



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
CENTRAL ZAKAT FUND,  
ISLAMABAD ZAKAT & USHR  
COMMITTEE AND  
ZAKAT DEDUCTING AGENCIES  
AUDIT YEAR 2012-13**

**AUDITOR – GENERAL OF PAKISTAN**

## TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS	5
PREFACE	6
EXECUTIVE SUMMARY	7
SUMMARY TABLES & CHARTS	10
I <i>Audit Work Statistics</i>	10
II <i>Audit Observations Regarding Financial Management</i>	10
III <i>Outcome Statistics</i>	11
IV <i>Irregularities Pointed Out</i>	11
<b>CHAPTER 1</b> CENTRAL ZAKAT FUND	12
1.1 <i>Introduction</i>	12
1.2 <i>Comments on Budget &amp; Accounts</i>	13
1.3 <i>Brief Comments on the Status of Compliance with PAC Directives</i>	13
1.4    AUDIT PARAS	14
<i>Irregularity &amp; Non-compliance</i>	
1.4.1 <i>Non-reconciliation of Zakat collection</i>	14
1.4.2 <i>Non-collection of Ushr</i>	15
<b>CHAPTER 2</b> DISTRICT ZAKAT & USHR COMMITTEE ISLAMABAD	16
2.1 <i>Introduction</i>	16
2.2 <i>Comments on Budget &amp; Accounts</i>	17
2.3 <i>Brief Comments on the Status of Compliance with PAC Directives</i>	17
2.4    AUDIT PARAS	18
<i>Non-production of record</i>	
2.4.1 <i>Non-production of record</i>	18
<i>Irregularity &amp; Non-compliance</i>	
2.4.2 <i>Non-reconciliation of Zakat fund Account - Rs 94.307 million</i>	18
2.4.3 <i>Non-refund of unspent balance - Rs 32.546 million</i>	19
2.4.4 <i>Unauthorized functioning of chairmen Local Zakat Committees</i>	20
2.4.5 <i>Irregular release of Zakat funds without approval of District Zakat Committee - Rs 18.77million</i>	20
2.4.6 <i>Unjustified payment of Jahez funds without nikahnamas/tampered nikahnamas and to already married women – Rs 1 million</i>	21

2.4.7	<i>Selection of non-matriculate chairmen Local Zakat Committees</i>	22
<b>CHAPTER 3 LOCAL ZAKAT COMMITTEES</b>		23
3.1	<i>Introduction</i>	23
3.2	<i>Comments on Budget &amp; Accounts</i>	23
3.3	AUDIT PARAS	23
	<b><i>Irregularity &amp; Non-compliance</i></b>	
3.3.1	<i>Payment in cash / through open cheques instead of crossed cheques – Rs 1.106 million</i>	23
3.3.2	<i>Non-refund of unspent balances by LZCs – Rs 3.126 million</i>	24
<b>CHAPTER 4 HEALTH WELFARE COMMITTEES (HOSPITALS)</b>		25
4.1	<i>Introduction</i>	25
4.2	AUDIT PARAS	25
	<b><i>Irregularity and Non-compliance</i></b>	
4.2.1	<i>Procurement of medicines without calling open tenders-Rs 16 million</i>	25
4.2.2	<i>Non-refund of unspent balance– Rs 2.047 million</i>	26
<b>CHAPTER 5 ZAKAT DEDUCTING AGENCIES</b>		27
5.1	<i>Introduction</i>	27
5.2	AUDIT PARAS	28
	<b><i>Non-production of record</i></b>	
5.2.1	<i>Non-production of record</i>	28
Annexure-1	MFDAC PARAS	29
Annexure-2	Audit Impact Summary	34
Annexure-3	Non-production of record	35
Annexure-4	Unauthorized functioning of chairmen/administrator LZCs	36
Annexure-5	Irregular release of Zakat funds without approval of DZC	39
Annexure-6	Unjustified payment of Jahez funds without nikahnamas/tampered nikahnamas and to already married women	40
Annexure-7	Non-matriculate chairmen of Local Zakat Committees	43
Annexure-8	Payment in cash/through open cheques instead of crossed cheques	45



## **ABBREVIATIONS & ACRONYMS**

<b>ACL</b>	<b>Audit Command Language</b>
<b>AGP</b>	<b>Auditor-General of Pakistan</b>
<b>AIR</b>	<b>Audit and Inspection Report</b>
<b>CZA</b>	<b>Central Zakat Administration</b>
<b>CZC</b>	<b>Central Zakat Council</b>
<b>CZF</b>	<b>Central Zakat Fund</b>
<b>DAC</b>	<b>Departmental Accounts Committee</b>
<b>DZC</b>	<b>District Zakat Committee</b>
<b>DZF</b>	<b>District Zakat Fund</b>
<b>DZO</b>	<b>District Zakat Officer</b>
<b>FATA</b>	<b>Federal Administrated Tribal Areas</b>
<b>HWC</b>	<b>Health Welfare Committee</b>
<b>LZC</b>	<b>Local Zakat Committee</b>
<b>LZF</b>	<b>Local Zakat Fund</b>
<b>MFDAC</b>	<b>Memorandum for Departmental Accounts Committee</b>
<b>MORA</b>	<b>Ministry of Religious Affairs</b>
<b>PAO</b>	<b>Principal Accounting Officer</b>
<b>PAC</b>	<b>Public Accounts Committee</b>
<b>PLA</b>	<b>Personal Ledger Account</b>
<b>VTI</b>	<b>Vocational Training Institute</b>

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance 2001 and Clause (7) of Section 11 of Zakat and Ushr Ordinance, 1980, require the Auditor General of Pakistan to conduct audit of the Central Zakat Fund, Provincial Zakat Funds, District Zakat Funds and Local Zakat Funds.

The Report is based on Audit of Central Zakat Fund, District Zakat Fund Islamabad Capital Territory (ICT) and Zakat Deducting Agencies for the financial years 2010-12. The Directorate of Zakat Audit conducted audit during the year 2012-13 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The Audit observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

Most of the observations included in this report have been finalized in the light of discussions in the DAC meetings.

The Audit Report is submitted to the President in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973, for causing it to be laid before both houses of Majlis-e-Shoora [Parliament].

Dated:

**(MUHAMMAD AKHTAR BULAND RANA)**  
**Auditor-General of Pakistan**

## EXECUTIVE SUMMARY

Zakat system was introduced in Pakistan through Zakat and Ushr Ordinance, 1980. Zakat collected on voluntary basis and deducted on compulsory basis by the financial and other institutions, is kept in the Central Zakat Fund (CZF) which is managed by the Ministry of Religious Affairs (Zakat Cell). Funds in the CZF are released to the Provincial Zakat Funds (PZFs) including FATA, Gilgit-Baltistan Zakat Fund (GBZF), Islamabad Capital Territory and emergency relief. Provincial Zakat Councils (PZCs) release funds from PZFs to District Zakat Funds (DZFs) for assistance to the *Mustahiqeen*.

The Directorate of Zakat Audit (DZA) carries out the audit of Central Zakat Fund, Provincial Zakat Funds, District Zakat Funds and collection of Zakat by Zakat Deducting / Collecting Agencies. Directorate of Zakat Audit has a human resource of 28 officers and staff resulting in 7812 man days. The annual budget amounted to Rs 16 million.

The office is mandated to conduct regularity (compliance with authority) audit of formations under its jurisdiction to assess transparency in collection and distribution of Zakat. The procedures followed during this process consist of interaction with employees during field work, interviewing beneficiaries to evaluate their satisfaction on Zakat system, examining selected documents and records, filling internal control questionnaires to assess the internal control system and reviewing applicable laws and regulations.

### **a. Scope of Audit**

The total amount released by Ministry of Religious Affairs during the financial year 2011-12 was Rs 11,822.901 million providing to 265 formations. The Directorate of Zakat Audit audited expenditure of Rs 2,055.846 million which is 17% of total expenditure.

#### **b. Recoveries at the Instance of Audit**

Recovery of Rs 38.137 million which was not in the notice of the executive, was pointed out by audit, but no recovery was effected until the time of compilation of this report.

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

The audit year 2012-13 witnessed intensive application of desk audit techniques in Directorate of Zakat Audit. This was facilitated by the use of ACL, internet facility and permanent files. Desk review helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

#### **d. Audit Impact**

On the recommendation of Audit, the Ministry of Zakat & Ushr is updating manual for disbursement of Zakat Fund for District Zakat Committees. Annexure-2 (Audit Impact Summary) provides additional information on improvement of rules, systems and procedures that occurred because of audit.

#### **e. Comments on Internal Control and Internal Audit Department**

Internal Audit Department of Zakat was non-existent at CZA level. However, at DZC level, the Internal Audit Department was not functioning effectively mainly due to inexperienced internal auditors, shortage of staff and lack of job security being contract employees. Therefore, Internal Audit Department needs to be strengthened. The irregularities pointed out in the Report lead to general conclusion that internal controls were very weak and ineffective.



**f. The Key Audit Findings of the Report;**

- i. There were two cases pertaining to non-production of record.<sup>1</sup>
- ii. There were six cases of irregular expenditure / payments and violation of rules amounting to Rs 36.876 million.<sup>2</sup>
- iii. Recoverable pointed out in three paras amounting to Rs 38.137 million.<sup>3</sup>
- iv. Reconciliation of collection of Zakat was not carried out in two cases amounting to Rs 94.703 million.<sup>4</sup>

Audit paras for the audit year 2012-13 involving procedural violations including internal control weaknesses and irregularities not considered significant for reporting to the PAC, were included in MFDAC (**Annexure-1**).

**g. Recommendations**

- i. Internal controls should be strengthened to prevent unauthorized practices and improper utilization of Zakat fund.
- ii. Arrangements should be made for prompt refund of Zakat unspent balances and ensure its credit to the Central Zakat fund.
- iii. Monitoring of funds released for educational stipends (technical) should be carried out regularly.
- iv. Reconciliation of Zakat collection should be carried out regularly.
- v. Accounting procedures should be approved from the competent authority.
- vi. Relevant record should be produced for audit and strict action be taken against persons held responsible for non-production under section 14(2) and (3) of the Auditor-General's Ordinance No. XXIII of 2001 read with section 21(3A) of Zakat & Ushr Ordinance, 1980.

