



**AUDIT REPORT
ON
THE ACCOUNTS OF
CENTRAL ZAKAT FUND,
ZAKAT COLLECTION CONTROLLING
AGENCIES,
ZAKAT COLLECTION OFFICES
AND
ISLAMABAD ZAKAT & USHR
COMMITTEE
AUDIT YEAR 2014-15**

AUDITOR – GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS	ii
PREFACE	iii
EXECUTIVE SUMMARY	1
SUMMARY OF TABLES & CHARTS	4
I <i>Audit Work Statistics</i>	5
II <i>Audit Observations Regarding Financial Management</i>	5
III <i>Outcome Statistics</i>	6
IV <i>Irregularities Pointed Out</i>	6
V <i>Cost-Benefit</i>	7
CHAPTER 1 CENTRAL ZAKAT FUND	8
1.1 <i>Introduction</i>	8
1.2 <i>Comments on Budget & Accounts</i>	9
1.3 <i>Brief Comments on the Status of Compliance with PAC Directives</i>	9
1.4 AUDIT PARAS	10
CHAPTER 2 ZAKAT COLLECTION CONTROLLING AGENCIES AND ZAKAT COLLECTION OFFICES	14
2.1 <i>Introduction</i>	14
2.2 <i>Comments on Budget & Accounts</i>	14
2.3 AUDIT PARAS	15
CHAPTER 3 ISLAMABAD ZAKAT & USHR COMMITTEE	25
3.1 <i>Introduction</i>	25
3.2 <i>Comments on Budget & Accounts</i>	26
3.3 <i>Brief Comments on the Status of Compliance with PAC Directives</i>	26
3.4 AUDIT PARAS	27
ANNEXURE	38

ABBREVIATIONS & ACRONYMS

AIR	Audit & Inspection Report
ACL	Audit Command Language
AG	Accountant General
AGPR	Accountant General Pakistan Revenues
CAZ	Chief Administrator Zakat
CZA	Central Zakat Administration
CZC	Central Zakat Council
CZF	Central Zakat Fund
CMA	Controller Military Accounts
CDRs	Central Depository Receipts
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DHQ	District Headquarter
DSC	Defense Saving Certificates
DZA	Directorate of Zakat Audit
DZF	District Zakat Fund
FDRs	Fixed Deposits Receipts
GBZF	Gilgit Baltistan Zakat Fund
HWC	Heath Welfare Committee
ICT	Islamabad Capital Territory
IPSAS	International Public Sector Accounting Standards
IZUC	Islamabad Zakat & Ushr Committee
LZC	Local Zakat Committee
MCFSL	Muslim Commercial Financial Services (Pvt.) Ltd
MFDAC	Memorandum for Departmental Accounts Committee
MORA	Ministry of Religious Affairs and Interfaith Harmony
NAM	New Accounting Model
NLHI	National Level Health Institution
NLHIF	National Level Health Institution Fund
NSC	National Saving Center
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PZC	Provincial Zakat Council
PZF	Provincial Zakat Fund
TDRs	Terms Deposit Receipts
ZCCA	Zakat Collection Controlling Agency
ZCO	Zakat Deducting Offices
ZCR	Zakat Collection Report

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 Compliance Audit of Central Zakat Fund, Zakat Collection and Controlling Agencies (ZCCAs), Zakat Collection Offices (ZCOs) and Islamabad Zakat and Ushr Committee for the financial year 2013-14. The Directorate of Zakat Audit conducted audit during the year 2014-15 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 observations 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.

Despite repeated requests the PAO has not been able to convene DAC meeting.

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 deducted on compulsory basis and collected on voluntary basis by the financial and other institutions is kept in the Central Zakat Fund (CZF), which is managed by the Central Zakat Administration (CZA). Moneys in the CZF are released to the Provincial Zakat Funds (PZFs) including FATA, Gilgit-Baltistan Zakat Fund (GBZF) and Islamabad Capital Territory. Provincial Zakat Councils (PZCs) release funds from PZFs to DZFs and Health Welfare Committees of Provincial Level Health Institutions in the provinces for assistance to the *Mustahiqeen*.

The Directorate of Zakat Audit (DZA) carries out the audit of Central Zakat Fund (CZF), Provincial Zakat Funds (PZFs), District Zakat Funds (DZFs) and Zakat Collection Controlling Agencies (ZCCAs) / Zakat Deduction Offices (ZCOs). Directorate of Zakat Audit (DZA) has a human resource of 28 officers and staff resulting in 5976 man days. The annual budget amounting to Rs 38 million was allocated to this office during 2013-14.

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 examining selected documents, 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 of Zakat collected and released by Ministry of Religious Affairs and Interfaith Harmony to Provinces and ICT during the financial year 2013-14 was Rs 4,053.569 million. This whole amount was subjected to audit at CZA level. However, 47 Zakat Collection Controlling Agencies / Zakat Collection Offices were audited on test check basis during the audit year 2013-14.

The total budget received by Islamabad Zakat & Ushr Committee from Ministry of Religious Affairs and Interfaith Harmony during the financial year 2013-14 was Rs 99.215 million. This amount included funds for onward release to NLHIs in ICT, LZCs, educational institutions and deeni madaris. The entire budget was subjected to audit at District level. However, 79 LZCs out of 148 LZCs were selected for audit on test check basis at Local Committees level which in terms of percentage was 53% of total Local Zakat Committees.

b. Recoveries at the Instance of Audit

Recovery of Rs 1,903.918 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 2014-15 followed intensive application of desk audit techniques in Directorate of Zakat Audit. This was facilitated by the use of ACL, SAP (limited to the amount of deduction of Zakat made by AG and AGPR offices) and permanent files. Desk review helped auditors in understanding the systems, procedures, environment, and the auditee entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d. Comments on Internal Controls and Internal Audit Department

Internal Audit Department of Zakat was non-existent at CZA level. However, at PZAs levels, 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 led to general conclusion that internal controls were very weak and ineffective.

e. Audit Impact

On the recommendation of Audit, the Ministry of Religious Affairs and Interfaith Harmony is in the process of increasing the net of Zakat Collection Controlling

Agencies by taking sue moto and allotting codes to them. This will help in increasing transparency in the process of Zakat collection / deduction and reconciliation of Zakat fund. Annex-2 (Audit Impact Summary) provides additional information on improvement of rules, systems and procedures that occurred because of audit.

f. The Key Audit Findings of the Report;

- i. There were three paras pertaining to non-production of record.¹
- ii. There were eight cases of irregular expenditure / payments and violation of rules amounting to Rs 1,956.218 million.²
- iii. Recovery pointed out in eight paras amounting to Rs 1,903.918 million.³
- iv. Non-reconciliation of collection and disbursement of Zakat was pointed out in two paras.⁴
- v. Amount of Zakat not realized was pointed out in two paras amounting to Rs 7.842 billion.⁵

Audit paras for the audit year 2013-2014 involving procedural violations including internal control weaknesses and irregularities not considered significant for reporting to the PAC, were included in MFDAC (Annex-1).

g. Recommendations

- i. Internal controls should be strengthened at Central, Provincial and District level to prevent unauthorized practices and improper utilization of Zakat Fund.
- ii. Assessment, collection and deduction of Zakat should be made by ZCCAs / ZDOs strictly in accordance with provisions of Zakat and Ushr Ordinance, 1980 and the rules made there-under.
- iii. Reconciliation of Zakat collection should be carried out regularly.
- iv. Zakat deducted by ZCCAs / ZDOs should be deposited immediately in CZF-08.

¹Para 2.3.1, 3.4.1 & 3.4.11

² Para 1.4.3, 3.4.3, 3.4.4, 3.4.5, 3.4.6, 3.4.7, 3.4.9 & 3.4.10

³ Para 2.3.2, 2.2.3, 2.3.4, 2.3.5, 2.3.6, 2.3.7, 2.3.8 & 3.4.8

⁴ Para 1.4.4 & 3.4.2

⁵ Para 1.4.1 & 1.4.2

- v. Refund of unspent balances of Zakat Fund to PZF need to be made timely by the management of various formations.
- vi. Bank authorities need to be instructed to issue cheque books to all Local Zakat Committees (LZCs) with every leaf marked with crossed/Payees account only so that payments to '*mustahiqeen*' can only be made through crossed cheques.
- vii. Istehqaq should be determined by LZCs before payment of Zakat to beneficiaries.
- viii. Only qualified persons need to be selected as Chairman / Member Local Zakat Committee.
- ix. Relevant record should be produced for audit and strict action 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.

SUMMARY OF TABLES AND CHARTS

Table I: Audit Work Statistics

Sr.No.	Description	No. of Entities	Budget (Rs. in Million)
1	Total Entities (PAO's) in Audit Jurisdiction	2	4,053.569
2	Total Formations in Audit Jurisdiction	265	4,053.569
3	Total Entities (PAO's) Audited	2	4,053.569
4	Total Formations Audited	*49	*4,053.569
5	Audit And Inspection Reports	49	4,053.569
6	Special Audit Reports	-	
7	Performance Audit Reports	-	
8	Other Reports	-	-

*The CZA was one of the 49 formations audited, which alone made collection and onward disbursements of Rs 4,053.569 million during the financial year 2013-14. In addition Islamabad Zakat & Ushr Committee (having total funds received of Rs 99.215 million) and 47 ZCCAs / ZCOs were also audited on test check basis during the financial year 2013-14.

Table II: Audit Observations Regarding Financial Management

Sr.No.	Description	Amount placed under Audit observation (Rs. in Million)
1	Unsound asset management	-
2	Weak financial management	-
3	Weak Internal controls relating to financial management	4,188.117
4	Amount of Zakat not realized	7,842.000
	Total	12,030.117

Table III: Outcome Statistics

S. No.	Description	Total Last Year (Rs in million)	Total Current Year (Rs in Million)
1	Outlays Audited	3,951.666	4,053.569
2	Monetary Value of Audit Observations	900.574	*12,030.117
3	Recoveries Pointed Out at the instance of Audit	677.446	1,903.918
4	Recoveries Accepted / Established at the instance of Audit	133.812	DAC meeting not conducted
5	Recoveries Realized at the instance of Audit	0	0

* including amount of Zakat not realized amounting to Rs 9,269.935 million

Table IV: Irregularities Pointed Out

S. No.	Description	Amount Placed under Audit Observation (Rs in Million)
1.	Violation of Rules and regulations and violation of principal of propriety and probity in public operations	2,433.624
2.	Reported 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.	Weaknesses of internal control systems.	0
5.	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	0
6.	Non-production of record	326.558
7.	Others, including cases of accidents, negligence etc.	9,269.935
	Total:	12,030.117

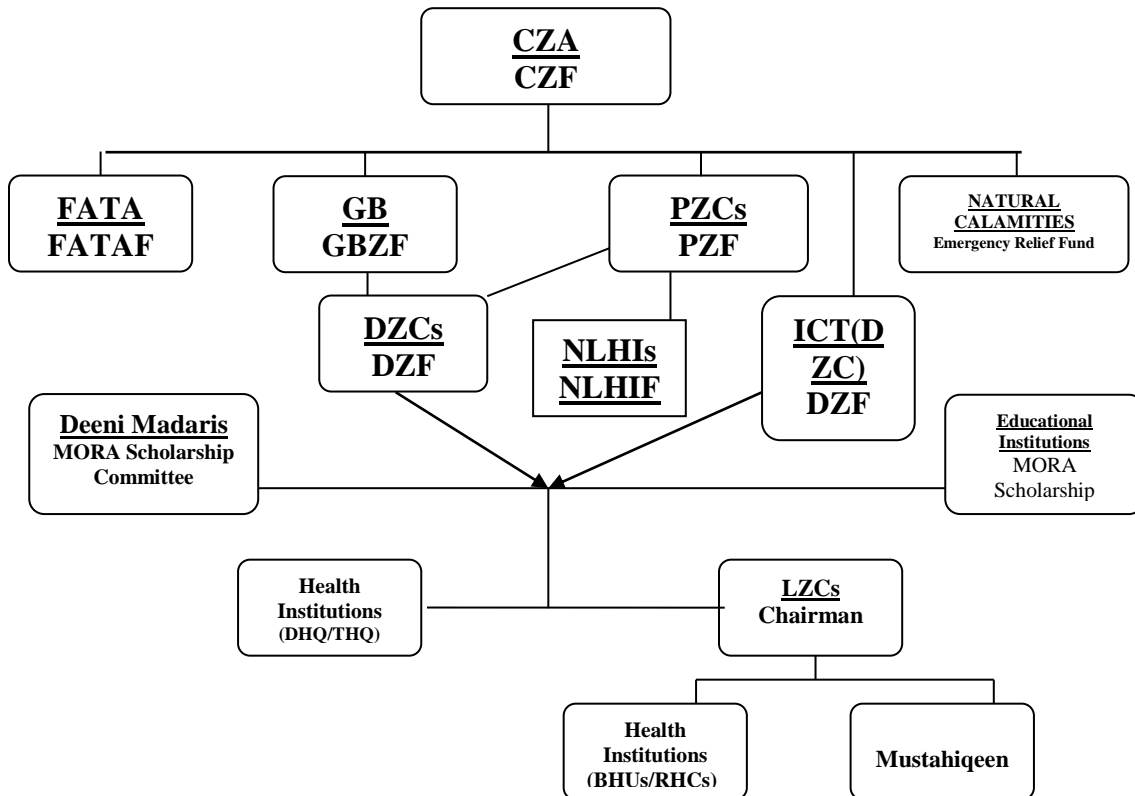
Table V: Cost-Benefit

Sr. No.	Description	Amount (Rs. in million)
1	Outlays audited (Items 1 of Table 3)	4,053.569
2	Expenditure on Audit	38
3	Recoveries realized at the instance of Audit	0
	Cost-Benefit ratio	NA

CHAPTER – 1 CENTRAL ZAKAT FUND

1.1 Introduction

Zakat deducted on compulsory basis and collected on voluntary basis by the financial and other institutions is kept in the Central Zakat Fund (CZF), which is managed by the Central Zakat Administration (CZA). CZA releases Zakat Fund collected during the year to Provincial Zakat Councils as per provincial share on population basis, as approved by Council of Common Interest (CCI) 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 years 2012-14 was as under:

Particulars	<i>(Rs in million)</i>	
	FY 2012-13	FY 2013-14
Opening Balance	3,951.666	4,053.569
*Receipts	4,053.569	4,778.180
Funds Available	8,005.235	8,831.749
Disbursements	3,951.666	4,053.569
Closing Balance	4,053.569	4,778.180

*Include refund of unspent balances.

Source: State Bank of Pakistan

The receipt figures of current year show an increase of 17.87 % as compared to last year. The CZA disbursed an amount of Rs 4,053.569 million to PZFs including FATA, Gilgit Baltistan Zakat Fund, Islamabad Capital Territory during the year 2013-14 which shows increase of 2.58 % as compared to last year.

1.3 Brief Comments on the Status of Compliance with PAC Directives

Reports of the Audit Years 2009-13 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
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
2011-12	PAC not held
2012-13	PAC not held

1.4 AUDIT PARAS

Irregularity and non compliance

1.4.1 Unjustified exemptions granted by ZCCAs on assets bearing code numbers 103 & 104 under the title “other reasons” – Rs 5.909 billion

Section 3 of Zakat and Ushr Ordinance, 1980 provides that Zakat shall be charged and collected on compulsory basis for each Zakat year at the rates and manner specified in the First Schedule to the Ordinance.

Audit observed (on the basis of sample selected at Central Zakat Administration) that 11 ZCCAs granted exemptions of Zakat to different accounts / asset holders amounting to Rs 5.909 billion under the title “other reasons” on asset codes 103 & 104 as mentioned on Form CZ-08, which was held as unjustified and doubtful. The exemption from Zakat deduction given to asset holders on the basis other than their status as Non-muslim / Non Pakistani, Non Sahib-e-Nisab, Fiqah and Non-maturity requires justification. The detail is given at Annex-3.

Audit is of the opinion that the Central Zakat Administration did not properly check the Forms CZ-08 submitted by ZCCAs resulting in non-collection of Zakat.

Audit concludes that the unjustified exemptions granted may result in loss to Zakat fund.

Management replied that the matter will be pursued vigorously with the ZCCAs and outcome shall be reported to audit.

Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that the irregular exemptions be justified otherwise to recover the amount of Zakat involved.

1.4.2 Loss to Zakat fund due to wrong calculations of Zakatable assets – Rs 1.933 billion

According to Rule 33 (4) of Zakat Collection and Refund Rules, 1981, “Each remittance by a ZCCA to the Central Account No. 8 - Central Zakat Fund with the State Bank of Pakistan, will be accompanied by a consolidated Zakat Collection Report on Form CZ-08A or CZ-08B, as the case may be, in triplicate, with the fourth copy going simultaneously to the Central Zakat Administration”.

Audit observed that 08 Zakat Collection Controlling Agencies (ZCCAs) did not properly calculate the Zakatable assets in Part-C of Form CZ-08, which resulted in less collection / deduction of Zakat amounting to Rs 1.933 billion. The detail is given at Annex-4.

Audit is of the opinion that the irregularity occurred because the Central Zakat Administration did not properly check the Form CZ-08 submitted by ZCCAs.

Audit concludes that wrong calculations may result in loss to Zakat fund.

Management replied that the matter will be pursued vigorously with the ZCCAs and outcome will be reported to audit.

Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that the wrong calculations be corrected and amount of Zakat less deducted be deposited in Zakat exchequer.

1.4.3 Late deposit of Zakat – Rs 1.883 billion

According to Rule 33 (4) of Zakat Collection and Refund Rules, 1981, “ZCCAs will remit immediately after the close of the periods given in consolidated Zakat Collection Reports (Form CZ-08A and CZ-08B), the aggregate of the amount collected by their ZCOs, less refunds, to the Central Account No.8-Central Zakat Fund with the State Bank of Pakistan, provided that the ZCCAs dealing with assets at Serial No. 1 (Savings Bank and similar accounts) will make, in addition to the

above periodical remittances, an additional remittance immediately after the deduction date”.

Audit observed that 32 ZCCAs did not timely deposit the Zakat amounting to Rs 1.883 billion into the Central Zakat Fund Account No. 08, which was held as irregular. The detail is given at Annex-5.

The irregularity occurred due to ignorance of rules and procedures governing deposit of Zakat and delay in submission of quarterly reports by ZCOs to its head offices.

The late remittances of Zakat resulted in irregular use of Zakat by ZCCAs.

Management replied that the matter will be pursued vigorously with the ZCCAs and outcome will be reported to audit.

Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that, as already decided by DAC in its meeting held on 06-02-2014, the Administrator General Zakat may propose some amendment in Ordinance / Rules for imposition of penalty / charges for late deposit in order to discourage retention and late remittances of Zakat by ZCCAs.

1.4.4 Non-reconciliation of Zakat collection

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 (CZA) 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”.

During audit of Zakat record of Ministry of Religious Affairs and Interfaith Harmony for the FY 2013-14, it was observed that out of total Zakat Collection of Rs 4,053.569 million, only pre-receipted copies (Form CZ-08) amounting to Rs 147.364 million from 26 ZCCAs were obtained by CZA. Non-obtaining of remaining pre-receipted copies amounting to Rs 3,906.205 million from ZCCAs and non-comparing of pre-receipted copies (Rs 147.364 million) with final deposited amount in SBP resulted in non-reconciliation of total Zakat collection of Rs. 4,053.569 million, which is a violation of above rule.

The irregularity occurred because department was only depending upon the figures intimated by the State Bank of Pakistan on monthly basis without any verification.

In the absence of proper reconciliation, the accuracy of amounts / accounts could not be ascertained.

Management replied that the reconciliation will be made after obtaining pre-receipted copies from remaining ZCCAs as far as possible.

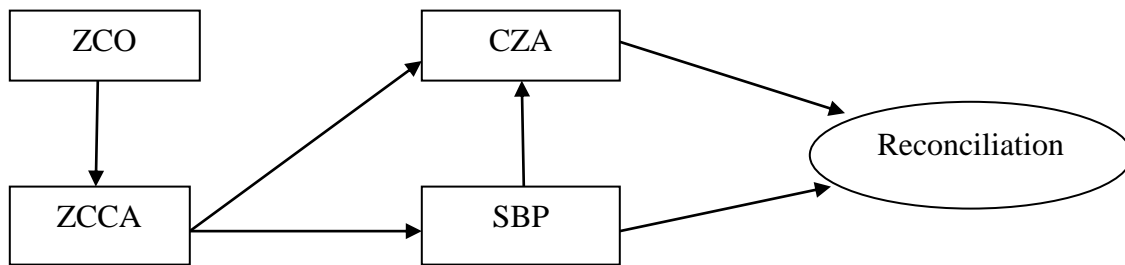
Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that reconciliation of Zakat collection should be made on monthly basis to ensure accuracy of Zakat receipt Accounts besides fixing of responsibility.

Chapter-2 ZAKAT COLLECTION CONTROLLING AGENCIES AND ZAKAT COLLECTION OFFICES

2.1 Introduction

Zakat Collection and Refund Rules, 1981 prescribe procedures to be followed by Zakat Collection Controlling Agencies (ZCCA) and Zakat Collection Offices (ZCO) for the collection / deduction of Zakat Fund. The flow of accounting information for collection is from the ZCOs to ZCCAs to Central Zakat Fund 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 47 ZCCAs / ZCOs (as detailed in Annex-22) during the Audit Year 2014-15 out of many ZCCAs (banks and companies), 13,000 Post Offices (ZCOs) and 367 National Saving Centers (ZCOs) working under 12 Regional Directorates.

2.2 Comments on Budget and Accounts

The total deductions (including refunds) made by ZCCAs/ZCOs during the year 2013-14 were Rs 4,778.180 million as compared to Rs 4,053.569 million in previous year. This shows an increase of 17.87 % as compared to last year.

2.3 AUDIT PARAS

Non-production of record

2.3.1 Non-production of record – Rs 245.759 million

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”. Sec 11(1) of Zakat and Ushr Ordinance 1980 provides that “To Carry out audit of the Central Zakat Fund annually or at shorter intervals, the Centred Council, and to carry out audit of a Provincial Zakat Fund annually or at shorter intervals, the Provincial Council, shall request the Auditor-General of Pakistan and Local fund audit to conduct the audit”.

Despite repeated reminders, ten (10) ZCCAs / ZCOs did not produce the auditable record of Zakat assessed and collected / deducted during the year 2013-14 as detailed in Annex-6. Therefore the correct amount of Zakat assessment and deduction could not be verified.

The matter was reported to the management of 10 ZCCAs as detailed in Annex-6 but no reply has been received so far.

Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

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

Irregularity and non compliance

2.3.2 Non-deduction of Zakat from companies and individuals accounts – Rs 570.991 million

Para 19 of Zakat Collection and Refund Rules 1981 provides that the Zakat shall not be deducted in respect of the assets of a company or other association of persons or body of individuals, if not less than fifty percent of the value of its shares is owned by or the beneficial ownership thereof is held in the names of individuals who are not Muslim citizens of Pakistan: the fact to be established through a solemn affirmation in writing, together with the requisite details, to be given by its Principal Executive in Pakistan.

In violation of above rules, sixteen (16) ZCCAs / ZCOs did not deduct Zakat amounting to Rs 570.991 million during FY 2013-14 from companies and individuals accounts without specifying any reasons of exemption as required under Zakat Collection and Refund Rules 1981. Details are given in Annex-7.

The irregularity occurred due to non-observance of rules and procedures governing Zakat exemption and improper maintenance of record by ZCCAs.

The non-deduction of Zakat from the companies and individual accounts resulted into less collection of Zakat Fund.

Management of HBL Main Branch Karachi replied that Zakat was not deducted on non-resident company accounts, Government accounts, Provident Fund Accounts and Benevolent Fund account which are exempted from compulsory deduction of Zakat. Management of Millat Tractors Ltd. Lahore replied that the supporting documents in respect of companies / banks / Funds claiming exemptions are ready for verification. Management of Bank of Khyber, Main Branch, Peshawar replied that CZ-50 of the account holder is ready for verification. The replies are not acceptable as no relevant record was produced for verification. However the matter was reported to the management of remaining 13 ZCCAs / ZCOs as detailed in Annex-07 but no reply has been received so far.

Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that the objected amount of exemptions granted without fulfilling requirement of Rules should be recovered or the documentary evidence be provided to Audit.

2.3.3 Irregular exemption granted without obtaining declarations or on invalid declarations – Rs 735.46 million

Para 20 of Chapter III of Zakat collection and refund rules 1981 provides that Zakat shall not be deducted in respect of the assets of a person claiming exemption on the ground of faith and fiqh under the first proviso to sub section (3) of section 1 of the ordinance, provided he files with the ZCO an attested true copy of the declaration, on form CZ50 within a period not less than thirty days preceding the Valuation Date.

In contravention of above provision, 24 ZCCAs / ZCOs granted exemption of Rs.735.46 million to individuals without obtaining the declarations on form CZ-50 or on invalid declarations i.e., its submission within one month before the valuation date. Details are given in Annex-8.

The irregularity occurred due to ignorance of rules and procedures governing Zakat exemption and improper maintenance of record by ZCCAs.

The non-deduction of Zakat from individuals resulted into less collection of Zakat Fund.

Management of Bank of Khyber Peshawar replied that due to some construction work in the bank premises the record could not be produced during audit which is now ready for verification. Management of NBP Main Branch Civil Line Sargodha replied that the exempted accounts were owned by Government Departments and the definition of securities includes bank deposit also. However in case of Joint accounts holders it was replied that the declarations of second joint account holders are now traced which can be verified. Management of NSC Tipu Sultan Road Karachi replied that any investment made in Pensioners Benefit Accounts is exempted from Zakat deduction. Management of Millat Tractors Ltd. Lahore replied that the record is

available with Share Registrar and can be inspected on short notice. Management of Pakistan Railways, Lahore replied that declarations are available for verification. Management of Office of AGPR, Lahore replied that four employees drawn refundable advances and the rest of declarations will be traced and will be shown to audit. Management of DAO Gujranwala replied that all indicated subscribers has submitted the CZ 50 and was also noted on the ledgers card. The replies are not acceptable as no relevant record was produced for verification. However the matter was reported to the management of remaining 17 ZCCAs / ZCOs as detailed in Annex-08 but no reply has been received so far.

Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

No progress was intimated till the finalization of this report.

Audit recommends that the amount of Zakat not deducted should be recovered and deposited into Zakat Fund Account CZF-08 under intimation to Audit.

2.3.4 Irregular exemption granted to individuals on the grounds of ‘non-resident / non-muslims / deceased persons/non-sahib-e-nisab’ without providing any proof / affirmation - Rs 8.189 million

Rule 17 of Chapter III of Zakat collection and refund rules 1981 provides that Zakat shall not be deducted in respect of assets of non-muslims: the fact of a person being non-muslim to be established through the record available with the ZCO or a solemn affirmation in writing of the person concerned. Similarly, rule 18 provides that Zakat shall not be deducted in respect of assets of a person who is not a citizen of Pakistan, the fact that an individual is not a citizen of Pakistan to be established through an attested true copy of the passport or equivalent documents establishing his nationality accompanied by a solemn affirmation in writing that he is not a citizen of Pakistan.

In violation of above rules, Zakat amounting to Rs 8.189 million was not deducted by seven (7) ZCCAs / ZCOs from individuals during financial year 2013-14 on the grounds of their status as non-resident / non-muslim / non-sahib-e-nisab / deceased

without obtaining proper evidence as required under the rules. Details are given in Annex-9.

The improper / incomplete maintenance of record by ZCCAs may have resulted in occurrence of this irregularity.

The non-deduction of Zakat from individuals resulted into less collection of Zakat Fund.

The management of NBP Main Branch Civil Line Karachi replied that the death certificates were obtained and are on bank record. Management of Millat Tractors Ltd, Lahore replied that in most of cases solemn affirmation have been obtained and can be verified. The replies are not tenable as no such record was produced for verification. However the matter was reported to the management of remaining 05 ZCCAs / ZCOs as detailed in Annex-09 but no reply has been received so far.

Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that the amount of less deducted Zakat should be recovered and deposited into Zakat Fund under intimation to Audit.

2.3.5 Non-deposit / late deposit of Zakat deducted – Rs 457.276 million

Section 3 (1) of Zakat collection and refund rules 1981 provides that “Each ZCCA shall ensure the correct deduction of Zakat by its ZCOs, and the proper accounting, control and remittance thereof, in accordance with the provision of the Ordinance, the rules and the instructions which the CZA may issue in this behalf, from time to time”. Similarly Section 31 (2) stipulates that “A ZCO shall prepare the Zakat Collection Report (ZCR) in Form CZ-07 for each period as indicated in that report, in triplicate, retain one copy and send the other two copies, within one week, to its ZCCAs, which will collect Zakat Collection Reports from all their ZCOs, retain one copy each and send the other copies in a batch, to the Central Zakat Administration for computerization, within one month of the close of the period to which these relate”. Section 33 (4) further adds that “ZCCAs will remit immediately after the close of the periods given in consolidated Zakat Collection Reports (Forms CZ-08A

and CZ-08B), the aggregate of the amount collected by their ZCOs less refunds, to the Central Accounts No. 8-Central Zakat Fund with the State Bank of Pakistan”.

Audit observed that fifteen (15) ZCCAs / DZOs did not deposit the Zakat collected / deducted by them or deposited it late and retained with them or did not provide any proof of Zakat deposit into CZF-08 amounting to Rs 457.276 million during the years 2011-14, in violation of above rules. Details are given in Annex-10.

The management of CMA (RC) replied that consolidated statement of Zakat deducted at source by various CMA are prepared by MAG office on quarterly basis and sent to CMA (RC) for issuing of cheque in favour of State Bank of Pakistan. Statement for the quarter ended June 2014 has been received and cheque has been issued in favour of State bank of Pakistan. Management of Pakistan Railways Lahore replied that the amount has been deposited on half yearly basis instead of on quarterly basis. Now after audit, it has been noted for future compliance. Management of Millat Tractors Ltd. Lahore replied that there was no intentional delay in deposit of Zakat and the delay was due to change in Zakat Collection System of Pakistan. The replies are not tenable as Zakat is required to be deposited immediately as per rules. However in the cases of 12 ZCCAs the matter was reported to the management as detailed in Annex-10 but no reply was received.

The irregularity occurred due to ignorance of rules and procedures governing remittances of Zakat and delay in submission of quarterly reports by ZCOs to its head offices.

The late remittances of Zakat resulted in irregular use of Zakat by ZCCAs.

Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that the amount should be deposited into CZF-08 immediately besides fixation of responsibility against persons responsible for non / late deposit. MORR may also consider amendment in the rules to impose penalty for late deposit of Zakat.

2.3.6 Acceptance of photocopy of declaration instead of an attested true copy- Rs 16.741 million

Para 20 of Chapter III of Zakat Collection and Refund Rules 1981 provides that Zakat shall not to be deducted in respect of the assets of a person claiming exemption on the ground of faith and fiqah under the first proviso to sub section (3) of section 1 of the ordinance, provided he files with the ZCO an attested true copy of the declaration, on form CZ-50 within a period not less than thirty days preceding the Valuation Date.

In contravention of above provision, twenty five (25) ZCCAs / ZCOs granted exemption amounting to Rs 16.741 million to individuals during the year 2013-14 by accepting unattested photocopies instead of obtaining an attested true copy of declaration on form CZ-50. Details are given in Annex-11.

The irregularity occurred due to non-observance of Zakat exemption rules and procedures.

The non-deduction of Zakat from individuals resulted into less collection of Zakat Fund.

Managements in Pakistan Post Office Department Lahore and Pakistan Railways Lahore replied that it has been noted for future compliance. Management of Millat Tractors Ltd Lahore replied that as per Ordinance photocopy of declaration is acceptable. The reply is not tenable because only attested true photocopies of declarations are acceptable. Management of NBP Main Branch Civil Line Sargodha replied that the account holder belongs to Jamat-e-Ahmadi and the hand written evidence is on bank record. Management of HBL, Main Branch, Karachi replied that declaration is now attested by Notary Public. Management of Khyber Bank Limited, Main Branch, Peshawar replied that the declaration has been attested now and in other cases the declarations have been traced and are ready for verification. The reply is not acceptable as no record was produced to audit for verification. However in the cases of remaining 19 ZCCAs / ZCOs the matter was reported to the management as detailed in Annex-11 but no reply has been received so far.

Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that the amount of Zakat not deducted should be recovered and deposited into Zakat Fund Account CZF-08 under intimation to Audit.

2.3.7 Non-deduction of Zakat from the accounts / certificates holders - Rs 96.554 million

Section 3 of Zakat and Ushr Ordinance, 1980 provides that Zakat shall be charged and collected on compulsory basis for each Zakat year at the rates and manner specified in the First Schedule to the Ordinance.

Audit observed that five (05) ZCCAs / ZCOs did not deduct Zakat amounting to Rs.96.554 (as detailed in Annex-12) on discharge of Regular Income Certificates, Short-term Certificates, Behbood Saving Certificates, Pensioner Benefit Accounts, Terms Deposits Receipts and withdrawal of profit from Special Saving Accounts without specifying any reason or availability of solemn declarations from the account holders in shape of CZ-50.

The management replied that in the case of Behbood Saving Certificates and Pensioner Benefit Accounts, any investment made are exempted from compulsory deduction of Zakat vide Rule 15 and Rule 14 of Behbood Saving Certificate Rules 2003 and Pensioners Benefit Account Rules 2003 respectively. However in cases of Regular Income Certificates and Short Term Certificates it was replied that these certificates are exempted from Zakat as per National Saving rules. The reply is not tenable as the exemption could only be notified under Zakat & Ushr Ordinance, 1980 after fulfilling requirements of section 24 thereof. In case of Defence Saving Certificates it was replied that the amount of certificates did not fall on valuation date. The reply is not tenable as no supporting documents in that regard was produced to audit. The matter was reported to the management of PIA Karachi and GPO Hyderabad on 03-09-2014 and 08-08-2014 respectively but no reply was received till finalization of report.

Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that recovery of the objected amount may be made.

2.3.8 Exemption allowed on incomplete declarations CZ-50 – Rs 16.947 million

Rule 20 (1A) of Zakat Collection and Refund Rules, 1981 provides that the declaration (CZ-50) may specify the detailed particulars of assets in respect of which exemption is being claimed or specify the asset in the manner described in the First Schedule to the Ordinance. In the later case, the true copy of the declaration should be accompanied by a letter in which the detailed particulars of the assets shall be specified.

