Faiz Hameed (Retd.)

The Conviction: In December 2025, following a 15-month Field General Court Martial (FGCM) initiated after a Supreme Court petition regarding the Top City housing project, the former Director-General of ISI was sentenced to 14 years rigorous imprisonment.

The Stated Charges: Political activity, violating the Official Secrets Act, misusing authority and government resources and causing wrongful loss to individuals.

The Blunt Reality: While military defenders cite this as proof that the army holds its own accountable, the proceedings demonstrate complete institutional insularity. The inquiry was internal, the trial was held in a closed military tribunal and the entire public record consists of a brief press release. Crucially, the public charges did not include the extortion or expropriation of the Top City housing scheme-the very complaint brought by a civilian citizen that triggered the case. The public and the victim are instructed to accept a secret verdict on total trust.

CASE STUDY 5:

General Akhtar Abdur Rahman

The Disclosure: The 2022 Suisse Secrets leak revealed a Credit Suisse account opened in 1985 in the names of three sons of the former ISI chief who directed US/Saudi covert funding during the Afghan Jihad, with holdings reaching \$3.7 million.

The Blunt Reality: While family members dismissed the reporting as conjectural, the case highlights two critical points: covert intelligence pipelines provided unprecedented opportunities for untraceable capital accumulation and public discourse in Pakistan routinely exaggerates such figures (popularly cited as \$14 million). These unverified exaggerations allow the military establishment to dismiss entire files of legitimate evidence by correcting a single inflated number.

3

URBAN MONOPOLIES & RURAL LAND GRABS

The material footprint of military privilege is most aggressively visible in land distribution. From commercial real estate developments in prime metropolitan centers to vast agricultural tracts in Punjab and Sindh, land administration in Pakistan has been systematically re-engineered to benefit the military fraternity.

Defense Housing Authorities (DHAs): The Commercial Real Estate Engine

Defense Housing Authorities represent the most lucrative urban real estate monopoly in Pakistan. Originally designed to provide residential housing for officers, DHAs have evolved into massive commercial entities operating across Lahore, Karachi, Islamabad, Rawalpindi, Multan, Gujranwala and Quetta.

The DHA Value Transfer Cycle

1. Compulsory Acquisition: State sovereign power is used to acquire rural or peri-urban land from civilian smallholders at low, government-assessed compensation rates under the Land Acquisition Act 1894.
2. Reclassification & Urban Planning Exemption: Land is reclassified into high-density commercial and residential schemes, completely exempt from municipal planning oversights or local government property taxation.
3. Allotment by Rank: Prime residential and commercial plots are allotted to senior officers at nominal, administrative costs.
4. Market Realization: Plots are resold on the open commercial market at exorbitant speculative prices to wealthy civilians, generating billions in private capital gains for officer-allotees.

While the Islamabad DHA Act of 2013 contains a provision reserving a 50 percent quota for bereaved families of martyrs (shuhada), war-injured and junior ranks (sepoys to JCOs), the absence of any published statutory audit makes it impossible for the public to verify whether this quota is respected or if prime commercial plots remain concentrated among the senior general officer cadre.

Rural Land Disputes: Okara and the Lesson of Century-Old Fodder

The limits of military land authority were exposed during the Okara Military Farms dispute. In 2000, the Ministry of Defence attempted to force thousands of tenant farming families who had cultivated 17,000 acres of state land in Okara for over a century under the traditional battai (crop-sharing) system to sign short-term cash-rent leases.

The tenants recognized that short-term leases would destroy their historical occupancy claims under provincial tenancy laws and turn them into tenants-at-will who could be evicted at any moment. When tenants organized under the Anjuman Mazara Punjab, the state deployed paramilitary blockades, arrests and severe force to compel compliance.

The Okara Admission (2018)

In proceedings before the National Commission for Human Rights (NCHR) in December 2018, the Pakistan Army made a historic admission: it acknowledged that the 17,000 acres of land belonged to the Provincial Government of Punjab and that the army held the land solely to produce fodder for military livestock, holding zero title ownership.

This admission established that a federal military entity had administered provincial public land for a century, attempted to alter contractual tenancy terms unilaterally and enforced its economic will through police power without holding any legal title to the land whatsoever.

Corporate Farming & The Green Pakistan Initiative (GPI)

Since 2023, the military's land footprint has expanded dramatically under the banner of food security. Through the Green Pakistan Initiative (GPI), the military assumed a direct, leading role in a state-sponsored corporate farming megaproject aiming to cover up to 4.8 million acres of state land across Punjab and Sindh.

- **Sindh Allotments:** Over 52,000 acres across six districts were earmarked for transfer to private corporate entities formed under the military's umbrella on 20-year leases.
- **Cholistan Inaugurations:** In February 2025, senior military and provincial executive leadership jointly inaugurated smart farms, agricultural centers and research facilities in Cholistan, handing out land allotment letters to war casualties and investors.
- **Judicial Pushback & Expansion:** The Lahore High Court initially issued a stay order restraining the transfer of 45,000 acres in Punjab, questioning the constitutional authority of the military to engage in commercial agriculture. The stay was subsequently suspended on appeal, allowing court filings to reveal that an additional one million acres were being processed.