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<sup>1</sup>Para 2.4.1 & 5.2.1

<sup>2</sup> Para 2.4.5, 2.4.6, 2.4.7, 2.4.9, 3.3.1 & 4.2.1

<sup>3</sup> Para 2.4.3, 3.3.2 & 4.2.2

<sup>4</sup> Para 1.4.1 & 2.4.2

## **SUMMARY TABLES & CHARTS**

**Table 1: Audit Work Statistics**

<b>Sr. No.</b>	<b>Description</b>	<b>No.</b>	<b>Amount (Rs. In Million)</b>
1.	Total Entities (Ministries/PAO's) in Audit Jurisdiction	1	11822.901
2.	Total formations in audit jurisdiction	277	11822.901
3.	Total Entities (Ministries/PAO's) Audited	1	11822.901
4.	Total formations Audited	84	11822.901
5.	Audit & Inspection Reports	13	11822.901
6.	Special Audit Reports	-	-
7.	Performance Audit Reports	-	-
8.	Other Reports	-	-

**Table 2: Audit Observations Regarding Financial Management**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation (Rs. In Million)</b>
1.	Unsound asset management	-
2.	Weak financial management	-
3.	Weak Internal controls relating to financial management	169.320
4.	Others	-
	<b>Total:</b>	<b>169.320</b>

**Table 3: Outcome Statistics**

<b>Sr. No.</b>	<b>Description</b>	<b>Total Last Year (Rs. in Million)</b>	<b>Total Current Year (Rs. in Million)</b>
1	Outlays Audited	1,339.6	11822.901
2	Amount Placed under Audit Observation /Irregularities of Audit	240.938	169.320
3	Recoveries Pointed Out at the instance of Audit	140.5	38.137
4	Recoveries Accepted /Established at the instance of Audit	20.354	37.757
5	Recoveries Realized at the instance of Audit	0.819	0

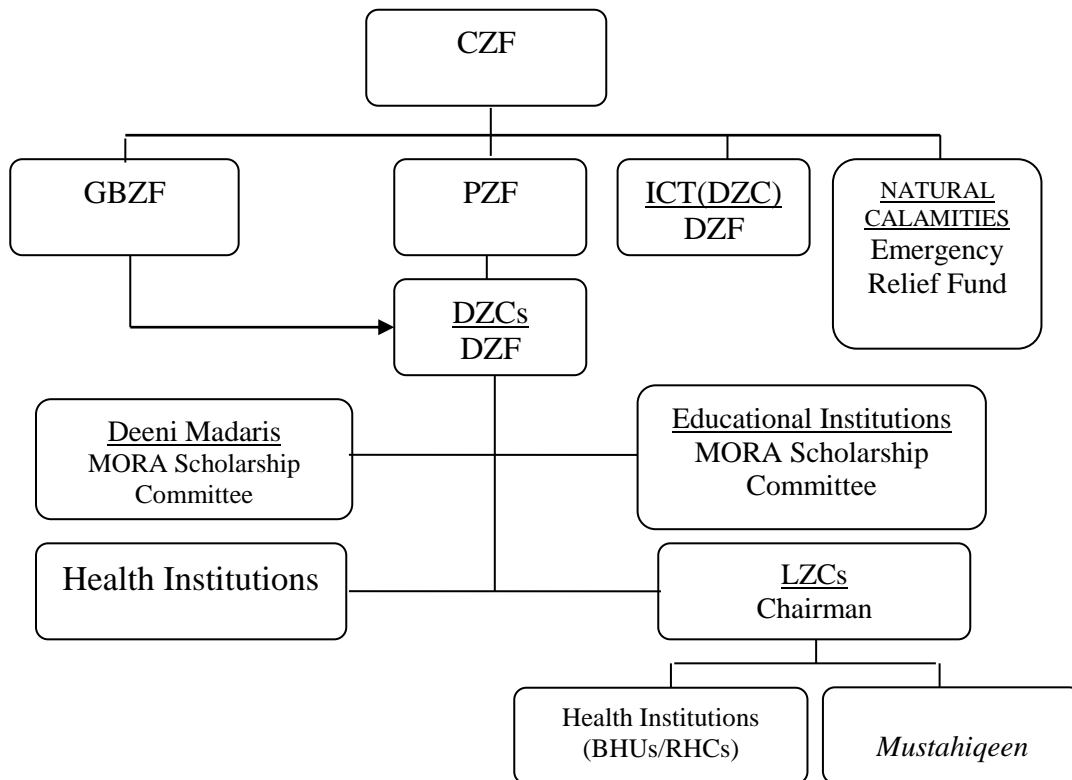
**Table 4: Irregularities Pointed Out**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation (Rs. In Million)</b>
1.	Violation of Rules and regulations and violation of principal of propriety and probity in public operations	131.563
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	0
3.	Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	If possible quantify weaknesses of internal control systems.	0
5.	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	37.757
6.	Non-production of record	0
7.	Other, including cases of accidents, negligence etc.	0
	<b>Total:</b>	<b>169.320</b>

# CHAPTER – 1 CENTRAL ZAKAT FUND

## 1.1 Introduction

Central Zakat Administration determines the size of the annual Zakat budget and its distribution on territorial and programme-wise basis. The budget provides distinct allocations for each territory, disbursement programme and administrative expense directly related to the Zakat disbursement i.e., up-to a maximum of 10% of the total budget. Zakat Fund is allocated to each district on the basis of its population. The CZA releases Zakat Fund to Provincial Zakat Councils as per provincial share on population basis, after making direct lump sum releases to GBZF, ICT, NLHIs, natural calamities/emergency relief and others (administrative/non-administrative, special Eid grants) out of total budget. In addition to regular Zakat disbursement programmes, funds are also allocated on account of Educational Stipends (Technical). The funds flow management chart of CZF is as follows:



## 1.2 Comments on Budget & Accounts

Statement of Accounts of the Central Zakat Fund for the Financial Years 2010-12 was as under:

<b>Particulars</b>	<b>FY 2010-11 (Rs in Million)</b>	<b>FY 2011-12 (Rs in Million)</b>
Opening Balance	14,650.752	7,803.056
Total Receipts	3,667.217	3,881.195
Total Available Funds	18,317.969	11,684.251
Disbursements	10,514.913	7,732.584
Closing balance	7,803.056	3,951.667

Central Zakat Administration Islamabad received an amount of Rs 3,881.195 million on account of Zakat during the year 2011-12 as compared to Rs.3,667.217 million in the year 2010-11 showing an increase of 6%. The CZA disbursed an amount of Rs 7732.584 to PZFs including FATA, Gilgit-Baltistan Zakat Fund (GBZF), Islamabad Capital Territory and emergency relief during the year 2011-12 (upto 30<sup>th</sup> June) which was 65% of the total available funds.

## 1.3 Brief Comments on the Status of Compliance with PAC Directives

Reports of the Audit Years 2009-12 have not yet been discussed in PAC. Audit recommends that audit reports should be placed before the PAC regularly and discussed like rest of the audit reports of the Government Departments.

<b>Year</b>	<b>Status of PAC/Remarks</b>
2001-02	Audit Report not printed
2002-03	PAC not held
2003-04	PAC not held
2004-05	PAC held
2005-06	PAC not held
2006-07	PAC held
2007-08	PAC not held
2008-09	PAC held
2009-10	PAC not held
2010-11	PAC not held

## 1.4 AUDIT PARAS

### *Irregularity and non-compliance*

#### 1.4.1 Non-reconciliation of Zakat collection

According to Para-64 of Accounting Procedure for the Central Zakat Fund states that “At the close of each month, the entries recorded in the registers maintained in the Central Zakat Administration will be compared with the figures reported by the State Bank of Pakistan through the monthly statements on forms CZ-21 and CZ-22 and the accompanying documents. In case of discrepancy, the details supplied by the State Bank of Pakistan will be checked and reconciled with those given in the return on form CZ-08 sent directly by the Zakat Collection and Controlling Agencies (ZCCAs) and those available in the record of the CZA. If any discrepancy persists, it shall be settled by referring the matter to the State Bank of Pakistan and /or to the ZCCAs concerned or other relevant agency/office. The accounts of Central Zakat Fund shall be reconciled on monthly basis”.

Audit observed that amount collected by the State Bank of Pakistan on voluntary basis and unspent balances deposited by formations during the financial year 2011-12 were not accounted for in reconciliation statement. Moreover, audit observed that there was no system of regular reconciliation on monthly basis. The department was only depending upon the figures intimated by the State Bank of Pakistan on monthly basis without verification. In the absence of proper reconciliation, the accuracy of amounts could not be ascertained.

Audit recommends that reconciliation of Zakat collection should be made on monthly basis to ensure accuracy of amounts and Zakat collection.

The management replied that the reconciliation has been completed. The reply was not correct because no reconciliation was carried out on monthly basis and no reconciliation statement was provided to audit.

The DAC in its meeting held on 30<sup>th</sup> January 2013 directed to get the record verified from audit.

No progress was reported till the finalization of audit report.

#### **1.4.2 Non-collection of Ushr**

According to the provisions contained in Chapter-III under section 5(3), “Ushr” of Zakat and Ushr Ordinance, 1980, the Provincial Revenue Departments were responsible to assess and collect Ushr from every land-owner, guarantee, lessee, lease-holder or land holder in the prescribed manner, and maintain the record containing such information for a crop season under intimation to Zakat authorities.

Audit noticed that the management of Zakat Cell did not convey the value of the yield for assessment of Ushr on yearly basis to the Provincial Governments as required under section 5(3) of Zakat and Ushr Ordinance. That is why the provinces had not collected Ushr since 1990. The same irregularity was pointed out last year but no action has yet been taken. The non-assessment, collection and deposit of Ushr impacted a great loss to the Zakat exchequer.

Audit recommends that the management of Zakat Cell should first notify the value of the yield for assessment of Ushr as required under section 5(3) of Zakat and Ushr Ordinance and convey the same to the Provincial Governments.

The management replied that this was exclusively being dealt by PZA.