In contravention of above provision, eleven (11) ZCCAs / ZCOs granted exemption amounting to Rs 16.937 to individuals during the year 2013-14 by accepting incomplete / im-proper declarations i.e. original contents of the declaration (CZ-50) neither specify the particulars of assets, Account No., date of issuance, witnesses signatures and name of person giving declaration, nor the declarations were obtained on proper stamp paper in the manner described in the First Schedule. Details are given in Annex-13.

The irregularity occurred due to non-observing of Zakat exemption rules and procedures.

The non-deduction of Zakat from individuals resulted into less collection of Zakat Fund.

The Management of Millat Tractors, Lahore replied that the compliance had been made and the record is ready for verification. Reply is not acceptable as no original record was shown to audit. Office of Additional AGPR Lahore replied that the detail of assets as objected was rectified. The reply is not tenable as no original record was shown to audit for verification. Management of the Bank of Khyber also replied that all the shortcomings had been rectified. This reply is not acceptable as the corrections were made after completion of transaction. However in the cases of remaining 09 ZCCAs / ZCOs the matter was reported to the management as detailed in Annex-13 but no reply has been received so far.

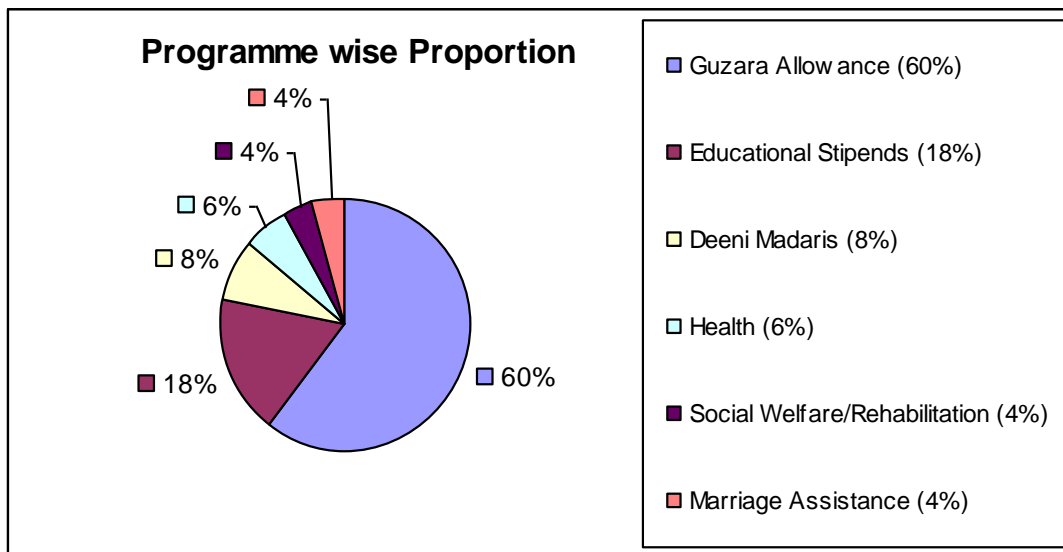
Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that the amount of Zakat not deducted should be recovered and deposited into Zakat Fund Account CZF-08 under intimation to Audit.

CHAPTER -3 ISLAMABAD ZAKAT & USHR COMMITTEE

3.1 Introduction

The Islamabad Zakat & Ushr Committee (IZUC) consists of 148 LZCs out of which 79 LZCs (as detailed in Annex-23) were subjected to audit. The IZUC 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 IZUC under regular heads is given in the following chart.



3.2 Comments on Budget & Accounts

Total budget allocations for the years 2012-14 were as under:

Particulars	FY 2012-13 (Rs in Million)	FY 2013-14 (Rs in Million)
Opening Balance	32.546	47.699
Receipts	97.203	99.215
Total Available Funds	129.749	146.914
Disbursements	82.050	81.577
Closing Balance	47.699	65.337

IZUC Islamabad received an amount of Rs 99.215 million (2% more than the previous year) from Ministry of Zakat & Ushr Islamabad during the financial year 2013-14 and disbursed an amount of Rs 81.577 million to the mustahiqeen during the year 2013-14, which was 55.53% of the total available funds. The balances at year end were not refunded into CZF account.

3.3 Brief comments on the status of compliance with PAC Directives

Reports of the Audit Years 2009-14 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
2012-13	Did not held
2013-14	Did not held

3.4 AUDIT PARAS

Non-production of record

3.4.1 Non-production of record - Rs.2.799 million

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". Sec 11(1) of Zakat and Ushr Ordinance 1980 provides that "To Carry out audit of the Central Zakat Fund annually or at shorter intervals, the Centred Council, and to carry out audit of a Provincial Zakat Fund annually or at shorter intervals, the Provincial Council, shall request the Auditor-General of Pakistan and Local fund audit to conduct the audit".

Despite repeated requests, Chairmen of 16 LZCs mentioned in Annex-14 did not produce complete record amounting to Rs. 2.799 million for the financial year 2013-2014.

The irregulariy occurred because the District Zakat Committee was unable to collect complete record from concerned Local Zakat Committees within the stipulated time.

Non production of record is hindrance in the auditorial functions.

The matter was reported to the management on 30-09-2014 but no reply was received from the management.

Despite repeated requests dated 08-12-2014 and 19-12-2014, the PAO has not been able to convene DAC meeting.

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

Irregularity and non-compliance

3.4.2 Non-reconciliation of Zakat fund account – Rs 1.423 million

According to Sec 10(1) of Zakat and Ushr Ordinance, “The accounts of the Central Zakat Fund, a provincial Zakat Fund, a District Zakat Fund, and a Local Zakat Fund shall be maintained and operated, respectively, by the Administrator-General, the Chief Administrator, the District Committee and the Local Committee, in such form and manner as may be prescribed”. 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 monthly basis.”

In contravention of above instructions, a sum of Rs.1,422,608 was appearing as a difference in the accounts of IZUC Islamabad due to non-reconciliation of figures with the Federal Treasury Office for the financial year 2013-14. The detail of which is given below:

Balance as On	Balance as per FTO Record (Rs.)	Balance as per Cash Book (Rs.)	Difference (Rs.)
30.06.14	66,759,801	65,337,193	1,422,608

The irregularity occurred because the Islamabad Zakat and Ushr Committee did not reconcile its accounts on monthly basis with Federal Treasury Office.

In the absence of proper reconciliation, the accuracy of accounts could not be ascertained.

The matter was reported to the management on 30-09-2014 but no reply was received from the management.

Despite repeated requests dated 08-12-2014 and 19-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that reconciliation should be made on monthly basis to ensure accuracy of accounts besides action be taken against the person(s) responsible for the lapse.

3.4.3 Non-refund of unspent balance - Rs 65.337 million

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

In violation of laid down procedure, the IZUC Islamabad did not refund the unspent balance of Rs 65,337,193 as on 30th June, 2014.

The irregularity occurred due to non-observance of rules and regulations by Islamabad Zakat and Ushr Committee.

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 matter was reported to the management on 30-09-2014 but no reply was received from the management.

Despite repeated requests dated 08-12-2014 and 19-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that the unspent balances should be refunded immediately to CZF besides fixation of responsibility for non-compliance.

3.4.4 Irregular appointment of Chairmen LZCs for more than two consecutive terms

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.

In contravention of the above, the DZC Islamabad has appointed 107 Chairmen LZCs as detailed in Annex-15 for more than two consecutive terms. The available record of the DZC/ LZC revealed that the said Chairmen have been appointed continuously by DZC from 2002. The appointment of the Chairmen for the third & fourth consecutive terms is held as irregular.

The irregularity occurred due to ignorance / non-observance of rules and regulations.

This may have resulted in accommodating non-mustahiqeen due to favoritism by concerned Chairmen LZC.

The matter was reported to the management on 30-09-2014 but no reply was received from the management.

Despite repeated requests dated 08-12-2014 and 19-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that responsibility for non-compliance be fixed.

3.4.5 Un-authorized release of jahez fund – Rs 1.61 million

Section 16(2a) of the Zakat and Ushr Ordinance, 1980 states that the District Committee shall oversee, more particularly, the disbursement and utilization of the moneys in the District Zakat Fund. Para 2.2, 2.3 & 2.4 of Zakat Disbursement procedure for Social Welfare and Rehabilitation, approved by the CZC provides that the funds of Rehabilitation shall be disbursed by District Zakat Committees in such a way that at least one beneficiary from every Local Zakat Committees gets accommodated within the available budget. If funds limitation may restrict this adjustment, the Local Zakat Committee shall than be selected alphabetically to the extent of funds available. The remaining Local Zakat Committees shall be allocated their share in the next budget and so on so forth. In such cases the disbursement shall be by rotation. If the budget size is such that more than one beneficiary can be accommodated from each Local Zakat Committee there will be no restriction on the number of beneficiaries to be selected from every Local Zakat Committee as long as the funds position so pertains. Neither the budget parameters shall be crossed nor the

Rehabilitation rate lowered to accommodate a larger number of beneficiaries over and the above the budget.

Islamabad Zakat & Ushr Committee, Islamabad disbursed an amount of Rs 1,610,000 amongst 26 Local Zakat Committees only out of 148 LZCs (as detailed in Annex-16) whereas according to laid down procedure, the amount was required to be disbursed amongst all the LZCs equally. Hence the other LZCs were deprived of the release of Jahez fund. Additionally the list of the beneficiaries were not maintained and the same was not got approved from DZC. Moreover the releases were made to LZCs without obtaining signature of the Chairman DZC on each form, who is authorized to sign the prescribed form before release, whereas under existing provisions the DZC is required to watch over the disbursement. Hence releases made under the head were un-authorised.

The irregularity occurred due to ignorance / non-observance of rules and regulations.

Mustahiqeen of other LZCs were deprived from getting assistance.

The matter was reported to the management on 30-09-2014 but no reply was received from the management.

Despite repeated requests dated 08-12-2014 and 19-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that responsibility for non-compliance be fixed.

3.4.6 Selection of non-matriculate Chairmen LZCs

Section 18(4,5) of Zakat and Ushr Ordinance, 1980 regarding constitution of LZC requires that the members of LZC shall elect one of their members, who possesses Secondary School Certificate, to be the Chairman of the Local Zakat Committee.

District Zakat Committee (DZC) Islamabad constituted 44 LZCs during the year 2012-13 for a term of three years but the Secondary School Certificates were not

made available to audit, which was a violation of the Zakat and Ushr Ordinance. Detail is given at Annex-17.

The irregularity occurred due to non-observance of rules for election / selection of Chairmen LZCs.

Non-qualified persons might not deal with the official requirements in a prescribed manner.

The matter was reported to the management on 30-09-2014 but no reply was received from the management.

Despite repeated requests dated 08-12-2014 and 19-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that responsibility for non-compliance be fixed.

LOCAL ZAKAT FUND

3.4.7 Payment in cash / through open cheques instead of crossed cheques – Rs 2.836 million

Para 2 of Zakat Disbursement Procedure duly approved by the Central Zakat Council in its 87th meeting held on 16th 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 17 LZCs disbursed a sum of Rs 2,836,000 during the year 2013-14 in cash / through open cheques instead of crossed cheques. Detail is given in Annex-18.

Non-adherence of rules and regulations and the lethargic attitude of LZCs are the main causes for payment in cash / through open cheques.

In the absence of payment through crossed cheques, the actual payment to the beneficiaries could not be ascertained.

The matter was reported to the management on 30-09-2014 but no reply was received from the management.

Despite repeated requests dated 08-12-2014 and 19-12-2014, the PAO has not been able to convene DAC meeting.

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

3.4.8 Non-refund of unspent balances– Rs 1.76 million

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

In violation of laid down procedure, 41 LZCs of IZUC Islamabad did not refund unspent balances of Rs 1,760,472 at the end of financial year 2013-14 and carried forward the same to the next year for utilization. Detail is at Annex-19.

Non-adherence of rules and regulations and the lethargic attitude of Islamabad Zakat and Ushr Committee towards obtaining utilization reports from LZCs are the main causes for non-refund of unspent balances.

Such a violation created hindrance in preparation of budgetary estimates for the next year.

The matter was reported to the management on 30-09-2014 but no reply was received from the management.

Despite repeated requests dated 08-12-2014 and 19-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that unspent balance should be refunded to CZF-08 immediately and action may also be taken against the person(s) responsible.

3.4.9 Payment without determination of Istehqaq– Rs 1.725 million

According to the Zakat Disbursement Procedure approved by the Central Zakat Council in its 87th meeting dated 16th day of November, 2002 “Istehqaq will be determined by the local Zakat Committee of the area of beneficiary’s permanent residence”.

During scrutiny of record, it was revealed that the Chairmen of 08 LZCs did not comply with the above rules and disbursed an amount of Rs 1,725,000 (details are given in Annex-20) as Guzara Allowance to non mustahiq persons as the individuals were not declared as mustahiq by the respective LZCs, which was unjustified.

Non-adherence of rules and regulations and the lethargic attitude of Islamabad Zakat and Ushr Committee towards supervising the activities of LZCs were the main causes of this irregularity.

The actual mustehqeen were deprived off by this act of Chairmen and the same is against the Zakat procedure.

The matter was reported to the management on 30-09-2014 but no reply was received from the management.

Despite repeated requests dated 08-12-2014 and 19-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that either the valid istehqaq certificates of beneficiaries be provided to audit or disciplinary action be taken against the person(s) held responsible besides recovery of amount.

3.4.10 Payment without passing resolution – Rs 1.710 million

Under the provision of Chapter-II, Para 21(1,2) of the Accounting Procedure, operational arrangement of local Zakat Fund, “each disbursement will be authorized by the LZC within the framework of the Zakat laws and the rules and the instructions issued there under. Each payment from LZC will be covered by a resolution of LZC, which will be duly minuted and recorded. The particulars of the payee, amount in each case and head of disbursement will be indicated invariably in the minutes of the LZCs meeting.

During scrutiny of record, it was revealed that the Chairmen of 11 LZCs did not comply with the provision mentioned above and disbursed an amount of Rs.1,710,000 (details are given in Annex-21) to the persons affected by flood during the years 2011-12 and 2012-13, which was held as irregular.

Non-adherence of rules and regulations by the LZCs were the main causes of this irregularity.

The absence of resolution of LZC may lead to unauthentic payment.

The matter was reported to the management on 30-09-2014 but no reply was received from the management.

Despite repeated requests dated 08-12-2014 and 19-12-2014, the PAO has not been able to convene DAC meeting.

Audit recommends that either the resolution registers duly completed may be shown to audit or responsibility for non-compliance be fixed.

MODEL DEENI MADRISA ISLAMBAD

3.4.11 Non-production of Record – Rs 78 million

According to Sec 10(1) of Zakat and Ushr Ordinance, “The accounts of the Central Zakat Fund, a provincial Zakat Fund, a District Zakat Fund, and a Local Zakat Fund shall be maintained and operated, respectively, by the Administrator-General, the Chief Administrator, the District Committee and the Local Committee, in such form and manner as may be prescribed”. Clause (2) of Article 170 of the Constitution of Islamic Republic of Pakistan authorizes the Auditor-General to Audit any entity and Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that "the Officer Incharge 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."

During audit and inspection of the accounts of Model Deeni Madrisah, Islamabad it was noticed that an amount of Rs 78 million was released to Model Deeni Madrisah, Islamabad during the years 2009-14 by Ministry of Religious Affairs and Interfaith Harmony and Islamabad Zakat & Ushr Committee. But the management was reluctant to produce the record and requested to postpone the audit for one month vide letter No. Misc/Corp-P/2013-14 dated 17th October, 2014 with the plea that the Principal was on leave. The request of the Principal was considered and the audit was rescheduled after one month i.e., on 20th November, 2014. The audit party visited the Madrisa as per revised schedule and demanded the record vide requisition No.1 dated 20th November but again management requested that five days more be given for proper production of record. The audit team again visited on 25th November and demanded records vide requisition No.2 dated 25th October, 2014 but still the position remained unchanged and the following record was not provided:

1. Cash Book (2009-14)
2. Bank Statement (2009-14)
3. Approved Budget Allocation (2009-14)
4. Expenditure Statement (2009-14)
5. Head-wise files of expenditure (sanctions/approvals, vouchers/Bills etc) (2009-14)

6. Istehqaq Certificates (2009-14)
7. Cheques Counterfoils (2009-14)
8. Detail of hostel expenditure with vouchers (2009-14)
9. Acknowledgement Forms of Students(2009-14)
10. Internal Audit Reports(2009-14)
11. Bank Reconciliation Statements(2009-14)

The irregulariy occurred because the District Zakat Committee was unable to make arrangements for production of record.

The non-production of record is a serious issue and a hindrance in the auditorial function of the Auditor-General of Pakistan.

The matter was reported to the management on 10-12-2014 but no reply was received from the management.

Despite repeated requests dated 08-12-2014 and 19-12-2014, the PAO has not been able to convene DAC meeting.