Before the courts, military representatives argued that corporate farming falls within the military's core mandate because *food security is a vital component of national security*. This argument carries profound, alarming implications: if national security is defined to encompass food supply, there is no economic sector in the country that cannot be legally absorbed under military management.

4

COMMERCIAL CONGLOMERATES & MARKET DISTORTION

Beyond land, the Pakistan military operates an vast, multi-billion-dollar commercial corporate empire. Managed through five primary welfare foundations: Fauji Foundation, Army Welfare Trust (AWT), Shaheen Foundation, Bahria Foundation and Pakistan Army Mutual Aid Fund & strategic state enterprises like the National Logistics Corporation (NLC), Milbus permeates virtually every sector of the civilian economy.

Fauji Foundation: The Unfair Advantage of a Welfare Trust

Established in 1954 with Pakistan's PKR 35.85 million share of the colonial Post-War Services Reconstruction Fund, the Fauji Foundation has grown into one of the largest industrial conglomerates in Pakistan. Its portfolio spans fertilizer production, cement manufacturing, oil and gas exploration, power generation, food processing, financial banking and terminal management.

ENTITY/ SECTOR	OPERATIONAL ROLE	MARKET POSITION & REGULATORY STATUS
Fauji Fertilizer Company (FFC)	Chemical & Agricultural Inputs	Dominant market leader; benefits from prioritized sovereign gas subsidies.
Fauji Cement Co. Ltd.	Building Materials & Infrastructure	Major supplier for national public works and DHA housing construction.
Askari Bank Ltd.	Financial Services & Banking	Captures massive military payroll accounts and defense procurement flows.
Fauji Trans Terminal Ltd.	Port Logistics & Fuel Handling	Controls strategic infrastructure at Karachi and Port Qasim.

The 80 Percent Welfare Claim and the Missing Audit

The Fauji Foundation routinely defends its commercial operations by asserting that over 80 percent of its annual commercial profits are dedicated directly to welfare-funding 132 educational institutions, technical training centers and a network of hospitals for military veterans and families of dead or disabled soldiers.

If this claim is accurate and verified, the foundation performs a legitimate social welfare function. However, the crux of the problem is evidentiary: **the Fauji Foundation is registered**

under the Charitable Endowments Act of 1890. Under this 19th-century statute, it is completely exempt from the standard corporate financial reporting, statutory audits and public disclosure requirements that bind public listed companies. The 80 percent welfare ratio remains an unverified, self-reported figure that no civilian authority or independent public auditor is permitted to test.

National Logistics Corporation (NLC) and State Market Crowding

Created by executive decree on July 20, 1978, to resolve a severe port congestion crisis at Karachi, the National Logistics Cell (now Corporation) deployed military vehicles and active duty officers to move imported wheat nationwide.

However, once the 1978 crisis passed, the NLC was never disbanded or returned to its emergency core duty. Instead, headed by a serving Major General, it expanded into a massive commercial freight, civil construction and border customs management conglomerate.

The Cannibalization of Pakistan Railways

Between 1975 and 2010, Pakistan Railways experienced catastrophic collapse: annual freight wagons loaded plummeted from 680,000 to 325,000 and its operating fleet fell from 36,500 to 18,500 wagons. While underinvestment and poor management contributed, the NLC actively captured state freight contracts. In October 2014, the Senate Standing Committee on Railways formally recommended that the army reallocate its freight transport to Pakistan Railways to prevent highway damage and restore rail revenues. The recommendation was completely ignored.

When military commercial entities operate with sovereign tax exemptions, guaranteed state procurement contracts and immunity from civilian commercial courts, private civilian enterprise is systematically crowded out, distorting market competition and draining state revenues.

5

THE FOUR MISSING DOCUMENTS & SCRUTINY FAILURE

The defense of military privilege in Pakistan rests on a single core demand: "Trust us, we follow internal rules." Yet, the entire system is structured to prevent the public, parliament or judiciary from verifying whether those rules exist or are followed.

Strip away every political speech, leaked document and unverified news report and the entire case against military economic privilege reduces to four documents that the institution refuses to make public.

The Four Missing Documents that Would Settle the Debate

1. **The Consolidated Register of Military Landholdings:** There is no public or official state register detailing the total acreage of land controlled, leased or owned by the armed forces in Pakistan. Every widely quoted statistic including the famous 11.58 million acres figure traces back to a single academic estimate published by Dr. Ayesha Siddiqa in 2007. The military refuses to publish an audited land register, leaving the public entirely in the dark regarding the true scale of military land acquisitions.
2. **The Rank-by-Rank Allotment Schedule:** There is no published schedule or statutory instrument detailing the exact land plot entitlements awarded to officers upon reaching specific ranks (Brigadier, Major General, Lieutenant General, Chief of Army Staff). When military spokesmen assert that land allotments are standard procedure, the document proving what an officer is legally entitled to receive remains classified.
3. **Independently Audited Welfare Expenditure Statements:** There is no independently audited financial report detailing what proportion of the commercial revenues generated by Fauji Foundation, AWT and DHA actually reaches war widows, injured sepoys and families of martyrs versus what proportion is consumed by general-rank pensions, executive perks and commercial reinvestment.
4. **The Public Register of Post-Retirement Appointments:** There is no public register tracking retired military officers who are appointed to key positions across civilian government departments, state-owned enterprises, independent regulatory bodies (NEPRA, PTA, NADRA) and diplomatic missions. Appointments are notified individually in gazettes, preventing any aggregate public analysis of military infiltration into civilian oversight bodies.