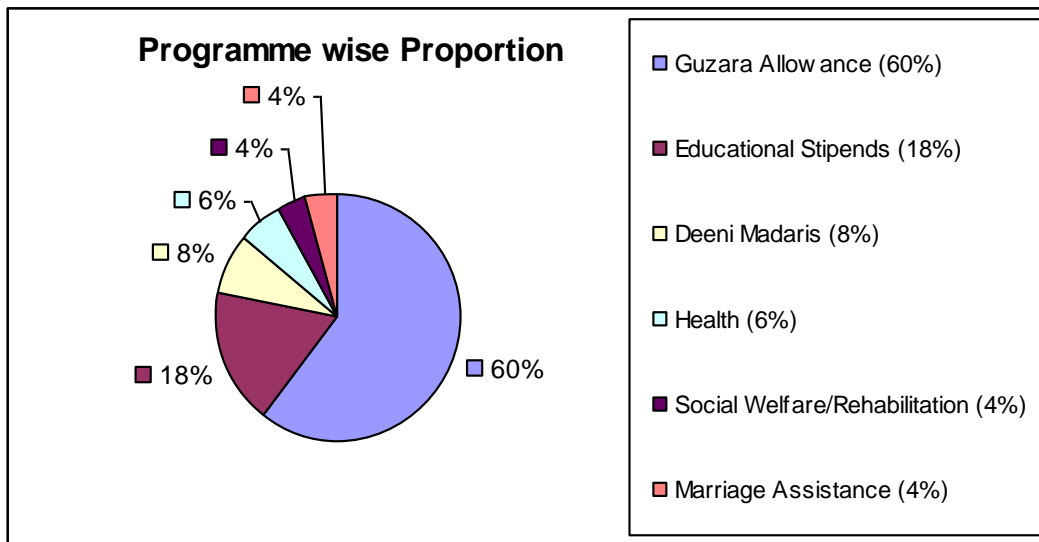
DAC in its meeting held on 30<sup>th</sup> January 2013 directed that Ministry of Religious Affairs may proceed in this regard as per law in vogue under intimation to audit.

No progress was reported till the finalization of audit report.

## CHAPTER -2 DISTRICT ZAKAT & USHR COMMITTEE ISLAMABAD

### 2.1 Introduction

The District Zakat Committee Islamabad consists of 148 LZCs. All the LZCs were subjected to audit. The DZC provided Zakat Funds to LZCs and various institutions for disbursement to *mustahiqeen* under various Zakat regular programmes like Guzara Allowance, Educational Stipends, Deeni Madaris, Health Care, Social Welfare/Rehabilitation and Marriage Assistance to unmarried mustahiq women. The programme wise allocation of Zakat Fund to DZC under regular heads is given in the following chart.





## 2.2 Comments on Budget & Accounts

Total budget allocations for the years 2010-12 were as under:

Particulars	FY 2010-11 (Rs in Million)	FY 2011-12 (Rs in Million)
Opening Balance	0	5.791
Receipts	26.694	100.159
Total Available Funds	26.694	105.949
Disbursements	20.903	73.403
Closing Balance	5.791	32.546

DZC Islamabad received an amount of Rs 100.159 million from CZF Islamabad during the financial year 2011-12 and disbursed an amount of Rs 73.403 million to the mustahiqeen during the year 2011-12 (upto 30<sup>th</sup> June) which was 73.289% of the total available funds. The balance at year end was not refunded into CZF account.

## 2.3 Brief comments on the status of compliance with PAC Directives

Reports of the Audit Years 2009-11 have not yet been discussed in PAC. Audit recommends that audit reports should be placed before the PAC regularly and discussed like rest of the audit reports of the Government Departments.

Year	Status of PAC/Remarks
2000-01	PAC held
2001-02	Audit Report not printed
2003-04	Not discussed
2004-05	PAC held
2005-06	Did not held
2006-07	PAC held
2007-08	Did not held
2008-09	PAC held
2009-10	Did not held
2010-11	Did not held

## **2.4 AUDIT PARAS**

### **Non-production of record**

#### **2.4.1 Non-production of record**

Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides: "the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expedition."

DZC ICT Islamabad did not produce certain auditable accounts documents as detailed in **Annexure-3**. Non-production of record is a hindrance in the auditorial function of the Auditor-General of Pakistan. In the absence of record, the authenticity and validity of expenditure could not be ascertained.

Audit recommends that appropriate action may also be initiated against the person(s) held responsible.

The management replied that the chairmen of LZCs have been asked to produce the record.

The DAC in its meeting held on 30<sup>th</sup> January 2013 directed to get the record verified from audit within one month.

No progress was reported till the finalization of audit report.

### **Irregularity and non-compliance**

#### **2.4.2 Non-reconciliation of Zakat fund Account - Rs 94.307 million**

Para 89 (4) (viii) of General Financial Rules Volume-I provides: "the Head of Department and the Accountant General office are jointly responsible for reconciliation of the figures given in the accounts maintained by the head of the

department with those that appear in the District Treasury pass book and that the reconciliation should be made on the monthly basis.”

In contravention of above instructions, DZC Islamabad did not reconcile the figures appearing in the accounts record of DZC with the books of Federal Treasury Office for the financial years 2010-12. The total disbursements during these periods amounted to Rs 94,307,089 (Rs 20,903,708 for 2010-11 & Rs 73,403,381 for 2011-12). In the absence of proper reconciliation, the accuracy of accounts could not be ascertained.

Audit recommends that reconciliation should be made on monthly basis to ensure accuracy of accounts.

The management replied that the reconciliation has been completed. The reply is not acceptable as reconciled accounts were not shown to audit.

The DAC in its meeting held on 30<sup>th</sup> January 2013 directed to get the reconciled accounts verified from audit within one month.

No progress was reported till the finalization of audit report.

#### **2.4.3 Non-refund of unspent balance - Rs 32.546 million**

In terms of Para 62 of minutes of 92<sup>nd</sup> meeting of CZC held on 28<sup>th</sup> June, 2004, unspent balances as on 30<sup>th</sup> June each year will be refunded to CZF.

In violation of laid down procedure, the DZC ICT did not refund the unspent balance of Rs 32,545,911 which was lying with Treasury Office as unspent balance as on 30<sup>th</sup> June, 2012. Such a violation deprived a number of mustahiqeen from due benefits of Zakat and also created hindrance in preparation of budgetary estimates for the next year.

The management replied that the funds were available with Federal Treasury.

The DAC in its meeting held on 30<sup>th</sup> January 2013 directed to refund the amount into CZF-08 within one month under intimation to audit.

No progress was reported till the finalization of audit report.

#### **2.4.4 Unauthorized functioning of chairmen Local Zakat Committees**

According to section 18 (2) of Zakat & Ushr ordinance 1980, “The Chairman and members of the Local Committee shall hold office for a term of three years and shall be eligible for re election or re selection as the case may be; Provided that a Chairman shall not be eligible to hold office for more than two consecutive terms.

During the scrutiny of record of DZC Islamabad it was noticed that 75 chairmen LZCs were working since 2002 (more than two consecutive terms) and no elections were held till to date. Hence, functioning of chairmen of LZCs was irregular. Therefore, utilization of Zakat funds amounting to Rs 36.430 million by these chairmen during the years 2010-12 was also held as irregular. This was against the primary objectives of good governance. Detail is at **Annexure-4**.

Audit recommends that responsibility for non-compliance of laid down procedure may be fixed beside removal of chairmen immediately.

The management replied that election of all LZCs in ICT would be held as soon as possible.

The DAC in its meeting held on 30<sup>th</sup> January 2013 directed to expedite the election schedule.

No progress was reported till the finalization of audit report.

#### **2.4.5 Irregular release of Zakat funds without approval of District Zakat Committee - Rs 18.77 million**

Section 9 (3) of Zakat and Ushr Ordinance stipulates that “A District Committee may make disbursements and transfer through crossed cheques funds from District Zakat Fund to a local Zakat Fund or to an institution or incur other administrative expenditure subject to such conditions as may be prescribed and

may, whenever directed by the Central Council, transfer any funds surplus to its needs to the Provincial Zakat Fund.

In contravention of above provision, a sum of Rs 18.77 million was disbursed without approval of DZC for disbursement among mustahiqeen during the year 2011-12. Neither any meeting was held before release of funds nor approval was obtained from District Zakat Committee. Thus amount released to institutes without approval of the DZC was held as irregular. Detail is at **Annexure-5**.

Audit recommends that release should only be made after the approval of DZC.

The management replied that all the funds were released with the approval of DZC.

The DAC in its meeting held on 30<sup>th</sup> January 2013 directed to get the record verified from audit within one month.

No progress was reported till the finalization of audit report.

#### **2.4.6 Unjustified payment of Jahez funds without nikahnamas/tampered nikahnamas and to already married women – Rs 1 million**

Para 2.6 of Zakat Disbursement Procedure regarding marriage assistance to unmarried mustahiq women states: “A copy of Nikahnama will be obtained for record before effecting payment”. Moreover, Para 2 of Zakat Disbursement Procedure duly approved by the Central Zakat Council in its 87<sup>th</sup> meeting held on 16<sup>th</sup> November, 2002 provides that payment shall be made to Mustahiqeen through crossed cheques by the respective LZC.

In contravention of above provisions, DZC ICT Islamabad disbursed a sum of Rs 1 million to different LZCs on account of marriage assistance during the years 2010-12 but it was noticed that marriage assistance was provided without nikahnamas / tampered nikahnamas and also through open cheques to the already married women. Thus the release of Rs 1 million was held as irregular and recoverable. Non-mustahiq persons were accommodated and many deserving

mustahiqeen were deprived of from due benefits of Zakat. Details are at **Annexure-6**.

Audit recommends to recover the amount besides fixation of responsibility against persons responsible for unauthorized payment. Moreover, payment must be done through crossed cheques.

The management replied that efforts were being made to collect nikahnamas.

The DAC in its meeting held on 30<sup>th</sup> January 2013 directed to jointly probe into the matter.

No progress was reported till the finalization of audit report.

#### **2.4.7 Selection of non-matriculate chairmen Local Zakat Committees**

Section 18(5) of Zakat and Ushr Ordinance, 1980 regarding constitution of LZC stipulates that the members of LZC shall elect one of their members being a person who possesses Secondary School Certificate to be the chairman of the Local Zakat Committee.