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

ANNEXURE

Annex-1

MFDAC Paras

1. Central Zakat Fund, Islamabad

Para No. of AIR	Subject of Audit Para	DAC's Decision
3	Less deduction / deposit of Zakat – Rs 171,156	Despite repeated requests vide letter Nos. 1128/DZA/PAC-17/2012-13/Vol-II, 1190/DZA/PAC-17/2012-13/Vol-II and 1260/DZA/PAC-17/2012-13/Vol-II dated 10-10-2014, 11-11-2014 and 08-12-2014 respectively, the PAO has not been able to convene DAC meeting.
6	Non-Existence of Central Zakat Council	-do-
7	Non-Conduct of Internal Audit	-do-
8	Non-Notification of Value of Yield for Assessment of Ushr Resulted in Non-Collection of Ushr	-do-

2. UBL, Main Branch, I.I. Chandrigar Road, Karachi

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Non-production of record (CZ-50)	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
03	Non-production of detail of the balances of the account holders / CDR/TDR on the value dates (1 st Ramzan)	-do-

04	Irregular exemption of deduction of Zakat on acceptance of photocopy of declaration instead of original or attested true copy	-do-
05	Irregular deduction of Zakat despite submission of CZ50 by the account holder. Rs,14,603/-	-do-
06	Non-maintenance of Form CZ-02 (Zakat Deduction/Refund Register)	-do-
07	Non-submission of the quarterly summery report to the Zakat deduction controlling officer/head office	-do-
08	Exemption allowed on declaration CZ-50 not accompanied by the letter specifying detailed particulars of assets / account No.	-do-
09	Internal audit not conducted	-do-
10	Non-maintenance of various Form Register	-do-

3. AG Sindh, Karachi

Para No. of AIR	Subject of Audit Para	DAC's Decision
04	Exemption amounting to Rs. 736877 allowed from deduction of Zakat without specification of Fiqa	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
06	Non-maintenance of Form CZ-02 (Zakat Deduction/Refund Register)	-do-
07	Non-submission of the quarterly summery report to the Zakat deduction controlling officer/head office	-do-
09	Internal audit not conducted	-do-
10	Non-maintenance of records	-do-

4. Indus Motors Company Ltd. Karachi

Para No. of AIR	Subject of Audit Para	DAC's Decision
02	Less deduction of Zakat – Rs 182,586	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
06	Non-submission of the quarterly summery report on account of GP Fund final payment to the zakat deduction controlling officer/head office	-do-
07	Exemption allowed on declaration CZ-50 not accompanied by the letter specifying detailed particulars of assets / account No.	-do-

5. Pakistan State Oil, Karachi

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Late remittance of deduction of Zakat to State Bank of Pakistan Rs2.753 million	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
02	Improper un-acknowledged receipt of Rs. 2.753 million deposited n account No.8 State Bank of Pakistan	-do-
03	Non-production of record (CZ-50)	-do-
04	Exemption granted to companies on the grounds of non-resident without giving any proof / affirmation	-do-
05	Exemption allowed on declaration CZ-50 not accompanied by the letter specifying detailed particulars of assets/account No.	-do-
06	Non-maintenance of Form CZ-02 (Zakat Deduction/Refund Register)	-do-

6. National Saving Centre, Tipu Sultan Road, KDA Scheme-I, Karachi

Para No. of AIR	Subject of Audit Para	DAC's Decision
04	Irregular exemption of deduction of Zakat on account holders by acceptance of single declaration instead of both the accounts holders	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
05	Un-acknowledgement of receipt-Rs. 7,037,401	-do-
06	Non-production of record of exemption of Zakat to certain organizations	-do-
07	Acceptance of Photocopy of declaration instead of original	
08	Non-maintenance of Form CZ-02 Register	-do-
09	Non-submission of the quarterly summery report to the Zakat deduction controlling officer/Head Office	-do-
10	Non-maintenance of records.	-do-
11	Exemption allowed on declaration CZ-50 not accompanied by the letter specifying detailed particulars of assets / account No.	-do-
12	Internal audit not conducted	-do-

7. GPO, Hyderabad

Para No. of AIR	Subject of Audit Para	DAC's Decision
03	Whereabouts of Zakat deposit of Rs.2.080 million not known	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
04	Non maintenance of Form CZ-02 Register	-do-

05	Non-submission of the quarterly summery report to the zakat deduction controlling officer/head office	-do-
06	Non-maintenance of Records.	-do-
07	Exemption Allowed on Declaration CZ-50 not accompanied by the letter specifying detailed particulars of assets / account No.	-do-
08	Internal Audit not conducted	-do-

8. Bank Al Habib Ltd. Main Branch, 11 Chundrigar Road, Karachi

Para No. of AIR	Subject of Audit Para	DAC's Decision
02	Avoidance from Zakat by using Banking Accounting System amounting to Rs.79,500/-	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
04	Un-acknowledged Receipt of Rs. 274,096	-do-
05	Non-maintenance / Submission of CZ-01	-do-
06	Non-submission of the quarterly summery report to the Zakat Deduction Controlling Officer/Head office.	-do-
07	Internal Audit not conducted.	-do-
09	Record of exempted accounts maintained improperly	-do-

9. Habib Bank Ltd. Main Branch, Habib Bank Plaza, Karachi

Para No. of AIR	Subject of Audit Para	DAC's Decision
02	Avoidance from Zakat by using Banking Accounting System amounting to Rs. 121,170/-	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to

		convene DAC meeting.
04	Un-acknowledged Receipt of Rs. 218,594	-do-
05	Non-submission of the quarterly summery report to the Zakat deduction controlling officer/head office.	-do-
06	Non-maintenance / Submission of CZ-01	-do-
07	Internal Audit not conducted.	-do-
08	Record of exempted accounts maintained improperly	-do-

10. Controller Naval Accounts, Karachi

Para No. of AIR	Subject of Audit Para	DAC's Decision
02	Non-maintenance / submission of CZ-01	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
03	Non-submission of Quarterly Summery Report to the Zakat deduction controlling office/head office.	-do-
05	Non-maintenance of Form CZ-05 (Zakat Deduction/Refund Register)	-do-
06	Internal Audit not conducted	-do-
07	Non-maintenance of records	-do-
08	Exemption allowed from deduction of Zakat without specification of Fiqā – Rs 4,19,688	-do-
09	Detail of assets / Account No. not mentioned in declaration CZ-50	-do-
10	Non-production of record (CZ-50)	-do-

11. Adam Jee Insurance Company, Karachi

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Whereabouts of Zakat Deposit of Rs 2.839 million not known	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
02	Non-production of record relating to Policy Holders amounting to Rs.6509539	-do-
03	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/Refund Register)	-do-
05	Non-maintenance / Submission of CZ-01	-do-
06	Internal Audit not conducted.	-do-

12. Allied Bank Ltd. 30-Napier Road, Main Br. Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Avoidance from Zakat by using Banking Accounting System amounting to Rs. 610,325	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
02	Un-known whereabouts of Zakat deducted Rs.421,523	-do-
05	Detail of Fiqh/Account No. not mentioned in declaration CZ-50 submitted by Account Holders – Rs 395,356	-do-
06	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/Refund Register)	-do-
07	Non-submission of the Quarterly Summery Report to the Zakat Collection and Controlling Officer/Head Office	-do-

13. Standard Chartered Bank, Model Town Circular Road, Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
02	Un-known whereabouts of Zakat deducted Rs.390,435.65	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
03	Avoidance from Zakat by using Banking Accounting System amounting to Rs. 970,488	-do-
04	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/Refund Register)	-do-
05	Non-submission of the Quarterly Summery Report to the Zakat Collection and Controlling Officer/Head Office	-do-

14. Bank of Punjab, Kasuri Tower, 4-Fane Road, Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Avoidance from Zakat deduction of Rs.688,358 by using Banking Accounting System	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
02	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/Refund Register)	-do-
03	Non-submission of the Quarterly Summery Reports to the Zakat Collection and Controlling Officer/Head Office	-do-

15. Office of Additional AGPR, Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Non-conduction of Internal Audit	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
02	Non-submission of Quarterly Summary Reports to ZDCA	-do-
03	Whereabouts of Zakat deposit of Rs.882,453 not known	-do-
04	Non-production of record	-do-

16. Gulab Devi Chest Hospital, Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Non-submission of Quarterly Summary Reports to ZCA	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
02	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/Refund Register)	-do-
03	Non-conduction of Internal Audit	-do-

17. GPO, The Mall, Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Irregular refund of Rs. 24,117/- during the year 2013-14 on Saving Bank Accounts	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
02	Less deduction of Zakat on GPF	-do-

	Accounts amounting to Rs.33,157	
06	Whereabouts of Zakat deposit of Rs.10.967 million not known.	-do-

18. Meezan Bank Ltd. Moon Market, Allama Iqbal Town, Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/Refund Register)	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
02	Non-submission of the Quarterly Summery Report to the Zakat Collection and Controlling Officer/Head Office	-do-
03	Un-known whereabouts of Zakat deducted Rs.67,265	-do-
04	Avoidance from Zakat by using Banking Accounting System amounting to Rs. 782,118	-do-
06	Irregular exemption allowed to TDRs Account Holders from deduction of Zakat-Rs.47,648	-do-

19. National Saving Centre, 21-Lower Mall, Bhatti Gate, Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
07	Less deduction of Zakat on DSCs (Defence Saving Certificate 10year) amounting to Rs.34,084	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

20. Silk Bank Ltd. Main Br. Silk Bank House, Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Avoidance from Zakat amounting to Rs.5,741,524 by using Banking Accounting System	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
02	Un-Known Whereabouts of Zakat deducted Rs.302,217	-do-
04	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/Refund Register)	-do-
05	Non-submission of the Quarterly Summery Report to the Zakat Deduction Controlling Officer/Head Office	-do-

21. NBP, Main Branch, Civil Line, Sargodha

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Irregular refund of Rs.71, 904	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
04	Irregular exemption amounting Rs.3.897 Million on assets allowed on acceptance of defective declarations (CZ-50)	-do-
08	Avoidance from Zakat amounting Rs.816,721 by using Banking Accounting System	-do-

22. Bank Al-Falah, 125-Gulberg, Main Boulevard Service Road, Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
02	Zakat exemption allowed on Incomplete/Improper declarations (CZ-50) submitted by Account Holders-Rs 12.300 million	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
05	Exemption allowed on under valued Stamp Papers-Rs 105,928	-do-
06	Incorrect Zakat Collection Report	-do-
07	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/ Refund Register)	-do-

23. DAO, Sargodha

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Whereabouts of deposit of Zakat amounting to Rs 19.545 million not known	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
04	Zakat exemption allowed on Incomplete/Improper declarations (CZ-50)-Rs 907,586	-do-
05	Non-submission of Quarterly Reports to CZA	-do-
06	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/ Refund Register)	-do-

24. DAO, Gujranwala

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Whereabouts of deposit of Zakat	Despite repeated requests dated 10-

	amounting to Rs 17.214 million not known	10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
05	Non-submission of Quarterly Reports to CZA	-do-
06	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/ Refund Register)	-do-

25. PPO, PT&T Building, Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Whereabouts of Zakat deposited not known	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
03	Non-submission of Quarterly Reports to CZA	-do-
04	Exemption allowed on undervalued Stamp Paper-Rs 7,443	-do-
06	Non-maintenance of register on Form CZ-02 (Zakat Deduction/ Refund Register)	-do-

26. NBP, Main Br. Bank Square, Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Whereabouts of Zakat deposited not known-Rs 3.773 million	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
05	Exemption allowed on undervalued Stamp Paper-Rs 6,446	-do-
06	Incorrect and improper Quarterly Summary Reports	-do-
07	Non-maintenance of Register on	-do-

	Form CZ-02 (Zakat Deduction/Refund Register)	
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27. CAO, Pak Railways, Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
04	Zakat exemption allowed on Incomplete/Improper declarations (CZ-50) submitted by employees-Rs 153,142	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
05	Exemption allowed from deduction of Zakat without specification of Fiqh-Rs 134,109	-do-
06	Zakat exemption allowed to non-muslim without solemn affirmation-Rs. 2,500	-do-
07	Incorrect ZCCA's consolidated Zakat Collection Reports	-do-
08	Non-submission of Quarterly Reports to CZA	-do-
09	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/Refund Register) by Provident Fund Section	-do-

28. Millat Tractors Ltd. Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
06	Zakat exemption allowed on incomplete/improper declarations (CZ-50) submitted by Share Holders-Rs 2.076 million	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
08	Exemption allowed from deduction of Zakat without specification of Fiqah-Rs 135,943	-do-
09	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/	-do-

	Refund Register)	
10	Doubtful/Late Deposit of Zakat deducted from Provident Fund amounting to Rs 246,592	-do-
11	Non-submission of Quarterly Reports to CZA	-do-
12	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/ Refund Register)	-do-

29. Honda Atlas Cars Ltd. Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
05	Zakat exemption allowed on incomplete/improper declarations (CZ-50) submitted by Share Holders-Rs 802,106	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
06	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/ Refund Register) by Dividend Section.	-do-
11	Non-deposit of Zakat deducted from the Provident Fund of Employees-Rs 24,767	-do-
12	Non-submission of Quarterly Reports to CZA	-do-
13	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/ Refund Register) by Provident Fund Section	-do-

30. Fatima Fertilizer Company Ltd. Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
06	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/ Refund Register) by Dividend	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to

	Section	convene DAC meeting.
07	Non-submission of Quarterly Reports to CZA	-do-
08	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/ Refund Register) by Provident Fund Section	-do-

31. CMA (PC) Peshawar

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Late submission of Quarterly Reports against Zakat deducted for various quarters	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
03	Less deduction of Zakat by FPO AC (R) Nowshehra as per quarterly reports submitted to CMA (PC)	-do-
04	Prescribed format for quarterly reports was not followed by FPOs acting as ZCO	-do-
06	Improper maintenance of Zakat deduction / refund register CZ-02	-do-

32. CMA (RC), Rawalpindi

Para No. of AIR	Subject of Audit Para	DAC's Decision
02	Late submission of Quarterly Reports against Zakat deducted for various quarters	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
03	Quarterly Reports of ZCO did not indicate the amount of Zakat deducted by CMA(RC)-Education (Section Code-30)	-do-

06	Evidence regarding deposit of Zakat deducted during quarters were not produced	-do-
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33. Bank of Khyber, Main Branch, Peshawar

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Non-submission of the Quarterly Summery Report to the Zakat Deducting and Controlling Office/head office	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
07	Non-production of record	-do-

34. HBL, Main Branch, Quetta

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Non-submission of the Quarterly Summery Report to the Zakat Deducting and Controlling Office/head office.	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
04	Whereabouts of Zakat deposited not Known-Rs 111,661	-do-

35. CMA, Gilgit

Para No. of AIR	Subject of Audit Para	DAC's Decision
02	Non-deduction of Zakat from service personnel of NLI Regt. Bunji	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
03	Non-maintenance of Register on Form CZ-02 (Zakat Deduction/ Refund Register)	-do-

04	Non-availability of declarations of employees transferred – Rs 11,250	-do-
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36. DAO, Hyderabad

Para No. of AIR	Subject of Audit Para	DAC's Decision
03	Exemption amounting to Rs. 358,221/- allowed from deduction of Zakat without Specification of Fiqa	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
04	Non-maintenance of Form CZ-02 (Zakat Deduction/Refund Register)	-do-
05	Internal Audit Not Conducted	-do-
07	Non-maintenance of records	-do-

37. GPO, Dera Gazi Khan

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Un-acknowledgement receipt Rs 1.832 million	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
02	Non-maintenance / submission of CZ-01	-do-
03	Non-submission of Quarterly Summery Report to the Zakat deduction controlling office/head office	-do-
05	Improper maintenance of Form CZ-02 (Zakat Deduction/Refund Register)	-do-
06	Internal Audit not conducted	-do-
07	Non-maintenance of records	-do-

08	Exemption allowed from deduction of Zakat without specification of fiqa – Rs 191,837	-do-
09	Detail of assets / Account No. not mentioned in declaration CZ-50	-do-
10	Non-production of record (CZ-50)	-do-

38. PNSC, Karachi

Para No. of AIR	Subject of Audit Para	DAC's Decision
03	Un-acknowledged receipt of Rs. 4,86,918 transferred to state Bank Account No- 8	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
06	Exemption amounting to Rs. 43294 allowed from deduction of Zakat without Specification of Fiqa	-do-
07	Exemption allowed on declaration CZ-50 not accompanied by the letter specifying detailed particulars of assets/account No.	-do-
08	Non-maintenance of Form CZ-02 (Zakat Deduction Refund Register)	-do-
09	Improper maintenance of the quarterly summery report to the Zakat deduction controlling officer/head office.	-do-
10	Internal Audit Not Conducted	-do-
11	Non-maintenance of records	-do-

39. KESC, Karachi

Para No. of AIR	Subject of Audit Para	DAC's Decision
03	Un-acknowledgement receipt Rs. 27,114	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
05	Exemption allowed on declaration CZ-50 not accompanied by the letter specifying detailed particulars of assets / account No.	-do-
06	deduction of Zakat due on maturity of shares on value date	-do-

40. PIA, Karachi

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Un-acknowledgement receipt Rs.971,565	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
04	Non-maintenance/submission of CZ-01	-do-
05	Non-submission of Quareterly Summary Report to the Zakat Deducting & Controlling Office/Head Office	-do-
07	Improper maintenance of Form CZ-02(Zakat deduction/refund register)	-do-
08	Internal Audit not conducted	-do-
09	Non-maintenance of records	-do-
10	Exemption allowed from deduction of Zakat without specification of Fiqah Rs.303,719,430	-do-

11	Detail of assets / Account No. not mentioned on declaration CZ-50	-do-
12	Non-production of record (CZ-50)	-do-

41. AGPR, Islamabad

Para No. of AIR	Subject of Audit Para	DAC's Decision
02	G.P Fund Final Payment record not produced to audit	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
03	Non-obtaining of Quarterly Zakat collection reports on form CZ-07	-do-
04	Non-maintenance of register on Form CZ-02(Zakat Deduction/Refund Register)	-do-

42. Faisal Bank, The Mall, Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
02	Irregular exemptions granted to companies from Zakat deduction amounting to Rs.0.631 million	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.
04	Avoidance from Zakat by using Banking Accounting System amounting to Rs.0.754 million	-do-
07	Exemption allowed from deduction of Zakat without specification of Fiqah amounting to Rs.0.139 million	-do-
08	Non-opening of Zakat collection account	-do-

43. TRG (Pvt.) Ltd, Lahore

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Non-production of Auditable record	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

44. SUPARCO, Karachi

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Non-production of record	Despite repeated requests dated 10-10-2014, 11-11-2014 and 08-12-2014, the PAO has not been able to convene DAC meeting.