The Scrutiny Failure: Advisory Bodies without Enforcement Power

Every civilian or statutory institution in Pakistan that has attempted to investigate, regulate or restrict military privilege has discovered that its powers are strictly advisory.

- The National Commission for Human Rights (NCHR): Mediated the Okara dispute and documented rights violations, but could only recommend that tenants seek remedy from the Revenue Board. It possessed zero power to compel the Ministry of Defence to yield land.
- The Senate Standing Committees: Formally recommended that military freight move via Pakistan Railways rather than NLC. The recommendation carried zero legal enforceability and was ignored.
- The Civilian Judiciary: High Courts that have issued stays against military land transfers (e.g., Cholistan corporate farming) have repeatedly seen their stay orders suspended by superior benches or adjourned indefinitely amidst supreme political pressure.
- Anti-Corruption Authorities (NAB): National Accountability Bureau statutes were explicitly amended and interpreted to exclude serving military personnel from its operational jurisdiction, preserving an absolute military monopoly over its own discipline.

6

REFORM FRAMEWORK & THE UNANSWERED QUESTIONS

Dismantling a seven-decade-old system of lawful military privilege cannot be achieved through rhetoric or general accusations. It requires a precise, phased programmatic strategy that directly addresses transparency, statutory reform and constitutional balance.

Phased Reform Roadmap

Phase 1: Immediate Transparency & Disclosure (Zero Cost)

These measures require no legislative changes and alter no existing legal entitlements. They simply remove opacity:

- Publish a consolidated, public register of all military-administered landholdings categorized by province, cantonment and agricultural usage.
- Publish the official GHQ rank-by-rank entitlement schedule for land and plot allotments.
- Require all military welfare foundations (Fauji, AWT, Shaheen, Bahria) to submit independently audited annual financial reports to Parliament.
- Publish military pensions explicitly within the headline defense budget line item to present a transparent national defense cost.

Phase 2: Administrative & Statutory Recalibration

Utilize existing statutory provisions to restore civilian regulatory authority:

- Prescribe AGP Audits: Invoke Section 9 of the DHA Ordinances to explicitly mandate annual audits by the Auditor General of Pakistan (AGP).
- Municipal Tax Integration: Subject all commercial DHA developments to local municipal planning codes and property taxation.
- Competitive Procurement: Mandate open, competitive bidding for all state transport and logistics contracts, eliminating NLC's preferential status.
- Cantonment Reform: Amend the Cantonments Act to require that the Directorate of Military Lands be headed by a civilian administrative officer rather than a serving Major General.

Phase 3: Constitutional Realignment

Revisit recent constitutional changes (such as the 27th Amendment of November 2025) that grant lifetime civil and criminal immunity to five-star commanders, re-establishing the fundamental constitutional principle that no military officer is above civilian law or judicial process.

The Vital Funding Gap: Learning from International Comparators

Reformers must avoid the catastrophic mistakes of international precedents. When Indonesia enacted Law No. 34 of 2004 mandating that the government take over all military businesses within five years, the reform largely failed because businesses held through military foundations were exempted, allowing the military to retain its commercial footprint.

The Mandatory Question Every Reform Proposal Must Answer

If military commercial entities are stripped of their tax privileges or transferred to civilian state ownership, how will the state fund the legitimate welfare obligations owed to war widows, disabled soldiers and veterans?

Any proposal that dismantles military welfare enterprises without explicitly providing fully budgeted, civilian-administered replacement funding is not a reform proposal; it is a proposal to abandon military casualties. A credible reform framework must guarantee that legitimate veteran healthcare, disability pensions and martyr family stipends are fully absorbed into the transparent civilian budget, removing any valid excuse for the military to operate an off-budget commercial empire.

"They are not being accused of stealing. They are being asked to open the books. The refusal is the case."

ABOUT THIS BOOK



Pakistan's military privilege is not primarily a story of illegal theft, but of lawful, institutionalised enrichment protected from civilian scrutiny. Land allotments, housing authorities, welfare conglomerates and commercial enterprises transfer public value to a powerful officer class while weakening markets, courts and democratic accountability.

Meaningful reform must begin with transparent registers, independent audits, fair taxation and civilian oversight. Crucially, support for veterans, disabled soldiers and martyrs' families must continue through a transparent, publicly funded welfare system.