The DZC Islamabad constituted 121 LZCs whose chairmen did not possess Secondary School Certificates as detailed in **Annexure-7**. Non-qualified chairmen of LZCs could not properly maintain the record and carry out the responsibilities effectively. This was also against the general objectives of good governance and violation of the above Ordinance.

Audit recommends that responsibility for non-compliance may be fixed.

The management agreed with the stance of audit.

The DAC in its meeting held on 30<sup>th</sup> January 2013 directed to obtain the matric certificates of concerned chairmen and get the same verified from audit within one month.

No progress was reported till the finalization of this Report.

## **CHAPTER-3 LOCAL ZAKAT COMMITTEES**

### **3.1 Introduction**

The District Zakat Committee releases funds to Local Zakat Committees within its jurisdiction. The Local Zakat Committees disburse Zakat fund to mustahiqeen under various Zakat regular programmes, like Guzara Allowance, Educational Stipends, Deeni Madaris, Health Care, Social Welfare/Rehabilitation and Marriage Assistance to unmarried mustahiq women. The Local Zakat Committees prepare accounts which are subjected to audit.

### **3.2 Comments on Budget & Accounts**

The total allocation for 148 Local Zakat Committees for the financial years 2010-12 was Rs 81.186 million. All the LZCs were audited.

### **3.3 AUDIT PARAS**

#### **Irregularity and non-compliance**

#### **3.3.1 Payment in cash through open cheques instead of crossed cheques – Rs 1.106 million**

Para 2 of Zakat Disbursement Procedure duly approved by the Central Zakat Council in its 87<sup>th</sup> meeting held on 16<sup>th</sup> November, 2002 provides that payment shall be made to Mustahiqeen through crossed cheques by the respective LZC.

In violation of laid down procedure, the Chairmen of 18 LZCs disbursed a sum of Rs 1,106,430 to 319 beneficiaries during the years 2010-12 in cash / through open cheques instead of crossed cheques. In the absence of payment through crossed cheques, the chances of mis-use of Zakat funds could not be ruled out. Detail is given at **Annexure-8**.

Audit recommends that the Ministry may issue instructions to scheduled banks and financial institutions through the State Bank of Pakistan that cheques for Zakat must be credited to the payees account only.

The management replied that the chairmen have already been conveyed to ensure payment through crossed cheques instead of open cheques/cash.

The DAC in its meeting held on 30<sup>th</sup> January 2013 directed to conduct a joint probe into the matter.

No progress was reported till the finalization of audit report.

### **3.3.2 Non-refund of unspent balances by LZCs – Rs 3.126 million**

In terms of Para 62 of minutes of 92<sup>nd</sup> meeting of CZC held on 28<sup>th</sup> June, 2004, unspent balances as on 30<sup>th</sup> June each year will be refunded to CZF.

In violation of laid down procedure, 38 LZCs of DZC Islamabad did not refund unspent balances of Rs 3,126,734 at the end of financial year 2011-12 and carried to the next year for utilization. Such a violation deprived a number of mustahiqeen from due benefits of Zakat and also created hindrance in preparation of budgetary estimates for the next year. Detail is at **Annexure-9**.

Audit recommends that unspent balance should be refunded to CZF-08 on 30<sup>th</sup> June.

The management replied that while making release of next installment, deduction of Rs 3.126 million would be made.

The DAC in its meeting held on 30<sup>th</sup> January 2013 directed to refund the amount and deposit in CZF-08 within one month under intimation to audit.

No progress was reported till the finalization of audit report.



## **CHAPTER-4 HEALTH WELFARE COMMITTEES (HOSPITALS)**

### **4.1 Introduction**

Zakat Funds for healthcare are utilized through Health Welfare Committee constituted in each health institution. The composition of Health Welfare Committee for various levels of health institutions is given below:

i) Medical Superintendent/Convener	Chairman
ii) Senior Doctor	Member
iii) Chairman District Zakat & Ushr Committee or his nominee	Member
iv) Social Welfare Officer	Secretary

Committees prepare accounts which are subjected to audit.

### **4.2 AUDIT PARAS**

#### **Irregularity and non-compliance**

##### **4.2.1 Procurement of medicines without calling open tenders– Rs 16 million**

Para 144 of General Financial Rules, Volume-I read with Finance Division O.M. No.1 (7)R.12/88-Exp-3/2002 dated 26th March, 2002, and Rule 21 of Public Procurement Rules 2004 issued vide S.R.O. 432(1)/2004 dated 8<sup>th</sup> June, 2004, require that the procuring agencies shall engage in open competitive bidding if the cost of the object to be procured is more than Rs.100,000.

Health Welfare Committee (HWC) (NORI) Hospital, Islamabad purchased medicines amounting to Rs 16,000,000 from NORI Patient Welfare Society (NPWS) during the years 2010-12 without calling open tenders. Thus, the laid down method of procurement to obtain the most economical rates by fair competition among suppliers was not followed.

Audit recommends that inquiry may be conducted and disciplinary action be taken against the person(s) held responsible.

The management replied that NORI Pharmacy was providing medicine on discounted rates. The reply was not tenable as procurement of medicines has to be made according to the PPRA Rules.

The DAC in its meeting held on 30<sup>th</sup> January 2013 directed to conduct a joint probe into the matter and furnish the report within 15 days.

No progress was intimated till the compilation of this Report.

#### **4.2.2 Non-refund of unspent balances - Rs 2.047 million**

In terms of Para 62 of minutes of 92<sup>nd</sup> meeting of CZC held on 28<sup>th</sup> June, 2004, unspent balances as on 30<sup>th</sup> June each year will be refunded to CZF.

In violation of laid down procedure, HWC of Pakistan Institute of Medical Sciences (PIMS) and Federal Government Services Hospital Islamabad did not refund unspent balances of Rs 502,952 and Rs 1,543,598 respectively at the end of financial year 2011-12 and carried to the next year for utilization. Such a violation deprived a number of mustahiqeen from due benefits of Zakat and also created hindrance in preparation of budgetary estimates for the next year.

Audit recommends that unspent balance should be refunded to CZF-08 on 30<sup>th</sup> June.

The management of PIMS replied that the instruction were being followed. Moreover, the management of Federal Government Services Hospital Islamabad replied that unspent balance was not surrendered and will be utilized in next year under the direction of DZO, ICT.

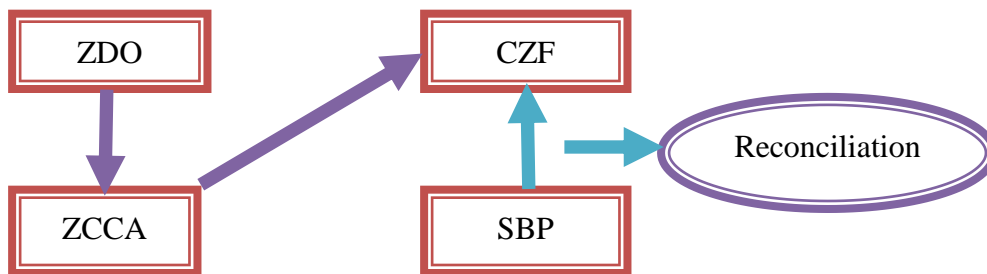
The DAC in its meeting held on 30<sup>th</sup> January 2013 directed to get the record verified from audit and refund the amount into CZF-08 within one month.

No progress was reported till the finalization of this Report.

## CHAPTER-5 ZAKAT DEDUCTING AGENCIES

### 5.1 Introduction

Zakat Collection and Refund Rules, 1981 prescribe procedures to be followed by Zakat Deducting Agencies for the collection/deduction of Zakat fund. The flow of accounting information for collection is from the Zakat Deduction Offices (ZDOs) to Zakat Collection and Controlling Agencies (ZCCA) to Central Zakat Fund (CZF) Account No.8 being maintained at State Bank of Pakistan. The flow of information regarding collection and disbursement is shown in the following diagram:



The Directorate of Zakat Audit conducted audit of 9 Zakat Collection and Controlling Agencies (ZCCAs) during the Audit Year 2012-13 out of 47 ZCCAs.

## 5.2 AUDIT PARAS

### Non-production of record

#### 5.2.1 Non-production of record

According to Section 14, sub section 2 of the Auditor General's Ordinance, 2001 "The officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expedition and sub section 3 provides "Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person".

In contravention of above provision, two banks viz. National Bank of Pakistan, Main Branch Islamabad and Meezan Bank Karachi did not produce record pertaining to the Zakat related auditable accounts for the year 2011-12.

Audit recommends that inquiry may be conducted and disciplinary action be taken against the person(s) responsible for non-production of record.

No reply was furnished by the management.

The DAC in its meeting held on 30<sup>th</sup> January 2013 directed representative of National Bank of Pakistan, Main Branch Islamabad that necessary preparation and assistance be provided to audit party to carry out audit for the financial year 2011-12. An inquiry may be conducted as to why the concerned bank officials did not provide the requisite record. A letter may also be written to president NBP, Islamabad to produce the record as and when audit party visits their bank. In addition to this, Meezan Bank Karachi was directed to get the record verified from audit within one month.

No progress was intimated till the finalization of this Report.

## ANNEXURES

### Annexure-1

#### MFDAC Paras

##### 1. Central Zakat Fund, Islamabad

Para No.	Subject of Audit Para	DAC's Decision
3	Non-listing/coding of Zakat Collection Controlling Agencies (ZCCAs).	DAC directed that the matter may be taken up with SECP for obtaining list of registered companies.
5	Non-production of Record.	DAC directed that the monthly returns of registered companies may be obtained and provided to audit.