45. ICT, Islamabad

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Irregular direct assistance to Mustahiqeen through institutions instead of LZCs – 19.534 million	Despite repeated requests vide letter Nos. 1261/DZA/PAC-17/2012-13/Vol-II dated 08-12-2014 and 1324/DZA/PAC-17/2012-13/Vol-II dated 19-12-2014, the PAO has not been able to convene DAC meeting.
03	Non-collection of Ushr.	-do-
06	Non-adoption of selection procedure for MORA Technical Students	-do-
08	Unjustified releases to Private Educational Institution Rs.45,000	-do-

09	Un-authorized transfer of Zakat Fund to Pakistan Madrasa Education Board (PMEB) Rs.4.918 million	-do-
10	Improper maintenance of cash book	-do-
11	Irregular releases without recommendation of DZC approval of CZC – Rs.155,472	-do-
12	Non-conduct of Internal Audit	-do-
13	Unjustified release of marriage grant without Nikhahnamas Rs.210,000	-do-
15	Unjustified releases through administrators	-do-

46. PIMS, Islamabad

Para No. of AIR	Subject of Audit Para	DAC's Decision
01	Payment made to the medicines supplier on cancelled treatment/request forms-Rs.34,248	Despite repeated requests vide letter Nos. 1261/DZA/PAC-17/2012-13/Vol-II dated 08-12-2014 and 1324/DZA/PAC-17/2012-13/Vol-II dated 19-12-2014, the PAO has not been able to convene DAC meeting.
02	Fixation of straight rate of Inj. Uniferon @Rs.300 each without any justification and approval of HWC	-do-
03	Additional medicines invoiced by medicines supplier other than actually prescribed by doctor-Rs.7,270	-do-
04	Non/Less deduction of Income Tax-Rs.598,640	-do-
05	Treatment of patients out of Zakat fund on irregular Istehqaq Certificates-Rs.565,887	-do-

06	Non-conduct of Internal Audit	-do-
07	Change of medicines on doctor's prescription/replaced medicines issued to patients	-do-
08	Separate register for indoor and outdoor patients not maintained	-do-

Audit Impact Summary

Sr. No.	Change in Rules / Systems / Procedures	Audit Impact
1	The Council of Common Interest (CCI) after mutual consensus of the Provincial Governments approved a new formula for Zakat disbursement	The funds have been disbursed as per new formula since Audit year 2012-13
2	Devolution of powers to provinces after 18 th amendment	The PAOs of respective formations have been changed. The decentralization will facilitate the people at grass root level.
3	The CZA now started to disburse all the amount of Zakat deducted during the financial year and not keep any funds in CZF-08	More mustahiqeens have been benefited from Zakat
4	Centralization of Zakat collection	The CCI decided that the collection of Zakat will remain centralized with the Federal Government till next NFC awards and the Provincial Governments should hold discussions to evolve a mechanism for collection and disbursement of Zakat till next NFC awards

Annex-3

Para 1.4.1

Unjustified exemptions granted by ZCCAs on assets codes 103 & 104 under the title “other reasons”

Sr. No.	Name of ZCCA	Period Under Report	Account code	Value of assets exempted (Rs in million)
1	Central Directorate of National Saving (CDNS)	01/04/13 to 30/06/13	103	88.765
	-do-	01/04/13 to 30/06/13	104	32.627
	-do-	July-Sep 2013	103	113,916.55
	-do-	July-Sep 2013	104	35,024.88
2	Industrial Development Bank Limited	July to September 2013	103	60.36
	-do-	-do-	104	6.590
3	HSBC Bank Middle East Limited Karachi	Oct to Dec 2013	103	228.048
	-do-	Jan-March 2014	103	221.6
4	Kashf Microfinance Bank Limited	12-07-13 to 30-09-13	103	302.015
	-do-	April to June 2013	104	286.366
5	HBL Global Operations	April to June 2013	103	48.828
6	SME Bank Ltd, Islamabad	2013-14	103	597.381
7	Pak Oman Investment Co. Ltd	July13 to Mar 14	103	4,078
8	Samba Bank Ltd, Karachi	Jan-March 2014	103	85.474
9	NBP	Jan-March 2014	103	32,117.42
	-do-	Jan-March 2014	104	41,354.68

10	Askari Bank, Rawalpindi	2013-14	103	593.238
	-do-	2013-14	104	77.694
11	Faysal Bank Ltd	April to June 2013	103	7,075.74
	-do-	April to June 2013	104	157
	Total			236,353.256
	Amount of Zakat Involved (236,353.256*2.5%)			5,908.83

Annex-4
Para 1.4.2

Loss to Zakat fund due to wrong calculations of Zakatable assets by ZCCAs

Rupees in million

Sr. No.	Name of ZCCA	Period under Report	Assets on valuation date (A)	Assets exempted from Zakat (B)	Actual Zakatable assets on the basis of calculation C = (A-B)	Zakatable Assets wrongly Calculated (D)	Difference (C-D)
1	Atlas Pension Income Fund	1 st Ramazan 2012-13	115.09	110.27	4.82	1.03	3.79
2	MLFSL Trustee JS Income Fund	22-08-13	769.45	761.86	7.59	6.87	0.71
3	MACPAC Films Limited	1 st Ramazan 30 th June, 2012	388.86	378.45	10.41	9.44	0.98
4	Burj Bank		11329.95	6923.56	4406.39	8.76	4,397.63
5	Soneri Bank	1 st Jan to 31 st March, 2014	33370.57	16806.96	16563.61	31.69	16,531.92
6	Habib Metropolitan Bank limited		61906.34	49937.69	11968.65	6.85	11,961.80
7	CDNS Islamabad	1 st Jan to 31 st March, 2014	477277.53	427856.43	49421.10	4997.23	44,423.87
8	ATLAS Stock Market Fund		742.14	741.39	0.75	0.29	0.46
	Total						77,321.15
	Amount of Zakat Involved (77321.15*2.5%)						1933.03

Late deposit of Zakat by ZCCAs

Sr. No.	Name of ZCCA / Asset Code	Amount of Zakat (Rs)	Deduction Quarter/Date	Date of Deposit
1	MCB (101)/0005	2,000,000	11.07.2013	07.05.2014
2	CDNS, Islamabad (101)/	332,588	11.07.2013	05.05.2014
3	CDNS, Islamabad/	124,473,538	11.07.2013	05.05.2014
4	DG Post Office (101)	18,547,373	11.07.2013	12.12.2013
5	MCB(101)/0005	20,000,000	11.07.2013	12.11.2013
6	NBP, Karachi/0002	1,542,882	10.07.2013	27.11.2013
7	HBL (101)	505,739,109	11.07.2013	12.08.2013
8	NBP (101)	1,027,724,685	11.07.2013	04.09.2013
9	First Women Bank (101)	6,203,185	11.07.2013	16.08.2013
10	Bank of Punjab (101)	72,137,064	11.07.2013	19.08.2013
11	MCB (101)	26,316,105	11.07.2013	21.08.2013
12	Dubai Islamic Bank (101)	3,269,167	11.07.2013	15.08.2013
13	CDNS (101)	189,037	11.07.2013	22.08.2013
14	MLFSL Trustee Income Fund	10,216,455	11.07.2013	22.08.2013
15	Bank Al-Falah (101)	1,883,501	11.07.2013	21.10.2013
16	Silk Bank Ltd. (101)	1,976,782	11.07.2013	23.10.2013
17	Soneri Bank Ltd./103	368,089	Jan-Mar, 2013	12.07.2013
18	CDC Trustee Meezan Islamic Fund, Karachi/49911827	138,984	Jan-Mar, 2013	12.07.2013
19	Bank of Punjab/0008	5,885,594	Jan-Mar, 2014	28.05.2014
20	Nestle Technologies Ltd. Lahore/499-2041	865,323	April-June, 2013	28.05.2014
21	HBL Karachi/0003	1,845,875	Jan-Mar, 2014	07.05.2014
22	NBP/0002	1,585,304	Jan-Mar, 2014	14.05.2014
23	CDC Trustee Meezan Cash Fund, Karachi / 1996	121,362	Oct-Dec, 2013	15.05.2014

24	Habib Metropolitan Bank Ltd. Karachi	1,244,170	Oct-Dec, 2013	21.05.2014
25	Faisal Bank Ltd. Karachi/0038	1,186,314	Oct-Dec, 2013	06.05.2014
26	CDC Trustee Mezan Islamic Income/1827	150,583	July-Sept, 2013	06.05.2014
27	CDNS, Islamabad/201	465,212	11.07.2013	06.11.2013
28	Askari Bank, Rawalpindi/55	430,472	July-Sept, 2013	29.11.2013
29	Pakistan Oil Fields Ltd. Rawalpindi/445	486,178	July-Sept, 2013	10.12.2013
30	State Life Insurance Cor. of Pakistan/312	3,707,243	July-Sept, 2013	10.12.2013
	-do-	2,668,390	April- June 2013	06.09.2013
31	Lucky Cement Ltd./1725	620,169	July-Sept, 2013	20.12.2013
32	MAG, Rawalpindi	38,309,285	July-Sep 2012	23/08/2013
	Total	1,882,630,018		

Non-production of record

Sr. No.	Name of ZCCA / ZCO	Para No. of AIR	Detail of record not produced	Date of requisition	Amount of Zakat involved (Rs in million)	Date of reporting to the formation
1.	AG Sindh, Karachi	01	Record of Zakat deduction from GP Fund of 360 employees during 2012-13, Quarterly reports and acknowledgement receipts of SBP	07-07-14, 09-07-14 & 08-07-14	2.568	11-07-14
2.	Indus Motors Karachi	03	CZ-50 of 1720 shareholders	26,27 & 29-05-14	24.269	10-09-14
3.	PNSC Karachi	01 & 02	CZ-50 of shareholders (Physical and CDC shares). Record of GP Fund from 2009-12	30/06/14 & 02/7/14	3.446	07-07-14
4.	KESC Ltd. Defense Housing Society, Karachi	01	CZ-50 of 59 employees claimed exemption on GP Fund	28/11/14	1.327	28-09-14
5.	GPO Hyderabad	02	Record of Zakat deduction on accounts of discharge of 311 certificates	04/08/14, 05/08/14 & 06/8/14	16.283	08-08-14
6.	DAO Hyderabad	01	Record of Zakat deduction from GP Fund of 1249 employees during 2010-13	-	16.141	07-08-14

7.	GPO Lahore	05	Complete record of Defence Saving Certificates, Special Saving Certificates, Special saving accounts matured during the year 2013-14	07/07/14	19.42	14-07-14
8.	Mezan Bank Moon Market Branch Lahore	05	Balances of Saving Accounts, Mezan Bachat Accounts, Mezan Saving Kids Club Accounts and Karobar Munafa Accounts as on valuation dates i.e., 21-07-12 and 11-07-13	16/6/14	3.35	25-06-14
9.	CDA, Islamabad	04	Zakat deduction record of 43 employees	-	0.064	05-09-14
10.	Fauji Fertilizer Company Ltd. Rawalpindi	02	CZ-50 of shareholders exempted during Sep 2012 to Nov 2014	10-12-14	158.891	10-12-14
			Total		245.759	

Annex-7

Para 2.3.2

Non-deduction of Zakat from companies accounts and individuals without specifying any reasons

Sr. No.	Name of ZCCA / ZCO	Para No. of AIR	Amount of Zakat not deducted (Rs in million)	Remarks / irregularity	Date of reporting to the formation
1.	CMA (PC) Peshawar	05	0.101	23 employees exempted from deduction of Zakat on GP Fund payment / non-refundable advances without specifying any reasons	02-12-14
2.	Bank Al-Habib Main Branch Karachi	03	18.418	Non-deduction of Zakat from companies and individual accounts without specifying any reasons	31-05-14
3.	HBL Main Branch Karachi	03	5.003	13 shareholders companies exempted without specifying any reasons	Reply received
4.	Adam-jee Insurance Company Karachi	04	21.043	227 shareholders companies exempted without specifying any reasons	10-06-14
5.	BOP Kasuri Tower Branch, Lahore	04	1.025	08 shareholders companies exempted without specifying any reasons	03-07-14
6.	Gulab Devi Hospital, Lahore	05	0.159	38 individuals exempted from Zakat without specifying any reason	26-08-14
7.	Indus Motors Karachi	04	14.878	15 shareholdres companies exempted without specifying any reasons during 2011-13	10-09-14
8.	Alfalah Bank, Gulberg Branch Lahore	03	144.382	46 shareholdres companies exempted without specifying any reasons during 2012-14	08-08-14

9.	NBP Main Branch Lahore	03	22.661	Companies exempted without specifying any reasons during 2013-14	04-08-14
10.	Millat Tractors Ltd. Lahore	04	8.23	117 shareholders companies exempted without specifying any reasons during 2011-13	Reply received
11.	Honda Atlas Cars Ltd Lahore	04	31.586	67 shareholders companies exempted without specifying any reasons during 2012-13	08-09-14
12.	Silk Bank Main Branch 14 Egerton Road Lahore	03	5.781	18 shareholders companies exempted without specifying any reasons	26-09-14
	-do-	06 & 07	1.484	11 TDR accounts exempted without specifying any reason	-do-
13.	Fatima Fertilizer Company Ltd. Lahore	03	0.538	257 employees exempted from deduction of Zakat on GP Fund payment / non-refundable advances without specifying any reasons	08-09-14
	-do-	05	104.633	39 shareholders companies exempted without specifying any reasons during 2012-13	-do-
14.	Bank of Khyber Main Branch Peshawar	06	0.109	TDR account exempted on maturity (05/12/13) without specifying any reason	Reply received
15.	Faysal Bank Main Branch Lahore	03	7.265	TDR accounts exempted during 2013-14 without specifying any reason	08-09-14
16.	Fauji fertilizer Company Ltd. Rawalpindi	01	183.695	20 shareholders companies exempted without specifying any reasons during 2011-14	10-12-14
	Total		570.991		

Annex-8
Para 2.3.3

Exemption granted without obtaining declaration on form CZ-50 or invalid declaration

Sr. No.	Name of ZCCAs / ZCO	Para No. of AIR	Amount of Zakat exempted (Rs)	Remarks	Date of reporting to the formation
1	AGPR, Gilgit	01 & 03	0.663	Without obtaining CZ-50	07-11-14
	-do-	02 & 04	0.40	CZ-50 not obtained one month prior to valuation dates	-do-
2	AGPR Quetta	03	0.170	Without obtaining CZ-50	10-09-14
	-do-	05	0.458	CZ-50 not obtained one month prior to valuation dates	-do-
3	Bank of Khyber Main Branch Peshawar	05	3.33	Without obtaining CZ-50	Reply received
	-do-	08	0.025	CZ-50 not obtained one month prior to valuation dates	Reply received
4	DAO Hyderabad	02	0.440	CZ-50 from 55 employees were not obtained one month prior to valuation dates	07-08-14
	-do-	06	0.067	Without obtaining CZ-50 from 55 employees	07-08-14
5	NBP Main Branch Civil Line Sargodha	02	0.876	Declaration given only by single person instead of both in cases of 20 Joint accounts	Reply received
	-do-	03	0.449	Claimed exemption on securities whereas declaration was for saving accounts	Reply received

	-do-	07	0.685	Without obtaining CZ-50	Reply received
6	AG Office Sindh, Karachi	02	0.540	CZ-50 not obtained one month prior to valuation dates from 71 employees	11-07-14
7	NSC Tipu Sultan Road Karachi	03	0.752	Without obtaining CZ-50 from 20 persons	Reply received
8	KESC Ltd. Defense Housing Society, Karachi	04	1.535	CZ-50 not obtained one month prior to valuation dates from 68 accounts holders	28-09-14
9	ABL Napier Road Branch, Lahore	04	0.221	Without obtaining CZ-50 from 20 accounts holders	18-06-14
10	BOP Kasuri Road Branch, Lahore	05	0.106	Without obtaining CZ-50 from 20 accounts holders	03-07-14
11	AGPR Sub Office, Lahore	05	0.104	Without obtaining CZ-50 from 08 employees	Reply received
12	GPO, Lahore	03	0.048	Without obtaining CZ-50 from 03 TDRs accounts holders	14-07-14
13	NSC Bhati Gate Lahore	02	2.528	Without obtaining CZ-50 from investors of Special Saving certificates matured from Oct 2012 to June 2014	10-07-14
	-do-	09	0.884	Without obtaining CZ-50 from 14 accounts holders	10-07-14
14	DAO Sargodha	03	0.172	Without obtaining CZ-50 from 26 employees	22-08-14
15	DAO Gujranwala	03	0.174	Without obtaining CZ-50 from 09 employees	Reply received
16	Pakistan P.O Department, Lahore	05	0.096	Without obtaining CZ-50 from one employee	24-07-14
17	NBP Main Branch Lahore	02	12.12	Without obtaining CZ-50 from 151 accounts holders	04-08-14
18	Pakistan Railways, Lahore	02	0.075	Without obtaining CZ-50 from 07 employees	Reply received