##### 2. District Zakat Office, ICT, Islamabad

Para No.	Subject of Audit Para	DAC's Decision
2	Non-production of record of LZCs	DAC directed that the requisite record be provided to audit within one month.
4	Un justified dissolution of LZCs and appointment of Administrator	DAC directed that election schedule may be expedited.
5	Irregular notification of LZCs without proper documentation/ obtaining NIC of Chairman/ Members.	DAC directed that the recommendation of audit may be implemented within one month. Audit recommendation: i. Fix the responsibility against the person(s) held responsible, ii. adopt remedial measures to avoid recurrence of such irregularity in future.
6	Issuance of cheques without obtaining acknowledgement from students Rs 1.078 million	DAC directed that the recommendation of audit may be implemented and record be provided to audit within one month. Audit recommendation: i. Initiate action against person(s) responsible for payment without obtaining proper documentation. ii. adopt remedial measures to avoid recurrence of such irregularity in

		future.
7	Non-conduct of internal audit for the year 2010-11 & 2011-12	DAC directed that the Internal Audit Report may be provided to audit within two months.
9	Improper maintenance of Cash Book	DAC directed that the cash book duly completed in all respects be provided to audit for verification within one month
10	Selection of women members of LZCs below the age of 45 years	DAC directed to provide the record to audit for verification within two months.
11	Non-maintenance of Cheque Book Receipt/Issue Register	DAC directed that the relevant record be provided to audit for verification within one month.
12	Release of Educational Stipend to non-mustahiq students – Rs 165,908	DAC directed that the amount be recovered and responsibility fixed against the concerned persons.
14	Irregular appointment of Chairmen LZCs for more than two Consecutive Terms.	DAC directed that election may be held within one month.
15	Non-production of Progress Report of Amileen-e-Zakat Rs 1.556 million	DAC directed to provide the requisite record to audit within one month.
17	Irregular transfer of Rs. 100,000 from Educational stipend to others charges (i.e. purchase of POL/Repair of Vehicle – Rs 100,000	DAC directed to recover the amount within 10 days and deposit in CZF-08. Responsibility may also be fixed against responsible persons within one month.
18	Appointment of Field Clerks without Domicile Certificates – Rs 42,000	DAC directed to provide the relevant record to audit within one month.
21	Un-authorized payment out of Zakat fund on account of rent of office building - Rs 480,000	DAC directed to obtain confirmation from Federal Treasury Officer regarding with drawal of amount or otherwise and provide to audit for verification within one month.
22	Irregular payment out of Zakat Fund to unauthorized persons Rs 60,000	DAC directed to recover the amount and deposit in CZF-08 within one month under intimation to audit.

24	Un-authorized purchase of computer and printer out Zakat Fund Rs 37,800	DAC directed that the amount may be recovered from concerned persons and deposited in CZF-08, besides fixing responsibility against responsible persons under intimation to audit.
27	Irregular release of Educational Stipend to deeni madaris without copies of NICs of their parents/guardians and fake signature of students on application forms - Rs 346,500	DAC constituted a team comprising Deputy Administrative Zakat Mr. Muhammad Shafique, Accounts Officer and Mr. Aamir Shahzad, Audit Officer of Zakat Audit to jointly probe into the matter.
29	Disbursement of Zakat fund without observing prescribed rate - Rs 349,050	DAC settled the para with strict warning to stop this practice. DAC further directed that if no compliance has been shown then the amount be recovered from concerned persons.
30	Excess disbursement of Zakat fund on account of Guzara Allowance- Rs 172,000	DAC settled the para with strict warning to stop this practice. DAC further directed that if no compliance has been shown then the amount be recovered from concerned persons.
32	Un-authorized disbursement of Zakat fund on account of Health Care of Rs. 259,310 without determination of Istehqaq by the LZCs.	DAC directed to recover the amount and deposit in CZF-08 within one month under intimation to audit.
33	Recovery of Zakat fund Rs.28,500 from Chairman LZC G-9/2 Islamabad	DAC directed to recover the amount and deposit in CZF-08 within one month under intimation to audit.

### 3. Zakat Deducting Agencies

Para No.	Subject of Audit Para	DAC's Decision
2	Non-deduction of Zakat due amounting to Rs. 309,149	Audit is not satisfied with the reply of NBP. Apparently it looks that the pointed out amount was a fixed deposit but sentence of seven (7) days SNDR referred in reply of bank is a bit confusing. The bank authorities should show the terms and conditions

		<p>regarding TDR to audit for their satisfaction.</p> <p>As far as 2<sup>nd</sup> para of reply is concerned if the request for exemption of zakat for the previous period is covered under the Zakat Rules it can be moved to the authority concerned.</p>
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#### 4. Pakistan Institute of Medical Sciences, Islamabad

Para No.	Subject of Audit Para	DAC's Decision
1	Non-conduct of Internal Audit	Despite instructions given by the Ministry that representation of hospital should have been of the level of Medical Supdt./Additional Director, Social Welfare Officer attended the DAC meeting, which has not been appreciated by the DAC. DAC directed that relevant procedure for conducting internal audit should be followed and internal audit report be provided to audit within a month.
4	Income Tax not deducted at source	Deduction of income tax @ Rs. 3.5% is mandatory. Its violation should not be repeated again. As regards previous record relating to deduction of Income Tax, it may be produced to audit for verification.
5	Less Tax deposited by supplier	
6	Income Tax deposited by supplier @ 1% instead of 3.5% (HCV funds)	Record regarding deduction of Income Tax @ 3.5% may be provided to audit for verification.
7	Higher rates charged by the Supplier	Revised reply as discussed during meeting may be provided to audit alongwith relevant record for verification.
8	Supply of medicines to patient without doctor's prescription	Receipt of deposit of recovered amount be provided to audit for verification.
11	Approved rate lists of medicines which were not there in Pharma Guide, and surgical items not provided.	DAC directed that Accounts Officer, Ministry of Religious Affairs may personally visit the PIMS to ascertain the procedure regarding issue of medicines to patients included in pharma guide and rates of medicines. He may also brief the Additional Secretary in this regard.
12	Non production of record.	DAC directed that PIMS authorities should



		produce the requisite record(soft copy) to audit.
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#### 5. NORI Hospital, Islamabad

Para No.	Subject of Audit Para	DAC's Decision
2	Improper maintenance of Cash Book.	DAC directed that requisite record be provided immediately to audit and compliance thereof be reported to Ministry of Religious Affairs.
3	Un-justified collection of Registration fee and CT scan charges from Zakat patients Rs.6280	A reference be made to NORI Hospital regarding the joint visit of Deputy Administrative Zakat and Mr. Azmat Ali Shah Audit Officer, detailed to check the system of collection of registration fee and C. T. Scan charges .
4	Income Tax exemption certificate of NORI Patient Welfare Society for the year 2011-12 not provided.	DAC directed that income tax exemption certificate for the concerned year may be provided to audit for verification or the amount be recovered and deposited within one month.

#### 6. Federal Government Services Hospital, Islamabad

Para No.	Subject of Audit Para	DAC's Decision
2	Improper maintenance of Cash Book	DAC directed to provide the requisite record within one month.
3	Non-reconciliation of accounts	DAC directed to provide the reconciliation of accounts within one month.
4	Irregular payment on account of advertisement charges - Rs 10,676	DAC directed to deposit the amount in CZF-08 within one month.
5	Un necessary retention of Zakat fund amounting - Rs 1,543,598	DAC directed to refund the amount and deposit into CZF-08 within one month.
6	Un-justified heavy expenditure out of Zakat fund on one patient amounting - Rs 336,000	DAC directed that Mr. Aamir Shahzad, Audit Officer of Zakat Audit and Mr. Muhammad Shafique Accounts Officer of Ministry of Religious Affairs may jointly probe into the matter.
7	Internal audit not conducted	DAC directed to provide internal audit report within one month.

**Audit Impact Summary**

<b>Sr. No.</b>	<b>Change in Rules/Systems/Procedures</b>	<b>Audit Impact</b>
1	MORA approved to release Zakat funds for flood affectees	Thousands of flood affectees were benefited from Zakat.
2	Devolution of powers	The PAOs of respective formations have been changed. The decentralization will facilitate the people at grass root level.
3	Hospitals issued instructions to deface the medicines issued to Zakat mustahiq patients	The defaced medicines could not be sold or used for any other purpose not covered under rules.
4	Hospitals now started to provide complete course to HCV Zakat mustahiq patients	Full course resulted in complete treatment of patients.

**Annexure-3****Non-production of record**

<b>Sr. No.</b>	<b>Name of LZC</b>	<b>Cheque No. release by DZC</b>	<b>Date</b>	<b>Amount (Rs)</b>
1	Rawat-IV	716664	23-11-2007	300,000
2	-do-	455388	22-10-2008	200,000
3	-do-	740419	17-02-2009	300,000
4	-do-	757453	04-05-2009	100,000
5	-do-	783776	10-5-2010	100,000
	<b>Total</b>			<b>1,000,000</b>

**Annexure-4**

**Unauthorized functioning of chairmen/ administrator LZCs**

<b>Sr. No.</b>	<b>Name of LZC</b>	<b>Name of Chairman/ Administrator</b>	<b>Years</b>
1	Ali Pur (W-I-II)	Muhammad Ashraf	10 years
3	Bhangrial	Kh.Shahzad Ahmed	10 years
4	Bokra	Din Muhammad	10 years
5	Chappar Mir	Ch.Meharban	10 years
6	Chatar Karlot	Haq Nawaz	10 years
7	Chatta Bakhtawar	Liaqat Ali Mughal	09 years
8	Chello Thella Sayedan	Muhammad Asghar	08 years
9	Chirah Khas	Sajid Hussain	10 years
10	Chohan Sorian	Haji M.Rafique	09 years
11	Dhoke Paracha	Muhammad Zaman	10 years
12	Dreak Mohri	Abdul Ghafoor	08 years
14	F-6/3	Fazal-e-Qadir	09 years
15	F-7/1-4	Mian Rasheed	10 years
16	F-7/2-3	Mian Rasheed	10 years
17	F-8/3-4	Mian Amjid	10 years
18	Farash	Raja Muhammad Ilyas	10 years
19	G-6/1-1 &1-2	Shamsher Khan	10 years
20	G-6/1-3 &1-4	Manzoor Ahmad Luki	10 years
21	G-6/4	Ijaz Ahmed Bhatti	12 years
22	G-7/2	Shoukat Virk	10 years
23	G-7/3-1	Abdul Ghaffar	08 years
24	Gagri	Ch. Shahid Ahmed	09 years
25	Gangota Gujran	Raja Orangzeb	10 years
26	Herdogher	Raja Saleem	10 years
27	Jaba Taile	Malik Muhammad Youns	10 years
28	Jandala	Shahroon	10 years
29	Johad	Abdul Zafeer	10 years
30	Jori Budhana Khurad	Raja Chan Javid	08 years
31	Kanal	Malik Muhammad Nawaz	08 years
32	Khana Dak	Malik Shoukat	10 years
33	Khurd	Malik Muhammad Ilyas	10 years
34	Kijna	Raja Ali Akhter Saif	10 years

35	Kirpa-1	Raja Mansoor Khan	12 years
36	Kot Hathial (S-I)	Mehboob Kayani	10 years
37	Kot Hathial(J-I)	Khursheed Ahmed	08 years
38	Lakhwal	Nazir Ahmed	10 years
39	Loie Bher	Malik Abdul Waheed Awan	10 years
40	Malot	Khalid Mehmood	10 years
41	Malpur	Raja Sajid Mumtaz Kayani	10 years
42	Mera Beri	Malik Mushtaq	12 years
43	Mera Chirah	Munir Ijaz	10 years
44	Mera Sumbal Akoo	Malik Basharat	10 years
45	Mohra Chirah	Zamurad Hussain	10 years
46	Mohra Nagyal	Muhammad Niaz	08 years
47	Mohra Noor	Molana Abdul Hafeez	10 years
48	Mohri Chirah	Haji Zulfiqar	10 years
49	Mohrian	Master Fazal Hussain Malik	10 years
50	New Shakrial	Raja Tariq Javid	10 years
51	Nilor	Muhammad Ayaz	07 years
52	Noon	Malik Shahzada	08 years
53	Noor Pur Shahan	Ch. Ramzan	10 years
54	Panjgaran	Muhammad Asif	10 years
55	Pehont	Yasr Murtaza	10 years
56	Pind Begwal (ghari)	Ch. Mureed Hussain	09 years
57	Pind Malkan	Haji Ayuab	08 years
58	Pind Paryan	Haji Ghulam Hussain	10 years
59	Pulgran-I	Babo Bashir	10 years
60	Rawat-1	Ch. Bharkhurdar	09 years
61	Rawat-III	Muhammad Yousaf Sani	10 years
62	Rawat-III	Ch. Mazhar Hussain	10 years
63	Sangjani-I	Khalik Mehmood	08 years
64	Sangjani-II	Amir Kiani	08 years
65	Saraie Kharbooza	Naveed Liaqat	10 years
66	Shah Allah Ditta	M.Safdar	12 years
67	Shahdara (W-I)	Bharkhur dar	08 years
68	Shahdara (W-II)	Aziz-ur-Rehman	10 years
69	Sihala-I	Haji Maqsood Ali	10 years
70	Sihali	Mehrban Khan	10 years

71	Soti Ni Pari	Muhammad Naveed	10 years
72	Suban Sayedain	Sayed Haider Zaman	10 years
74	Tumair-I	Raja Liaquat	10 years
75	Tumair-II	Muhammad Ayuab	10 years

**Annexure-5****Irregular release of Zakat funds without approval of DZC**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs)</b>
1	Guzara Allowance	14,265,000
2	Education	1,107,918
3	Deeni Madaris	1,181,250
4	Health	75,000
5	Jahez fund	1,600,000
6	Chairman Allowance	444,000
7	Printing	45,000
8	Stationery	59060
	<b>Total</b>	<b>18,777,228</b>

**Annexure-6**

**Unjustified payment of Jahez funds without nikahnamas/tampered nikahnamas  
and to already married women**

<b>Sr. No.</b>	<b>LZC</b>	<b>Name</b>	<b>Father's Name</b>	<b>Period</b>	<b>Amount (Rs)</b>
1	Ternol	Safia Etebar	Ethbar Hussain	2011-12	10,000
2	Rawal Town	Rani Gul	M. Ilyas	2011-12	10,000
3	Koral	Sobia Rashid	Abdur Rashid	2011-12	10,000
4	Sehala	Tuaiba Azhar	Azhar Mehmood	2011-12	10,000
5	F-10/1	Nasrin Akhtar	Afghan	2011-12	10,000
6	Sangjani	Sadia	M. Aslam	2011-12	10,000
7	Jhangi Saidan	Saima Bibi	M. Mastan	2011-12	10,000
8	Dhok Hassu	AliyaBibi	M. Zarin	2011-12	10,000
9	Neryas Pado	Dilshad Bibi	Mehboob Ali	2011-12	10,000
10	Khana Dhak	Sharya	M. Rafi	2011-12	10,000
11	Bangral	Basriya Fatema	M. Qasim	2011-12	10,000
12	Sohan	Josaf Bibi	Said Ullah Jan	2011-12	10,000
13	G-8/1.2	Saima Bibi	Maho Khan	2011-12	10,000
14	G-8/1.2	Saira Bibi	Mehr-ud-Din	2011-12	10,000
15	Panjgran	Sundas Ali	Ali Mohammad	2011-12	10,000
16	Panjgran	Bushra Bibi	Ghulam Sarwar	2011-12	10,000
17	Moirra Negyal	Najma Bibi	M. Maqsood	2011-12	10,000
18	Rawat	Nima Perveen	M. Ayub	2011-12	10,000
19	Ternol	Shahin	Karam Dad	2011-12	10,000
20	Humak -I	Mermana	Abdul Hameed	2011-12	10,000
21	Rawal Town	Sabiha Begum	M. Zamir	2011-12	10,000
22	Rawal Town	Rahila Shaheen	M. Faqir	2011-12	10,000
23	Attal	Afsana Shahin	Zarif Akhtar	2011-12	10,000
24	Thernol	Saniya Ethbar	Ethbar Hassan	2011-12	10,000
25	Rawat	Sadiya	M. Javaid	2011-12	10,000
26	Moirra Negyal	Shaista Jabin	Qurban Hassan	2011-12	10,000
27	Khana Dhack	Nastat Shaheen	Aziz-ur-Rahman	2011-12	10,000
28	G-6/1.3	Robi	Ali Akbar	2011-12	10,000
29	Nogazi	Rabia Bibi	Khalid Khan	2011-12	10,000
30	Pind Baigwal	Noshin Gulzar	Yasar Rahman	2011-12	10,000
31	Sihala	Raheema Sanam	M. Rahfa	2011-12	10,000



32	Dhok Hasho	Saima Bibi	M. Zarin	2011-12	10,000
33	Rawat Ward 3	Shumaila Shahin	M. Said	2011-12	10,000
34	G-6/1.1	Nighat Hussain	Abdul Hakeem	2011-12	10,000
35	Maira badia	Sofiya Bibi	M. Ashraf	2011-12	10,000
36	Barakahoo	Amna Bibi	Sher Bahadar	2011-12	10,000
37	Dhok Paracha	Nasrin Akhtar	Noor Mohammad	2011-12	10,000
38	Athal	Kanwal Naz	M. Hayat	2011-12	10,000
39	Gagri	Uzma Shahin	Ghulam Hussain	2011-12	10,000
40	Dhok Paracha	Shahid Norin	Noor Mohammad	2011-12	10,000
41	G-6/1.2	Shazia Pervin	M. Ilyas	2011-12	10,000
42	G-6/1.2	Sharifa Bibi	Ahmad Khan	2011-12	10,000
43	Talhar	Sumaira Bibi	Amir Dad	2011-12	10,000
44	Pind Bagwal	Lubna Bibi	M. Multan	2011-12	10,000
45	G-7/3.1	Sanya Habib	M. Habib	2011-12	10,000
46	Rawat Ward-2	Aliya Anwar	M. Salim	2011-12	10,000
47	G-6/1.1	Rizwana Shahin	Ghulam Nabi	2011-12	10,000
48	Maira Sumbal	Shabana Bibi	Ghulam Rasool	2011-12	10,000
49	Humak Town	Shisat Jabeen	Qurban Ali	2011-12	10,000
50	Rawat-4	Sadia	M. Javed	2011-12	10,000
51	Khana Dhak	Nusrat Shaheen	Azizi ur Rehman	2011-12	10,000
52	Rawat	Nasreen Akhter	Shahmeem Akhter	2011-12	10,000
53	Rawat	Suria Khatoon	Safdar Hussain	2011-12	10,000
54	Jangi Saidan	Saima Bibi	M.Zareen	2011-12	10,000
55	Tarnoal	Rabia Bibi	Wali Dad	2011-12	10,000
56	Pind Begwal	Nosheen gulzar	M. Gulzar	2011-12	10,000
57	Pind Malkan	Shanaz Begum	M. Akram	2011-12	20,000
58	Sangjani	Sadia	M. Aslam	2011-12	10,000
59	New Shakrial	Nahida Bibi	M. Saleem	2011-12	10,000
60	Gokina	Zarina Begum	M. Arshaf	2011-12	10,000
61	Koral	Qamar-un-Nisa	M. Arif	14-09-04	10,000
62	G.6/3	Mehnaz Akhter	Imtiaz Begum	18-09-10	10,000
63	Sehala	Naila Shafiq	Shafiq-ur-Rehman	29-11-10	10,000
64	Khana Dhak	Sadara	Shahmas Din	01-11-10	10,000
65	Rawat- 4	Shehnaz Akhter	M. Anwar	30-10-10	10,000
66	Sehala	Robena Bibi	M.Sadiq	21-09-08	10,000
67	Sangjani	Wazira Bibi	M. Shafique	21-09-08	10,000