19	Millat Tractors, Lahore	02	15.672	Without obtaining CZ-50 from 445 shares holders	Reply received
20	Honda Atlas Car Ltd. Lahore	02	5.498	Without obtaining CZ-50 from 1638 shares holders and 64 employees	08-09-14
	-do-	08	1.025	Declarations not obtained from 108 employees one month prior to valuation date	-do-
	-do-	09	0.0353	Blank declaration on stamp paper obtained from 02 employees	-do-
21	Fatima Fertilizer Company Ltd. Lahore	02	685.619	Without obtaining CZ-50 from 467 shares holders	08-09-14
22	CMA Gilgit Baltistan, Gilgit	01	0.0373	Declarations not obtained from 09 employees one month prior to valuation date	20-11-14
23	Faysal Bank, Mall Road, Lahore	05	0.036	Without obtaining CZ-50 from 03 account holders	08-09-14
	-do-	01	0.106	Declarations not obtained from an account holder one month prior to valuation date	-do-
24	CDA Islamabad	01	0.512	Declarations not obtained from 73 employee one month prior to valuation date	05-09-14
	Total		735.46		

Annex-9

Para 2.3.4

Exemption granted to individuals on the grounds of ‘non-resident / non-muslims / deceased persons / non sahib-e-nisab’ without providing any proof / affirmation

Sr. No.	Name of ZCCA / ZCO	Para No. of AIR	Remarks	Amount of Zakat involved (Rs. in million)	Date of reporting to the formation
1	NBP Main Branch Civil line, Sargodha	05	Exemption allowed to deceased persons without obtaining death certificates	0.0695	Reply received
2	CMA (RC)	05	Exemption granted to 112 employees on the basis of non-sahib-e-nisab but the average amount exceeding the value of nisab at that time i.e Rs 41,872	0.238	21-11-14
3	Slandered Chartered Bank, Model Town Branch Lahore	06	Zakat not deducted from Foreign Currency A/c converted to Pak rupee A/c	0.104	09-06-14
	-do-	07	Non-deduction of Zakat by declaring 05 account holders as non-muslim without any proof	0.10	-do-
4	Bank Alfalah Gulberg Branch Lahore	04	Exemption granted to an account holder on the grounds of non-resident without any proof during 2012-14	0.531	08-08-14
5	NBP Main Branch Lahore	04	Non-deduction of Zakat by declaring 380 accounts holders as non-muslim / non-resident without any proof	6.887	04-08-14

6	Fatima Fertilizer Company Lahore	04	Non-deduction of Zakat by declaring 41 accounts holders as non-muslim / non-resident without any proof	0.072	08-09-14
7	Millat Tractors Ltd, Lahore	07	Non-deduction of Zakat by declaring 136 shares holders as non-muslim / non-resident without any proof	0.188	Reply received
Total				8.1895	

Non-deposit / late deposit of Zakat deducted

Sr. No.	Name of Bank	Para No. of AIR	Year / Period	Amount of Zakat involved (Rs. in million)	Remarks	Date of reporting to the formation
1.	AG Sindh, Karachi	03	2013-14	2.306	Non-deposit	11-07-14
2.	Indus Motors, Karachi	01	2012-13	0.210	Non-deposit	10-09-14
3.	PNSC Karachi	04	2012-13	0.129	Late deposit	07-07-14
4.	PSO, Karachi	01	2012-13	2.754	Non-deposit	18-10-14
5.	CMA (RC)	01	April - June 2014	12.043	Non-deposit	Reply received
6.	AGPR Quetta	01	2012-14	0.324	Non-deposit	10-09-14
	-do-	02	2008-12	0.559	Late deposit	-do-
7.	Gulab Devi hospital, Lahore	04	2012-14	0.033	Non-deposit	26-08-14
8.	Naval Accounts, Karachi	01	2010-14	278.403	Non-deposit	20-10-14
9.	Pakistan Railways, Lahore	01	2011-14	19.223	Late deposit	Reply received
10.	Millat Tractors Lahore	01	2011-13	3.035	Late deposit	Reply received
11.	Honda Atlas Car Ltd. Lahore	01 & 07	2012-13	0.694	Late deposit	08-09-14
12.	Fatima Fertilizer Company Ltd. Lahore	01	2011-12	3.655	Late deposit	08-09-14
13.	PIA, Karachi	02	May 2007	0.833	Late deposit	03-09-14

14	CDA, Islamabad	03	May 2 to June 2014	0.617	Non- deposit	05-09-14
15	AGPR, Islamabad	01	Upto 30.06.20 14	132.458	Non- deposit	15-10-14
Total				457.276		

Annex-11

Para 2.3.6

Acceptance of photocopy of declaration instead of original / attested true copy

Sr. No.	Name of ZCCAs / ZCO	Para No. of AIR	No. of Share holders / employees / accounts holders	Amount of Zakat exempted (Rs)	Date of reporting to the formation
1.	GPO, DG Khan	04	14	0.066	29-08-14
2.	Habib Bank Main Branch Karachi	01	01	0.006	Reply received
3.	Naval Accounts, Karachi	04	16	0.091	20-10-14
4.	Adam Jee Insurance Company, Karachi	07	07	0.112	10-06-14
5.	ABL Napier Road Branch, Lahore	03	14	0.147	18-06-14
6.	BOP Kasuri Tower Branch, Lahore	06	16	0.298	03-07-14
7.	Meezan bank, Moon market Branch, Lahore	08	62	1.439	08-09-14
8.	NSC Bhati Gate, Lahore	08	04	0.117	10-07-14
9.	Silk Bank Main Branch 14 Egerton road, Lahore	08	15	1.668	26-09-14
10.	Alfalah bank Ltd. Gulberg Branch, Lahore	01	104	0.051	08-08-14
11.	Pakistan Post Office Department Lahore	02	19	0.245	Reply received

12.	Pakistan Railways Lahore	03	14	0.330	Reply received
13.	Millat Tractors Ltd. Lahore	03	32	1.419	Reply received
14.	Honda Atlas Cars Ltd. Lahore	03	17	0.016	08-09-14
15.	NBP Main Branch Civil line, Sargodha	06	-	0.406	Reply received
16.	Indus Motors Karachi	05	-	0.076	10-09-14
17.	PNSC Karachi	05	-	4.944	07-07-14
18.	KESC Ltd. Karachi	02	44	1.22	28-09-14
19.	AGPR Quetta	06	04	0.019	10-09-14
20.	Bank of Khyber Main Branch, Peshawar	03&04	14	0.057	Reply received
21.	HBL Main Branch, Quetta	05	01	0.380	10-09-14
22.	Bank Al-Habib Bank, main Branch Karachi	01	13	0.094	31-05-14
23.	Faysal Bank Ltd, Mall Road Lahore	06	08	0.50	08-09-14
24.	PIA, Karachi	06	41	2.974	03-09-14
25.	CDA Islamabad	02	05	0.066	05-09-14
Total				16.741	

Annex-12

Para 2.3.7

Non-deduction of Zakat from accounts / certificates holders

Sr. No.	Name of ZCCA / ZCO	Para No. of AIR	Amount of Zakat not deducted (Rs in million)	Remarks
1	NSC Tipu Sultan Road Karachi	01	6.525	Non-deduction of Zakat on discharge of Behbood Saving Certificates matured during 01-07-12 to 30-06-13
	-do	02	1.006	Non-deduction of Zakat on discharge of Pensioners benefits accounts
2	GPO Hyderabad	01	17.045	Non-deduction of Zakat on discharge of Regular Income Certificates matured during 2011-13
3	GPO Lahore	04	12.788	Non-deduction of Zakat on discharge of Regular Income Certificates matured during 2013-14
4	NSC Bhati Gate Lahore	01	1.083	Non-deduction of Zakat on discharge of Defense Saving Certificates matured from Aug 2013 to June 2014
	-do-	03	5.259	Non-deduction of Zakat on discharge of Behbood Saving Certificates matured from April 2013 to June 2013
	-do-	04	6.697	Non-deduction of Zakat on discharge of Regular Income Certificates matured from Jan 2014 to June 2014
	-do-	05	0.484	Non-deduction of Zakat on discharge of Pensioner Benefit Accounts
	-do-	06	0.667	Non-deduction of Zakat on discharge of Short Term Certificates matured from Oct 2012 to March 14
5	PIA Karachi	03	45	Non-deduction of Zakat on Special Saving Certificates and individuals during 2013-14
	Total		96.554	

Exemption granted on incomplete declarations

Sr. No.	Name of ZCCAs / ZCO	Para No. of AIR	Amount of Zakat exempted (Rs)	Remarks	Reply of Management
1.	AGPR Sub Office Lahore	06	0.317	Particular of asset i.e GP Fund not mentioned on CZ-50 of 18 employees	Reply received
2.	Mezan Bank Moon Market Branch Lahore	07	0.459	Particular of asset i.e CDR account number not mentioned on CZ-50 of 09 accounts holders	25-06-14
3.	Millat Tractors Ltd. Lahore	05	1.335	Particular of asset in respect of 41 shareholders and 06 employees not mentioned on CZ-50	Reply received
4.	Honda Atlas Car Ltd, Lahore	10	0.20	Unsigned declaration of 19 employees who claimed exemption of GP Fund	08-09-14
5.	AG Sindh, Karachi	05 & 08	0.0501	Detail of assets and witnesses signatures not found on declarations	11-07-14
6.	CMA (PC), Peshawar	02	0.105	Detail / particulars of assets not mentioned on declarations	02-12-14
7.	CMA (RC), Rawalpindi	04	0.030	Detail / particulars of assets not mentioned on declarations	21-11-14
8.	AGPR Quetta	04	0.049	CZ-50 were without any issuance date and name of persons giving declaration	10-09-14

9.	HBL Main Branch Quetta	02	13.144	CZ-50 were without any issuance date and name of persons giving declaration	10-09-14
	-do-	03	0.647	CZ-50 were on under valued stamp papers	-do-
	-do-	06	0.089	The name and account number of person giving the declaration was missing	-do-
	-do-	07	0.012	The serial number on 05 photocopies of declarations of different account holders were same which was doubtful	-do-
10.	Bank Al-Habib Main Branch Karachi	08	0.09	Detail / particulars of assets not mentioned on 16 declarations	31-05-14
11.	Bank of Khyber Peshawar	02	0.410	CZ-50 were without any issuance date, date of receipt in bank and name of persons giving declaration	Reply received
	Total		16.937		

Annex-14
Para 3.4.1

Non Production of record of LZCs

S.No	Name of LZCs	Code	Amount (Rs)
1	Athal	10001	243,000
2	Badia Qadir Bux	10086	243,000
3	Budhana Kalan	10002	171,000
4	Chattar Karlot	10115	93,000
5	Gagri	10100	213,000
6	Loi Bher	10036	153,000
7	Malot	10037	213,000
8	Narola	10125	183,000
9	Pind Begwal (j)	10200	123,000
10	Sihali	10138	123,000
11	Phulgaran-II	10043	273,000
12	I-8/2-3	10166	183,000
13	I-9/3-4	10028	123,000
14	I-10/3-4	10170	228,000
15	Pind Bigwal (g)	10199	123,000
16	Kijna	10198	111,000
	Total		2,799,000

Irregular appointment of Chairmen LZCs for more than two consecutive terms

S.No	Name of LZC	Code No	Name of Administrator	Date of appointment
1	Athal	10001	M.Shaif	15-04-2009
2	Farash	10041	Raja M.Ilyas	01-12-2007
3	Bhangril	10082	Khurram Shehzad Ahmad	03-11-2002
4	Badia	10086	Malik Waqar	25-9-08
5	Bhember Tarar	10003	Ghulam Shabbir	30-5-07
6	Boubery	10087	Ismail	25-12-06
7	Bakar akku	10084	Yasin Akhtar	30-5-07
8	Bhudana Kalan	10002	Malik Ilyas	7-3-7 and 16-6-09
9	Chattar Karlot	10115	Haqnawaz	17-12-06
10	Chirah Khass		Sajid Hussain	21-3-02
11	Chouhan Sorein	10091	M.Rafiq	Notification file not produced
12	Chello Thellan Saqidan	10150	M.Asghar	22-6-09
13	Darkala	10094	Abdul Hameed	30-5-07
14	Dhalyala	10092	Qadeer Hussain	14-3-02
15	Dhoke Paracha	10095	M.Zaman	15-5-09
16	Darwala	10093	Tariq Mehmood	16-8-07
17	Gokina	10002	Abdul Razaq	17-12-06
18	Ghagri	10100	Sheer Ahmad	22-3-02
19	Golra Sharif	10008	Tahir Mehmood	30-5-07
20	Herdogar	10104	Salim Akhtar	20-3-02
21	Thomair II	10197	Ayub	24-8-02
22	Jhanadala	10107	Shahroom	10-02-2003
23	Kot Hathyal9s-1)		Mehboob	20-12-06
24	Kirpa 1	10033	Mansoor	16-8-12
25	Khanna Dak	10031	M.Sabir	01-04-2007
26	Koral Gangal	10007	Abdul Majeed	30-5-07
27	Lohi Bher	10036	Abdul Waheed	22-3-02

28	Ledhot	10116	Bashir Ahmad	6-1-07 & 15-7-09
29	Malhot	10037	Khalid Mehmood	30-5-07
30	Mohra Nagyal	10120	M.Niaz	09-05-04
31	Mohra Noor	10063	Abdul Hafeez	02-01-07
32	Mulpur	10038		Notification file not produced
33	Mohiran	10060	Fazal Hussain	22-12-06
34	Mughal	10061	M.Arif	16-6-09
35	Mera Sumbal Jaffar	10068	M.Rasheed	24-12-6 & 16-6-09
36	Meera Sumbel akku	10119	M.Basharat	18-6-08
37	Mera Bari	10079	M.Mushtaq	20-12-6 & 16-6-09
38	Noor Pur shahan	10040	M.Ramzan	30-5-07
39	Nariyas Pudhu	10126	Tanveer	30-5-07
40	Nogazi	10123	Aftab Ahmad	4-7 & 16-6-09
41	Nara siadan	10039	Shaid Akbar	30-12-06
42	Narola	10125	M.Qurban	22-12-06
43	Noon	10122	Malik Shehzad	19-5-7 & 16-6-09
44	Pind parian	10133	Ghulam Hussain	16-6-09
45	Pind malkan	10127	Ayub	24-12-6 & 16-8-07
46	Pulgaran 1	10042		Notification file not produced
47	Pulgaran 2	10043	Babo Bashir	03/07/2002
48	Pahnoot	10132	Ghulam Murtaza	22-3-02
49	Pona faqiran	10065		Notification file not produced
50	Rawat 1	10047		Notification file not produced
51	Shadaran 1			Notification file not produced
52	Subhan Saidan	10072	Haider Zaman	28-12-06
53	Sahan	10055		Notification file not produced
54	Shah Allah ditta	10051	M.Safdar	22-6-09
55	Sehri saral	10078	M.Ayub	20-6-09
56	Sihala 1	10054	Maqsood	18-3-02

57	Sarai kharboza	10062		6-12-06 & 16-6-09
58	Sheikhpur	10053	Basharat	16-6-09
59	Tumair 1	10057		25-12-06
60	Tarlai khurd	10139	Ashiq Hussain	03/12/2002
61	Turlai kalan	10056	Mushtaq Hussain	31-1-07
62	Tarnul	10075	Ghulam Haider	26-12-6&16-6-09
63	Pind paracha	10134	M.Ramzan	19-8-02
64	G.6/2	10019	Ghulam Hussain	03/07/2002
65	G.6/3-4	10021	Ijaz Ahmad	13-6-09
66	G.11	10018	Shamsher Khan	28-8-08
67	G.78/1	10022	M.Zia	24-7-03
68	G.7/3-1	10070	Abdul Ghaffar	16-4-02
69	G.7/3-4	10151	Abdul Ghani	01/06/2007
70	G.7/3-3	-	Raja Zulfiqar	30-5-07
71	G.8/1-2	10069	M.Younas	30-5-07
72	G.8/3-4	10142		Notification file not produced
73	G.9/1-4	10026	Abvdul Hafeez	03-09-07
74	G.9/2	10144		Notification file not produced
75	G.9/3	10145		Notification file not produced
76	F.6/3	10146	Fazal Qadir	17-3-07
77	Shahdara2		Azizul Rahman	01-04-07
78	F.8/1-2 and E.8/E/9	10016	Shakil Zafar	02-05-07
79	F.8/3-4	10017		Notification file not produced
80	I.10/1-2	10029	Sham Din	24-12-06
81	G.10	10153	Zahoorul Islam	26-12-06
82	Lakwal	10156	M.Nazir	25-12-06
83	Sihala2	10157	Imran Hafeez	Notification file not produced
84	Sanjani2	10158		Notification file not produced
85	I.8/2-3 and H.8	10166	Zafar Iqbal	30-5-07