68	Jeglot	Maria Naz	Sher Afghan	24-08-08	10,000
69	Shakrial	Tanbanda Bibi	M. Saleem	24-08-08	10,000
70	Langroal	Nabi Bibi	Muhammad Sharif	24-08-08	10,000
71	Rawat	Nata Kausar	Muhammad Bashir	24-08-08	10,000
72	Rawat	Nazareen Bibi	Bilal Khan	24-08-08	10,000
73	G. 8/1	Saima Bibi	Mueto Khan	19-11-06	10,000
74	Sang Jani W-2	Maria Bibi	M. Shafiq	2008	10,000
75	Jaglot	Maria Naz	Wali Dad	2008	10,000
76	Maira Sumbal	Neelam Munir	M. Munir	2006	10,000
77	New Shakrial	Nahida Bibi	M. Saleem Khan	2006	10,000
78	Bangrial	Lubna Bibi	Ishfaq Ahmad	2004	10,000
79	Rawat	Nazma kausar	Gulzeb	2007	10,000
80	Rawat - 1	Nazreen akhter	Lal Khan	2005	10,000
81	Koral Gangal	Qamar-u-Nisa	Muammad Arif	2006	10,000
82	G.6/3-4	Mehnaz Akhter	Muhammad Khan	2004	10,000
83	Sehala	Mehwash	Abdul Rahman	2008	10,000
84	Humak W-3	Zahida Bibi	Muhammad Iqbal	2008	10,000
85	Humak W-3	Naila Shafiq	Shafiq-u-Rehman	2007	10,000
86	Rawat W-2	Asma Shaheen	Safdar Husain	2007	10,000
87	Khana Dhak	Sidra	Shams-ud-Din	2008	10,000
88	Rawat W-4	Shehnaz Akhter	M. Anwar	2006	10,000
89	Rawat W-5	Zakia Bibi	M. Yousaf	2007	10,000
90	Rawat W-2	Shahreen Akhter	Shameem Akhter	2010	10,000
91	Khana Dhak	Suria	M. Rafique	2008	10,000
92	G-8/1-2	Saima Bibi	Meuto Khan	2006	10,000
93	F-7/1-4	Taira Jabeen	M. Ziarif Awan	2008	10,000
94	Chattar Karloat	Umaira Hussain	Muhammad Shafi	2006	10,000
95	Pind Bagwal	Uzma Bibi	M. Hussain	2011-12	10,000
96	G-10 /3 IBD	Afshan Naaz	Ibraheem	2010-11	10,000
97	Jhangi Saidan	Bushra Rashaid	Qazi M. Khurshed	2010-11	10,000
98	G-9/2	Tahira Manzoor	M. Roshan	2010-11	10,000
99	G-9/2	Shazia Bibi	Akbar Afridi	2010-11	10,000
100	G-7/3-1		Raja Ali Ahmad	2010-11	10,000
	<b>Total</b>				<b>1,000,000</b>

**Annexure-7**

**Non-matriculate chairmen of Local Zakat Committees**

<b>Sr. No.</b>	<b>Name of LZC</b>	<b>Sr. No.</b>	<b>Name of LZC</b>	<b>Sr. No.</b>	<b>Name of LZC</b>
1	Ali Pur(W-I)	42	Loie Bher	82	Sihala
2	Ali Pur(W-II)	43	Lakhwal	83	Suban Sayedain
3	Ali Pur(W-III)	44	Lidyot	84	Said Pur
4	Athal	45	Mohrian	85	Sihala-II
5	Bimbar Tarar	46	Mohra Noor	86	Sihala-III
6	Bobri	47	Malot	87	Shahdra(W-I)
7	Chirah Khas	48	Maira Begwal	88	Shahdra (W-II)
8	Chak Shahzad	49	Mohra Chirah	89	Talhar
9	Chatta Bakhtawar	50	Mera Chirah	90	Tarlai Kalan
10	Chappar Mir Kanal	51	Malpur	91	Tarlai Khurd
11	Chatar Karlot	52	Mughal	92	Tumair-I
12	Darkala	53	New Shakrial	93	Tumair-II
13	Dhalyala	54	Naryas Padho	94	F—6/3
14	Darwala	55	Narola	95	F-6/4
15	Farash	56	Noor Pur Shahan	96	G-6/2
16	Gokina	57	Nara Sayadian	97	G-6/1-3 &1-4
17	Ghora Mast	58	Pind Malkan	98	G-6/4
18	Gagri	59	Pagh Panwal	99	Bokra
19	Jaba Taile	60	Pulgaran-I	100	Budhana Kalan
20	Jhang Saydin	61	Pulgaran-II	101	Badia Qadir Buksh
21	Jandala	62	Pind Begwal (Gharbi)	102	Bakar Akoo
22	Kirpa-1	63	Pind Begwal (Sharqi)	103	Chello Thella Sayedan

23	Kirpa-II	64	Pind Begwal (Janubi)	104	Chohan
24	Koral Kangkal	65	Pehont	105	Dreak Mohri
25	Kijna	66	Rawat-I	106	Dhoke Paracha
26	Kurri	67	Rawat-II	107	Jori Budhana Khurd
27	Kaliya Chirah	68	Rawat-III	108	Johad
28	Kot Hathial (S-I)	69	Rawat-IV	109	Jhangi Sayedian
29	Kot Hathial (S-II)	70	Rehara	110	Mera Sumbal Jaffar
30	Kot Hathial (J-I)	71	Sohan	111	Mera Beri
31	Kot Hathial(J-II)	72	Soti ni pari	112	Mera Sumbal Akoo
32	Nogazi	73	Shah Allah Ditta	113	G-10
33	Noon	74	Sangiani-I	114	G-11
34	Pind Paracha	75	Sangiani-II	115	I-8/2-3
35	Pind Parian	76	Tarnol	116	I-9/1-2
36	Shaikh Pur	77	F-10&F-11	117	I-9/3-4
37	Siri Saral	78	G-7/1	118	I-10/1-2
38	Shah Allah Ditta	79	G-7/2	119	G-7/3-1
39	Sangiani-I	80	Tarnol	120	G-7/3-2
40	Sangiani-II	81	F-8/1-2	121	G7/3-3
41	G-7/3-4				

**Annexure-8****Payment in cash/through open cheques instead of crossed cheques**

<b>Sr. No.</b>	<b>Name of LZC</b>	<b>Cheque No.</b>	<b>Period</b>	<b>Amount (Rs)</b>
1	Chattar Karlot	8343670	2-4-2012	3000
2		8343678	3-4-2012	3000
3		8343667	3-4-2012	3000
4		8343676	3-4-2012	3000
5		8343663	3-4-2012	3000
6		8343677	3-4-2012	3000
7		8343666	3-4-2012	3000
8		8343673	3-4-2012	3000
9		8343672	3-4-2012	3000
10		8343671	3-4-2012	3000
11		8343681	11-4-2012	3000
12		8343674	12-4-2012	3000
13		8343664	24-4-2012	3000
14		8343662	26-4-2012	3000
15	Mera Beri	6319801	19-7-2012	2000
16		6319802	19-7-2012	2000
17		6319803	19-7-2012	2000
18		6319804	19-7-2012	2000
19		6319805	19-7-2012	2000
20		6319806	19-7-2012	2000
21		6319807	19-7-2012	2000
22		6319808	19-7-2012	2000
23		6319809	19-7-2012	2000
24		6319810	19-7-2012	2000
25		6319811	20-7-2012	2000
26		6319812	20-7-2012	2000
27		6319813	20-7-2012	2000
28		6319814	20-7-2012	2000
29		6319815	20-7-2012	2000
30		6319816	20-7-2012	2000
31		6319818	20-7-2012	2000
32		219393	20-7-2012	2000
33		219397	24-7-2012	2000

34		219395	25-7-2012	2000
35		219396	20-7-2012	2000
36		219398	19-7-2012	2000
37		219362	2-4-2012	2000
38		219364	2-4-2012	2000
39		219378	2-4-2012	2000
40		219380	2-4-2012	2000
41		219384	2-4-2012	2000
42		219361	3-4-2012	2000
43		219370	3-4-2012	2000
44		219382	3-4-2012	2000
45		219385	3-4-2012	2000
46		219363	3-4-2012	2000
47		219371	3-4-2012	2000
48		219374	5-4-2012	2000
49		219381	5-4-2012	2000
50		219376	5-4-2012	2000
51		219379	6-4-2012	2000
52		219386	6-4-2012	2000
53		219387	6-4-2012	2000
54		219369	6-4-2012	2000
55		219377	6-4-2012	2000
56		219368	6-4-2012	2000
57		219373	6-4-2012	2000
58		219388	10-4-2012	2000
59		219360	10-4-2012	2000
60		219366	10-4-2012	2000
61		219372	11-4-2012	2000
62		219389	12-4-2012	2000
63		219375	12-4-2012	2000
64		219367	23-4-2012	2000
65		219390	14-5-2012	2000
66		219391	14-5-2012	2000
67	Said Pur	91187	10-6-2012	10000
68		91188	10-6-2012	10000
69		91193	15-6-2010	3000

70		91189	15-6-2010	3000
71		91197	15-6-2010	3000
72		4252553	15-6-2010	3000
73		91200	15-6-2010	3000
74		91192	15-6-2010	3000
75		91198	15-6-2010	3000
76		91191	15-6-2010	3000
77		91195	15-6-2010	3000
78		91199	15-6-2010	3000
79		91190	15-6-2010	3000
80		2444602	17-6-2012	3000
81		2444603	17-6-2012	3000
82		2444604	17-6-2012	3000
83		2444605	17-6-2012	3000
84		2444606	17-6-2012	3000
85		2444607	17-6-2012	3000
86		2444608	17-6-2012	3000
87		2444609	17-6-2012	3000
88		2444611	17-6-2012	3000
89		2444612	17-6-2012	3000
90		2444613	17-6-2012	3000
91		2444614	17-6-2012	3000
92	Chak Shahzad	329650	16-7-2012	3000
93		329651	16-7-2012	3000
94		329652	16-7-2012	3000
95		329653	16-7-2012	3000
96		329654	16-7-2012	3000
97		329655	16-7-2012	3000
98		329656	16-7-2012	3000
99		329657	16-7-2012	3000
100		329658	16-7-2012	3000
101		329659	16-7-2012	3000
102		329660	16-7-2012	3000
103		329661	16-7-2012	3000
104		329662	16-7-2012	3000
105		329663	16-7-2012	3000

106		329664	16-7-2012	3000
107		329665	16-7-2012	3000
108		329666	16-7-2012	3000
109		329667	16-7-2012	3000
110		329668	16-7-2012	3000
111		329669	16-7-2012	3000
112		329670	16-7-2012	3000
113		329671	16-7-2012	3000
114		329672	16-7-2012	3000
115		329673	16-7-2012	3000
116		329674	16-7-2012	3000
117		329675	16-7-2012	3000
118		329676	16-7-2012	3000
119		329629	3-8-2011	3000
120		329630	3-8-2011	3000
121		329631	3-8-2011	3000
122		329632	3-8-2011	3000
123		329633	3-8-2011	3000
124		329634	3-8-2011	3000
125		329635	3-8-2011	3000
126		329636	3-8-2011	3000
127		329637	3-8-2011	3000
128		329638	3-8-2011	3000
129		329639	3-8-2011	3000
130		329640	3-8-2011	3000
131		329641	3-8-2011	3000
132		329642	3-8-2011	3000
133		329643	3-8-2011	3000
134		329644	3-8-2011	3000
135		329645	3-8-2011	3000
136		329646	3-8-2011	3000
137		329647	3-8-2011	3000
138	Phul Gran	8343917	8-2-2012	1500
139		8343921	8-2-2012	10000
140		3147588	8-2-2012	2000
141		3142587	28-2-2012	2000



142		8343924	29-2-2012	2000
143		3142577	29-2-2012	2000
144		3142582	29-2-2012	2000
145		3142583	29-2-2012	2000
146		3683852	13-3-201	2000
147		3683859	14-3-2012	2000
148		3683854	14-3-2012	2000
149		3683836	21-3-2012	2000
150		3683860	20-3-2012	2000
152	G-6/3-4	8238740	5-3-2012	3000
153		8238741	5-3-2012	3000
154		8238742	5-3-2012	3000
155		8238743	5-3-2012	3000
156		8238744	5-3-2012	3000
157		8238745	5-3-2012	3000
158		8238746	5-3-2012	3000
159		8238747	5-3-2012	3000
161	Gokina Kalana	3216329	16-7-2012	3000
162		3216330	16-7-2012	3000
163		3216331	16-7-2012	3000
164		3216332	16-7-2012	3000
165		3216333	16-7-2012	3000
166		3216334	16-7-2012	3000
167		3216335	16-7-2012	3000
168		3216336	16-7-2012	3000
169		3216337	16-7-2012	3000
170		3216338	16-7-2012	3000
171		3216339	16-7-2012	3000
172		3216340	16-7-2012	3000
173		3216341	16-7-2012	3000
174		3216362	17-7-2012	10000
175		3216363	17-7-2012	10000
176	Noor Pur Shahan	6550937	23-7-2011	2000
177		6550935	23-7-2011	2000
178		6550945	23-7-2011	2000
179		6550931	23-7-2011	2000

180		6550936	23-7-2011	2000
181		6550947	23-7-2011	2000
182		6550938	23-7-2011	2000
183		1829961	23-7-2011	2000
184		6550928	23-7-2011	2000
185		1829960	23-7-2011	2000
186		6550943	23-7-2011	2000
187		1829959	23-7-2011	2000
188		6550946	23-7-2011	2000
189		1829974	23-7-2011	2000
190		6550942	23-7-2011	2000
191		6550950	23-7-2011	2000
192		6550933	23-7-2011	2000
193		6550929	23-7-2011	2000
197	I-9/3-4	269426	19-8-2011	2000
198		269417	19-8-2011	2000
199		269430	19-8-2011	2000
200		269429	19-8-2011	2000
201		269431	19-8-2011	2000
202		269436	19-8-2011	2000
203		269433	19-8-2011	2000
204		269435	19-8-2011	2000
205		269438	19-8-2011	2000
206		269447	19-8-2011	2000
207		269445	19-8-2011	2000
208		269446	19-8-2011	2000
209		269448	19-8-2011	2000
210	Rawat-IV	26944890	5-7-2012	1500
211		26944891	5-7-2012	1500
212		26944892	5-7-2012	1500
213		26944893	5-7-2012	1500
214		26944894	5-7-2012	1500
215		26944895	5-7-2012	1500
216		26944896	5-7-2012	1500
217		26944897	5-7-2012	1500
218		26944898	5-7-2012	1500

219		9694892	6-7-2012	1500
220		9694900	6-7-2012	1500
221		2986066	11-7-2012	1500
222		2986064	11-7-2012	1500
223		2986063	11-7-2012	1500
224		2986069	11-7-2012	1500
225		2986053	11-7-2012	1500
226	I-9/4	269402	11-1-2011	3000
227		269403	11-1-2011	3000
228		269404	11-1-2011	3000
229		269405	11-1-2011	3000
230		269406	11-1-2011	3000
231		269407	11-1-2011	3000
232		269408	11-1-2011	3000
233		269416	1-8-2011	3000
234		269420	1-8-2011	3000
235		269422	1-8-2011	3000
236		269424	1-8-2011	3000
237		269429	1-8-2011	3000
238	Rwat-III	9694429	6-7-2012	3000
239		9694432	6-7-2012	2000
240		9694434	6-7-2012	1500
241		9694435	6-7-2012	10000
242		9694433	6-7-2012	10000
243		9694430	6-7-2012	3000
244		9694438	6-7-2012	1500
245		9694436	6-7-2012	10000
246		9694439	6-7-2012	10000
247	Tarali Kalan	7237402	10-6-2011	3500
248		7237403	10-6-2011	3500
249		7237404	10-6-2011	3500
250		7237405	10-6-2011	3500
251		7237406	10-6-2011	3500
252		7237407	10-6-2011	3500
253		7237408	10-6-2011	3500
254		7237409	10-6-2011	3500

255		7237410	10-6-2011	3500
256		7237411	10-6-2011	10000
257		7237412	10-6-2011	10000
258		7237413	10-6-2011	3000
259		1664188	24-7-2012	3000
260		1664189	24-7-2012	3000
261		1664192	24-7-2012	3000
262		1664198	24-7-2012	3000
263		1664195	24-7-2012	3000
264		1664193	24-7-2012	3000
265		1664191	24-7-2012	3000
266	Mal Pur	2892864	24-4-2012	2000
267		6222532	24-4-2012	2000
268		6222539	24-4-2012	2000
269		6222541	24-4-2012	2000
270		6222540	24-4-2012	2000
271		6222538	24-4-2012	2000
272		6222537	24-4-2012	2000
273		6222546	24-4-2012	2000
274		6222535	24-4-2012	2000
275		6222543	24-4-2012	2000
276	G-6/1-4	196330	13-4-2012	2570
277		196331	13-4-2012	2570
278		196332	13-4-2012	2570
279		196333	13-4-2012	2570
280		196334	13-4-2012	2570
281		196335	13-4-2012	2570
282		196336	14-4-2012	2570
283		196337	14-4-2012	2570
284		196338	14-4-2012	2570
285		196339	14-4-2012	2570
286		196340	14-4-2012	2570
287		196341	14-4-2012	2570
288		196342	14-4-2012	2570
289		196343	14-4-2012	2570
290		196344	14-4-2012	2570

291		196345	14-4-2012	2570
292		196346	14-4-2012	2570
293		196347	14-4-2012	2570
294		196348	14-4-2012	2570
295	Meera Begwal	9543130	16-3-2012	1300
296		9543131	16-3-2012	1300
297		9543132	16-3-2012	1300
298		9543133	16-3-2012	1300
299		9543134	16-3-2012	1300
300		9543135	16-3-2012	1300
301		9543136	16-3-2012	1300
302		9543137	16-3-2012	1300
303		9543138	16-3-2012	1300
304		9543139	16-3-2012	1300
305		9543140	16-3-2012	1300
306		9543141	16-3-2012	1300
307	Morrian	801007	4-4-2012	3000
308		801013	4-4-2012	3000
309		801012	4-4-2012	3000
310		5724089	4-8-2011	3000
311		5724100	11-8-2011	3000
312	Sehala	520377	13-5-2010	77000
313		520381	13-5-2010	3000
314		520389	13-5-2010	3000
315		2555722	9-7-2012	90000
316		2555723	31-7-2012	3000
317		2555727	1-8-2012	3000
318		2555717	20-2-2012	57000
319		2555716	20-2-2012	33000
	<b>Total</b>			<b>1,106,430</b>

**Annexure-9**

**Non-refund of unspent balances by LZCs**

<b>Sr. No.</b>	<b>Name of LZC</b>	<b>LZC Code No.</b>	<b>Period</b>	<b>Amount (Rs)</b>
1	NEW SHAKRIAL		30-06-12	135,655
2	1-9/3-4		30-06-12	73,304
3	F-10/ I		30-06-12	55,998
4	G-6/1-4		30-06-12	31,856
5	GOKINA KALAN		30-06-12	130,500
6	G-7/2		30-06-12	6,778
7	G-8/4		30-06-12	38,415
8	BOBRI-I		30-06-12	64,002
9	G-6/3-4		30-06-12	59,320
10	SIHALAI -1		30-06-12	163,206
11	MORIAN		30-06-12	60,312
12	TARLAI KHURD		30-06-12	41,218
13	TARLAI KALA		30-06-12	117,336
14	SIHALA -2		30-06-12	81,987
15	CHAK SHAHZAD		30-06-12	76,521
16	F-8/1,2	10016	30-06-12	116,560
17	G.7/3-3	10011	30-06-12	380,085
18	G.8/1,2	10143	30-06-12	57,813
19	GORAL KANGAL	10007	30-06-12	94,225
20	MAIRA SUMBLE	10068	30-06-12	97,769
21	KOTHA TIAL	10112	30-06-12	54,020
22	LAKHUAL	10112	30-06-12	43,442
23	REHARA KURI	10134	30-06-12	56,200
24	MALPUR	10156	30-06-12	72,267
25	MARA BAGIAL .1	10046	30-06-12	63,936
26	G.7/3-1	10038	30-06-12	78,071
27	PHUL GRAN -1	10118	30-06-12	107,517
28	KHANNA DAK	10118	30-06-12	42,370
29	MODEL TOWN	10042	30-06-12	155,830
30	RAWAT	10042	30-06-12	22,399
31	RAWAL TOWN	10064	30-06-12	57,760

32	TARLAI KHURAD	10064	30-06-12	21,321
33	RAWAT-III		30-06-12	84,119
34	RAWAT-IV		30-06-12	110,202
35	CHATTAR KARLOT	10015	30-06-12	53,777
36	RAWAL TOWN		30-06-12	94,760
37	SAID PUR		30-06-12	126,443
38	NOOR PUR SHAHAN	10040	30-06-12	125,883
	<b>Total</b>			<b>3,126,734</b>