86	I.9/2	10028	Manzoor Hussain	26-6-03
87	New shakrial	10194	Tariq Javaid	27-12-06
88	I.10/3-4	10170	Raja Munir	09/11/2002
89	Rawat3	10047	M.Yousaf	22-12-06
90	Rawat4	10130	Bashir Ahmad	30-5-07
91	Pind bagwal s	10199	Shakoor Ahmad	04/04/2003
92	Pind bagwalG		Mureed Hussain	03/12/2002
93	Kot Hatyal	10062	Sayed Ahmad Shah	27-12-06
94	Johad		Abdul Zafeer	22-6-09
95	Chappar Mir Kanal		Mehraban Khan	30-5-07
96	Kalia chirah		M.Miskeen	21-3-02
97	Mehra chirah		Zamarud Hussain	31-3-02
98	Mera chirah	10105	Munir Ijaz	31-3-02
99	Mohri Chirah	10159		21-3-02
100	Soti ne Pari		M.Naveed	Notification file not produced
101	Jhangi saidan	10187		22-3-02
102	Kirpa 3	10195	Haji Parveez Akhtar	Notification file not produced
103	Humak 2	10056	Naseer Ahmad	08-06-07
104	Gangota Gujran	10189	Raja Aurangzeb	09-07-13
105	Kijan	10198	Ali Akbar	01-05-07
106	G.7/2	10023	Shoukat Ali	19-3-02
107	G/11	10153	Iftikhar Ahmad	17-6-02

Irregular disbursement of Jahez Fund

S. No.	Name	Cheque No.	Date	Amount (Rs)
1	Bangril	875641	14-04-14	40,000
2	Bhakar Akoo	875651	14-04-14	50,000
3	F-10	875601	14-04-14	40,000
4	G-10	875602	14-04-14	70,000
5	G-11	875603	14-04-14	40,000
6	G-7/3-4	875616	14-04-14	60,000
7	G-7/4	875614	14-04-14	40,000
8	G-9/2	875658	14-04-14	40,000
9	G-9/3	875624	14-04-14	40,000
10	Humak-I	875610	19-07-13	90,000
11	Humak-II	875643	19-07-13	70,000
12	Humak-III	875648	19-07-13	40,000
13	Jagiot	875632	14-04-14	50,000
14	Khanna Dak	875626	14-04-14	80,000
15	Koral Gangal	875630	11-12-13	80,000
16	Mohra Nagyal	875686	04-06-14	40,000
17	Muslim Colony	875621	04-06-14	100,000
18	New Shakrial	875635	04-06-14	120,000
19	Phulgran-I	875618	04-06-14	50,000
20	Rawal Town	875681	08-05-14	150,000
21	Rawat-I	875612	08-05-14	50,000
22	Rawat-II	875634	08-05-14	40,000
23	Rawat-III	875611	08-05-14	50,000
24	Rawat-IV	875623	08-05-14	70,000
25	Sihala-I	875620	08-05-14	50,000
26	Sihala-III	875639	08-05-14	60,000
Total				1,610,000

Selection of non-matriculate Chairmen

S. No.	Name of LZC	Code No	Name of Administration
1.	Badia Qadir Bux	0010086	Malik Waqar Ahmed
2.	Budhana	0010002	Malik Ilyas
3.	Chattar Karlot	0010115	Haji Haq Nawaz
4.	Chohan Sorien	0010091	Haji M. Rafiq
5.	Chelio Thela Syadan	0010150	M. Asghar
6.	Dalyala	0010092	Qadeer Hussain Mirza
7.	Dhoke Pararcha	0010095	M. Zaman
8.	Darwala	0010093	Ch Tariq Mahmood
9.	Gokian	001002	Sub Abdul Razaq
10.	Gagri	0010100	Ch Shaid Ahmed
11.	Golra Sharif	0010008	Tahir Mahmood Khan
12.	Herdoghar	0010104	Raja Saleem Akhter
13.	jandala	0010107	Shah Room Akhter
14.	Kot-Hatial S-I	-	Raja Mehboob Kayani
15.	Mohra Nagyal	0010120	Ch M. Niaz
16.	Noon	0010122	Malik Shahzada
17.	Pindi Malkan	0010127	Haji Ayub
18.	Pona Faqiran	0010065	Ghulam Nabi
19.	Rawat-I	0010047	File not Provided
20.	Shahdara-I	-	File not Provided
21.	Shah Allah Ditta	0010051	M. Safdar
22.	Sihala-I	0010054	Haji Maqsood
23.	Sarie Kharbooza	0010062	File not Provided
24.	Tumair-I	0010057	File not Provided
25.	Tarlie Kalan	0010056	Ch Mushtaq Hussain
26.	Tarnool	0010175	Ghullam Haider
27.	Pind Paracha	0010134	Malik Muhammad Ramzan
28.	G-6/3-4	0010021	Ijaz Ahmed Bhatti
29.	G-1-1 & 1-2	0010018	Shamsher Khan
30.	G-7/3-1	0010070	Haji Abdul Ghaffar
31.	G-7/3-3	-	Raja Zulfiqar Ali
32.	G-8/3-4	0010142	File not Provided
33.	G-9/1-4	0010026	Abdul Hafeez Alvi

34.	G-9/3	0010145	File not Provided
35.	F-6/3	0010146	Fazal qadir
36.	Shahdara-2	-	Aziz-u-Rehman
37.	F-8/3-4	0010117	File not Provided
38.	I-9/2	0010028	RAJA Manzoor Hussain
39.	I-10/3-4	0010170	Raja Munir
40.	Rawat-iv	0010047	Bashir vAhmed
41.	Pin Bigwal-S	0010130	Shakoor Ahmed
42.	Chapar Mir Kanal	-	Ch. Mehrban Khan
43.	Kirpa-III	0010195	Hija Pervez Akhter
44.	Humak-II	0010056	Nasir Ahmed

Payment in cash / through open cheques

S.No	Name of LZC	Name of mustahiq / Cheque No.	Date	Amount (Rs.)
1	Chirah Khas	Sakeena Bibi	16-07-2013	3,000
2	Chirah Khas	Nusrat Parveen	16-07-2013	3,000
3	Chirah Khas	Robina Shaheen	16-07-2013	3,000
4	Chirah Khas	Irshad Bibi	16-07-2013	3,000
5	Chirah Khas	Nazia Bibi	16-07-2013	3,000
6	Chirah Khas	Aminah Shaheen	16-07-2013	3,000
7	Chirah Khas	Musarrat Jaan	16-07-2013	3,000
8	Chirah Khas	Zeenat Bibi	16-07-2013	3,000
9	Chirah Khas	Khoaiza Bibi	16-07-2013	3,000
10	Chirah Khas	Sakeena Bibi	16-07-2013	3,000
11	Chirah Khas	Sajida Parveen	16-07-2013	3,000
12	Chirah Khas	Zahida Shaheen	16-07-2013	3,000
13	Chirah Khas	Shabnam Bagum	16-07-2013	3,000
14	Chirah Khas	Zakir Hussain	16-07-2013	3,000
15	Chirah Khas	Sajida Parveen	16-07-2013	3,000
16	Chirah Khas	Naseem Akhtar	16-07-2013	3,000
17	Chirah Khas	Fatima Parveen	16-07-2013	3,000
18	Chirah Khas	Maskeen Bibi	16-07-2013	3,000
19	Chirah Khas	Zamreeda Bibi	16-07-2013	3,000
20	Chirah Khas	Sakeena Bibi	02-01-2014	3,000
21	Chirah Khas	Nusrat Parveen	02-01-2014	3,000
22	Chirah Khas	Robina Shaheen	02-01-2014	3,000
23	Chirah Khas	Irshad Bibi	02-01-2014	3,000
24	Chirah Khas	Nazia Bibi	02-01-2014	3,000
25	Chirah Khas	Aminah Shaheen	02-01-2014	3,000
26	Chirah Khas	Musarrat Jaan	02-01-2014	3,000
27	Chirah Khas	Zeenat Bibi	02-01-2014	3,000
28	Chirah Khas	Khoaiza Bibi	02-01-2014	3,000
29	Chirah Khas	Sakeena Bibi	02-01-2014	3,000
30	Chirah Khas	Sajida Parveen	02-01-2014	3,000
31	Chirah Khas	Zahida Shaheen	02-01-2014	3,000

32	Chirah Khas	Shabnam Bagum	02-01-2014	3,000
33	Chirah Khas	Zakir Hussain	02-01-2014	3,000
34	Chirah Khas	Sajida Parveen	02-01-2014	3,000
35	Chirah Khas	Naseem Akhtar	02-01-2014	3,000
36	Chirah Khas	Fatima Parveen	02-01-2014	3,000
37	Chirah Khas	Maskeen Bibi	02-01-2014	3,000
38	Chirah Khas	Zamreeda Bibi	02-01-2014	3,000
39	Chirah Khas	Sakeena Bibi	05-05-2014	3,000
40	Chirah Khas	Nusrat Parveen	05-05-2014	3,000
41	Chirah Khas	Robina Shaheen	05-05-2014	3,000
42	Chirah Khas	Irshad Bibi	05-05-2014	3,000
43	Chirah Khas	Nazia Bibi	05-05-2014	3,000
44	Chirah Khas	Aminah Shaheen	05-05-2014	3,000
45	Chirah Khas	Musarrat Jaan	05-05-2014	3,000
46	Chirah Khas	Zeenat Bibi	05-05-2014	3,000
47	Chirah Khas	Khoaiza Bibi	05-05-2014	3,000
48	Chirah Khas	Sakeena Bibi	05-05-2014	3,000
49	Chirah Khas	Sajida Parveen	05-05-2014	3,000
50	Chirah Khas	Zahida Shaheen	05-05-2014	3,000
51	Chirah Khas	Shabnam Bagum	05-05-2014	3,000
52	Chirah Khas	Zakir Hussain	05-05-2014	3,000
53	Chirah Khas	Sajida Parveen	05-05-2014	3,000
54	Chirah Khas	Naseem Akhtar	05-05-2014	3,000
55	Chirah Khas	Fatima Parveen	05-05-2014	3,000
56	Chirah Khas	Maskeen Bibi	05-05-2014	3,000
57	Chirah Khas	Zamreeda Bibi	05-05-2014	3,000
58	Mohra Chirah	Nasira Bibi	22-12-2013	3,000
59	Mohra Chirah	Nargis	22-12-2013	3,000
60	Mohra Chirah	Mazhar Hussain	22-12-2013	3,000
61	Mohra Chirah	Ajab Bibi	22-12-2013	3,000
62	Mohra Chirah	Naseem Akhtar	22-12-2013	3,000
63	Mohra Chirah	Rukhsana Kosar	22-12-2013	3,000
64	Mohra Chirah	Sohail Mahmood	22-12-2013	3,000
65	Mohra Chirah	Nighat Parveen	22-12-2013	3,000
66	Mohra Chirah	Zaraat	22-12-2013	3,000
67	Mohra Chirah	Ghazanfar Bibi	22-12-2013	3,000

68	Mohra Chirah	Khadeeja Bibi	22-12-2013	3,000
69	Mohra Chirah	Ghazanfar	22-12-2013	3,000
70	Mohra Chirah	Anees Bibi	22-12-2013	3,000
71	Mohra Chirah	Shahnaz Bibi	22-12-2013	3,000
72	Mohra Chirah	Ghulam Farid	22-12-2013	3,000
73	Mohra Chirah	Nasira Bibi	07-05-2014	3,000
74	Mohra Chirah	Nargis	07-05-2014	3,000
75	Mohra Chirah	Mazhar Hussain	07-05-2014	3,000
76	Mohra Chirah	Ajab Bibi	07-05-2014	3,000
77	Mohra Chirah	Naseem Akhtar	07-05-2014	3,000
78	Mohra Chirah	Rukhsana Kosar	07-05-2014	3,000
79	Mohra Chirah	Sohail Mahmood	07-05-2014	3,000
80	Mohra Chirah	Nighat Parveen	07-05-2014	3,000
81	Mohra Chirah	Zaraat	07-05-2014	3,000
82	Mohra Chirah	Ghazanfar Bibi	07-05-2014	3,000
83	Mohra Chirah	Khadeeja Bibi	07-05-2014	3,000
84	Mohra Chirah	Ghazanfar	07-05-2014	3,000
85	Mohra Chirah	Anees Bibi	07-05-2014	3,000
86	Mohra Chirah	Shahnaz Bibi	07-05-2014	3,000
87	Mohra Chirah	Ghulam Farid	07-05-2014	3,000
88	Pona Faqeeran	Saeeda Bibi	7/7/2013	3000
89	Pona Faqeeran	Matloob hussain	7/8/2013	3000
90	Pona Faqeeran	Faqir muhammad	7/9/2013	3000
91	Pona Faqeeran	Hina bibi	7/10/2013	3000
92	Pona Faqeeran	Yasmeen	7/11/2013	3000
93	Pona Faqeeran	Gul Taj	7/12/2013	3000
94	Pona Faqeeran	Sameena shehzadi	7/13/2013	3000
95	Pona Faqeeran	Samina sajid	7/14/2013	3000
96	Pona Faqeeran	Muhammad Imtiaz	7/15/2013	3000
97	Pona Faqeeran	Saeeda bibi	7/16/2013	3000
98	Pona Faqeeran	Nasim Akhtar	7/17/2013	3000
99	Pona Faqeeran	Rahima bibi	7/18/2013	3000
100	Pona Faqeeran	Shaheen Akhtar	7/19/2013	3000
101	Pona Faqeeran	Amro jan	7/20/2013	3000
102	Pona Faqeeran	Yato rani	7/21/2013	3000
103	Pona Faqeeran	Sain muhammad	7/22/2013	3000

104	Pona Faqeeran	Akhtar bibi	7/23/2013	3000
105	Pona Faqeeran	Sahib jan	7/24/2013	3000
106	Pona Faqeeran	Sahib Sultana	7/25/2013	3000
107	Pona Faqeeran	Taj Mahal	7/26/2013	3000
108	Pona Faqeeran	Rukhsar bibi	7/27/2013	3000
109	Pona Faqeeran	Fahmeeda bibi	7/28/2013	3000
110	Pona Faqeeran	Niaz mateen	7/29/2013	3000
111	Kuri	Nasreen Begum	08-12-2013	3,000
112	Kuri	Arooj Sabir	08-12-2013	3,000
113	Kuri	Rukhsana	08-12-2013	3,000
114	Kuri	Shahida	08-12-2013	3,000
115	Kuri	Sakeena	08-12-2013	3,000
116	Kuri	Shireen Taaj	08-12-2013	3,000
117	Kuri	Safeena	08-12-2013	3,000
118	Kuri	Naheed	08-12-2013	3,000
119	Kuri	Ikhtiar	08-12-2013	3,000
120	Kuri	Naimat	08-12-2013	3,000
121	Kuri	Hassan	08-12-2013	3,000
122	Kuri	Maqsood Jaan	08-12-2013	3,000
123	Kuri	Nazeer	08-12-2013	3,000
124	Kuri	Razia	08-12-2013	3,000
125	Kuri	Zubaida Khatoon	08-12-2013	3,000
126	Kuri	Muhmaamad Jaan	08-12-2013	3,000
127	Kuri	Safeena	08-12-2013	3,000
128	Kuri	Shamraiz	08-12-2013	3,000
129	Kuri	Shabbira Khatoon	08-12-2013	3,000
130	Kuri	Razia Begum	08-12-2013	3,000
131	Kuri	Nasreen Begum	28-04-2014	3,000
132	Kuri	Arooj Sabir	28-04-2014	3,000
133	Kuri	Rukhsana	28-04-2014	3,000
134	Kuri	Shahida	28-04-2014	3,000
135	Kuri	Sakeena	28-04-2014	3,000
136	Kuri	Shireen Taaj	28-04-2014	3,000
137	Kuri	Safeena	28-04-2014	3,000
138	Kuri	Naheed	28-04-2014	3,000
139	Kuri	Ikhtiar	28-04-2014	3,000

140	Kuri	Naimat	28-04-2014	3,000
141	Kuri	Hassan	28-04-2014	3,000
142	Kuri	Maqsood Jaan	28-04-2014	3,000
143	Kuri	Nazeer	28-04-2014	3,000
144	Kuri	Razia	28-04-2014	3,000
145	Kuri	Zubaida Khatoon	28-04-2014	3,000
146	Kuri	Muhmaamad Jaan	28-04-2014	3,000
147	Kuri	Safeena	28-04-2014	3,000
148	Kuri	Shamraiz	28-04-2014	3,000
149	Kuri	Shabbira Khatoon	28-04-2014	3,000
150	Kuri	Razia Begum	28-04-2014	3,000
151	Mughal	4973457	26/08/2013	84,000
152	Mughal	4973459	12/12/2013	69,000
153	Mughal	4973760	23/12/2013	150,000
154	Mughal	4973461	22/04/2014	12,000
155	Mughal	4973462	Apr-14	160,000
156	Tarlai Kalan	Marroof Jan	21/04/2014	3,000
157	Tarlai Kalan	Safdar Hussain	21/04/2014	3,000
158.	Tarlai Kalan	Tahira Jabeen	21/04/2014	3,000
159.	Tarlai Kalan	Chan Mehboob	21/04/2014	3,000
160.	Tarlai Kalan	Shoukat Hussain	21/04/2014	3,000
161.	Tarlai Kalan	Nasara Latif	21/04/2014	3,000
162.	Tarlai Kalan	Aziza	21/04/2014	3,000
163.	Tarlai Kalan	Akbar Jan	21/04/2014	3,000
164.	Tarlai Kalan	Gul Nargas	21/04/2014	3,000
165.	Tarlai Kalan	Shamim Akhtar	21/04/2014	3,000
166.	Tarlai Kalan	Nareen	21/04/2014	3,000
167.	Tarlai Kalan	Khatim Jan	21/04/2014	3,000
168.	Tarlai Kalan	Abdul Moomin	21/04/2014	3,000
169.	Tarlai Kalan	Sajida Bibi	21/04/2014	3,000
170.	Tarlai Kalan	Tazeem Akhtar	21/04/2014	3,000
171.	Tarlai Kalan	Fazilat	21/04/2014	3,000
172.	Tarlai Kalan	Abdul Majeed	21/04/2014	3,000
173.	Tarlai Kalan	Saeeda Bibi	21/04/2014	3,000
174.	Tarlai Kalan	Shamim Akhtar	21/04/2014	3,000
175.	Tarlai Kalan	Nawsheen	21/04/2014	3,000

176.	Tarlai Kalan	Anjuman Shaheen	21/04/2014	3,000
177.	Tarlai Kalan	Kawsar Parveen	21/04/2014	3,000
178.	Tarlai Kalan	Robina Akhtar Shaheen	21/04/2014	3,000
179.	Tarlai Kalan	Nasim Akhtar	21/04/2014	3,000
180.	Tarlai Kalan	Rashida Bibi	21/04/2014	3,000
181.	Tarlai Kalan	Naheed Ajmal	21/04/2014	3,000
182.	Tarlai Kalan	Maryam Bibi	21/04/2014	3,000
183.	Tarlai Kalan	Shamim Begum	21/04/2014	3,000
184.	Tarlai Kalan	Nasreen Akhtar	21/04/2014	3,000
185.	Tarlai Kalan	Khurshaid Begum	21/04/2014	3,000
186.	Tarlai Kalan	Aziz Jan	21/04/2014	3,000
187.	Tarlai Kalan	Shabnam Tasleem	21/04/2014	3,000
188.	Tarlai Kalan	Rakhema Begum	21/04/2014	3,000
189.	Tarlai Kalan	Nazak Hussain	21/04/2014	3,000
190.	Tarlai Kalan	Najma Bibi	21/04/2014	3,000
191.	Tarlai Kalan	Sajawal	21/04/2014	3,000
192.	Tarlai Kalan	Khalida Jan	21/04/2014	3,000
193.	Tarlai Kalan	Ensa Shaheen	21/04/2014	3,000
194.	Tarlai Kalan	Robina Shaheen	21/04/2014	3,000
195.	Tarlai Kalan	Naveeda Javeed	21/04/2014	3,000
196.	Tarlai Kalan	Nisar Bibi	21/04/2014	3,000
197.	Tarlai Kalan	Nasreen	21/04/2014	3,000
198.	Tarlai Kalan	Mufida jan	21/04/2014	3,000
199.	Tarlai Kalan	Khatija	21/04/2014	3,000
200.	Tarlai Kalan	Akhlaq Ahmad	21/04/2014	3,000
201.	Tarlai Kalan	Nasreen Bibi	21/04/2014	3,000
202.	Tarlai Kalan	Sidra Zamarood	21/04/2014	3,000
203.	Sheikhpur	Ghafoor Jan	24/7/2014	3,000
204.	Sheikhpur	Farooq Bibi	24/7/2014	3,000
205.	Sheikhpur	Amir Mustafa	24/7/2014	3,000
206.	Sheikhpur	Muhammad Zareen	24/7/2014	3,000
207.	Sheikhpur	Tajreyan Begum	24/7/2014	3,000
208.	Sheikhpur	Zulikha	24/7/2014	3,000
209.	Sheikhpur	Razia Begum	24/7/2014	3,000
210.	Sheikhpur	Zad Bibi	24/7/2014	3,000

211.	Sheikhpur	Muhammad Amin	24/7/2014	3,000
212.	Sheikhpur	Qadar Bakhsh	24/7/2014	3,000
213.	Sheikhpur	Begum Khan	24/7/2014	3,000
214.	Sheikhpur	Nazma Bibi	24/7/2014	3,000
215.	Sheikhpur	Bibi Shehzadi	24/7/2014	3,000
216.	Sheikhpur	Gulshan Bibi	24/7/2014	3,000
217.	Sheikhpur	Naseem Akhtar	24/7/2014	3,000
218.	Sheikhpur	Surya Bibi	24/7/2014	3,000
219.	Sheikhpur	Sardar Bi	24/7/2014	3,000
220.	Sheikhpur	Malak Bano	24/7/2014	3,000
221.	Sheikhpur	Shamim	24/7/2014	3,000
222.	Sheikhpur	Rafaat Bibi	1/5/2014	3,000
223.	Sheikhpur	Manza Bibi	1/5/2014	3,000
224.	Sheikhpur	Rukhsana Bibi	1/5/2014	3,000
225.	Sheikhpur	Amtal Hafeez	1/5/2014	3,000
226.	Sheikhpur	Iram Bibi	1/5/2014	3,000
227.	Sheikhpur	Akbar Jan	1/5/2014	3,000
228.	Sheikhpur	Reehana Bibi	1/5/2014	3,000
229.	Sheikhpur	Khalida	1/5/2014	3,000
230.	Sheikhpur	Waqar ul Nisa	1/5/2014	3,000
231.	Sheikhpur	Farhat ul Nisa	1/5/2014	3,000
232.	Sheikhpur	Farhat Bibi	1/5/2014	3,000
233.	Sheikhpur	Amir Mustafa	1/5/2014	3,000
234.	Sheikhpur	Gafoor Jan	1/5/2014	3,000
235.	Sheikhpur	Muhammad Amin	1/5/2014	3,000
236.	Sheikhpur	Farooq Bibi	1/5/2014	3,000
237.	Sheikhpur	Begum Jan	1/5/2014	3,000
238.	Sheikhpur	Nazma Bibi	1/5/2014	3,000
239.	Sheikhpur	Zar Bibi	1/5/2014	3,000
240.	Sheikhpur	Gulshan Bibi	1/5/2014	3,000
241.	Sheikhpur	Bibi Shehzadi	1/5/2014	3,000
242.	Sheikhpur	Khalida	1/5/2014	3,000
243.	Sheikhpur	Reehana Bibi	1/5/2014	3,000
244.	Sheikhpur	Muhammad Zareen	1/5/2014	3,000
245.	Sheikhpur	Tajreyan Begum	1/5/2014	3,000
246.	Sheikhpur	Razia Begum	1/5/2014	3,000

247.	Sheikhpur	Nasim Akhtar	1/5/2014	3,000
248.	Sheikhpur	Waqar ul Nisa	1/5/2014	3,000
249.	Sheikhpur	Surya Bibi	1/5/2014	3,000
250.	Sheikhpur	Sardar Bi	1/5/2014	3,000
251.	Sheikhpur	Malak Bano	1/5/2014	3,000
252.	Sheikhpur	Shamim	1/5/2014	3,000
253.	Noor Pur Shahan	Zeenat Jan	2/5/2014	3,000
254.	Noor Pur Shahan	Fazal Jan	2/5/2014	3,000
255.	Noor Pur Shahan	Nassera Jan	30/04/2014	3,000
256.	Noor Pur Shahan	Shaeeda	9/5/2014	3,000
257.	Noor Pur Shahan	Sanoobar Jan	2/5/2014	3,000
258.	Noor Pur Shahan	Safidoo Jan	2/5/2014	3,000
259.	Noor Pur Shahan	Anwar Jan	2/5/2014	3,000
260.	Noor Pur Shahan	Barkat Jan	30/4/2014	3,000
261.	Noor Pur Shahan	Widow of Anwar Jan	2/5/2014	3,000
262.	Noor Pur Shahan	Sharifan Bibi	30/4/2014	3,000
263.	Noor Pur Shahan	Reesham Jan	30/04/2014	3,000
264.	Noor Pur Shahan	Akbar Jan	5/5/2014	3,000
265.	Noor Pur Shahan	Wazir Begum	2/5/2014	3,000
266.	Noor Pur Shahan	Mehboob Jan	5/5/2014	3,000
267.	Noor Pur Shahan	Zahida Bibi	2/5/2014	3,000
268.	Noor Pur Shahan	Sumera Shakoor	2/5/2014	3,000
269.	Noor Pur Shahan	Fazal ul Nishan	5/5/2014	3,000
270.	Noor Pur Shahan	Shabnam Bibi	12/5/2014	3,000
271.	Noor Pur Shahan	Mukhtiar	30/4/2014	3,000
272.	Noor Pur Shahan	Sajawal Khan	4/5/2014	3,000
273.	Noor Pur Shahan	Shamim Akhtar	2/5/2014	3,000
274.	Noor Pur Shahan	Rukhsana Begum	2/5/2014	3,000
275.	Noor Pur Shahan	Razia Begum	30/4/2014	3,000
276.	Noor Pur Shahan	Ghulam Sakeena	5/5/2014	3,000
277.	Noor Pur Shahan	Gul Jabeen	2/5/2014	3,000
278.	Noor Pur Shahan	Nasim Akhtar	9/5/2014	3,000
279.	Noor Pur Shahan	Parvee Akhtar	30/4/2014	3,000
280.	Noor Pur Shahan	Balqis Bibi	5/5/2014	3,000
281.	Noor Pur Shahan	Mubin Akhtar	4/5/2014	3,000
282.	Noor Pur Shahan	Noor Shah Jahan	9/5/2014	3,000

283.	Noor Pur Shahan	Parvee Akhtar	9/5/2014	3,000
284.	Noor Pur Shahan	Saleem Akhtar	2/5/2014	3,000
285.	Noor Pur Shahan	Razia Sultan	5/5/2014	3,000
286.	Noor Pur Shahan	Jamila Bibi	9/5/2014	3,000
287.	Noor Pur Shahan	Zarina Jan	9/5/2014	3,000
288.	Noor Pur Shahan	Balqis Bibi	4/5/2014	3,000
289.	Noor Pur Shahan	Nazia Bibi	6/5/2014	3,000
290.	Noor Pur Shahan	Zareena Begum	30/04/2014	3,000
291.	Noor Pur Shahan	Shamim Akhtar	3/5/2014	3,000
292.	Noor Pur Shahan	Rasheeda Bibi	2/5/2014	3,000
293.	Noor Pur Shahan	Muharam Jan	30/4/2014	3,000
294.	Noor Pur Shahan	Shahmin Qurishi	12/5/2014	3,000
295.	Noor Pur Shahan	Nair Sultana	2/5/2014	3,000
296.	Noor Pur Shahan	Naseem Akhtar	29/5/2014	3,000
297.	Noor Pur Shahan	Nasreen	2/5/2014	3,000
298.	Noor Pur Shahan	Barkat Jan	2/5/2014	3,000
299.	Noor Pur Shahan	Nazma Bibi	3/5/2014	3,000
300.	Noor Pur Shahan	Admin: Exp	30/4/2014	3,000
301.	Noor Pur Shahan	Qadar Bakhsh	3/5/2014	3,000
302.	Noor Pur Shahan	Nasreen Akhtar	12/5/2014	3,000
303.	Noor Pur Shahan	Safia Bini	9/5/2014	3,000
304.	Noor Pur Shahan	Suraya Begum	9/5/2014	3,000
305.	Noor Pur Shahan	Rashada Maye	9/5/2014	3,000
306.	Noor Pur Shahan	Hamida Bibi	9/5/2014	3,000
307.	Noor Pur Shahan	Sakeena Jan	7/5/2014	3,000
308.	Noor Pur Shahan	Chand Bibi	9/5/2014	3,000
309.	Noor Pur Shahan	Tahira Jabeen	30/4/2014	3,000
310.	Vill: Dhalyala	8469280	30/05/2014	3,000
311.	Vill: Dhalyala	8469295	4/6/2014	3,000
312.	Vill: Dhalyala	8469281	10/6/2014	3,000
313.	Sanjani	4758151	5/1/2013	2,000
314.	Sanjani	4758152	5/1/2013	2,000
315.	Sanjani	4758154	5/1/2013	2,000
316.	Sanjani	4758155	5/1/2013	2,000
317.	Sanjani	4758157	5/1/2013	2,000
318.	Sanjani	4758158	5/1/2013	2,000

319.	Sanjani	4758159	5/1/2013	2,000
320.	Sanjani	4758160	5/1/2013	2,000
321.	Sanjani	4758161	5/1/2013	2,000
322.	Sanjani	4758162	5/1/2013	2,000
323.	Sanjani	4758163	5/1/2013	2,000
324.	Sanjani	4758164	5/1/2013	2,000
325.	Sanjani	4758156	6/1/2013	2,000
326.	Sanjani	4758153	10/1/2013	2,000
327.	Sanjani	4758167	5/8/2013	3,000
328.	Sanjani	4758169	5/8/2013	3,000
329.	Sanjani	4758170	5/8/2013	3,000
330.	Sanjani	4758177	5/8/2013	3,000
331.	Sanjani	4758180	16/8/2013	3,000
332.	Sanjani	4758181	28/8/2013	3,000
333.	Sanjani	4758187	10/12/2013	3,000
334.	Sanjani	4758192	10/12/2013	3,000
335.	Sanjani	4758184	11/12/2013	3,000
336.	Sanjani	4758185	16/12/2013	3,000
337.	Sanjani	4758200	17/5/2014	3,000
338.	Sanjani	3709602	9/5/2014	3,000
339.	Sanjani	3709612	13/5/2014	3,000
340.	Farash	306499	19/10/2011	3,000
341.	Farash	306500	19/10/2011	3,000
342.	Farash	3062951	19/10/2011	3,000
343.	Farash	3062954	19/10/2011	3,000
344.	Farash	3062955	19/10/2011	3,000
345.	Farash	3062963	19/10/2011	3,000
346.	Farash	3062958	20/10/2011	3,000
347.	Farash	3062957	25/10/2011	3,000
348.	Farash	3062959	26/10/2011	3,000
349.	Farash	3062960	28/10/2011	3,000
350.	Farash	3062961	28/10/2011	3,000
351.	Farash	306497	31/10/2011	3,000
352.	Farash	3062964	23/1/2013	3,000
353.	Farash	3062965	23/1/2012	3,000
354.	Farash	3062978	26/3/2013	3,000

355.	Farash	3062969	28/3/2012	3,000
356.	Farash	3062973	28/3/2012	3,000
357.	Farash	3062980	28/3/2012	3,000
358.	Farash	3062974	29/3/2012	3,000
359.	Farash	3062988	30/3/2012	3,000
360.	Farash	3062977	3/4/2012	3,000
361.	Farash	3062981	3/4/2012	3,000
362.	Farash	3062983	3/4/2012	3,000
363.	Farash	3062966	10/5/2012	3,000
364.	Farash	3062989	13/1/2013	3,000
365.	Farash	3062993	13/1/2013	3,000
366.	Farash	3062994	13/1/2013	3,000
367.	Farash	3062990	17/1/2013	3,000
368.	Farash	3062991	17/1/2013	3,000
369.	Farash	3062995	17/1/2013	3,000
370.	Farash	3062997	17/1/2013	3,000
371.	Farash	3062998	17/1/2013	3,000
372.	Farash	3062999	17/1/2013	3,000
373.	Farash	3062992	19/1/2013	3,000
374.	Farash	3062985	20/1/2013	3,000
375.	Farash	3062986	20/1/2013	3,000
376.	Farash	3062987	20/1/2013	3,000
377.	Farash	3424101	20/1/2013	3,000
378.	Farash	3424102	20/1/2013	3,000
379.	Farash	3424103	20/1/2013	3,000
380.	Farash	3062996	26/1/2013	3,000
381.	Farash	3424106	10/7/2013	3,000
382.	Farash	3424107	10/7/2013	3,000
383.	Farash	3424112	10/7/2013	3,000
384.	Farash	3424116	10/7/2013	3,000
385.	Farash	3424121	10/7/2013	3,000
386.	Farash	3424122	10/7/2013	3,000
387.	Farash	3424126	10/7/2013	3,000
388.	Farash	3424127	10/7/2013	3,000
389.	Farash	3424111	12/7/2013	3,000
390.	Farash	3424113	12/7/2013	3,000

391.	Farash	3424114	12/7/2013	3,000
392.	Farash	3424115	12/7/2013	3,000
393.	Farash	3424117	12/7/2013	3,000
394.	Farash	3424120	12/7/2013	3,000
395.	Farash	3424125	12/7/2013	3,000
396.	Farash	3424130	12/7/2013	3,000
397.	Farash	3424131	12/7/2013	3,000
398.	Farash	3424132	12/7/2013	3,000
399.	Farash	3424104	15/7/2013	3,000
400.	Farash	3424105	15/7/2013	3,000
401.	Farash	3424109	15/7/2013	3,000
402.	Farash	3424110	15/7/2013	3,000
403.	Farash	3424118	15/7/2013	3,000
404.	Farash	3424119	15/7/2013	3,000
405.	Farash	3424123	15/7/2013	3,000
406.	Farash	3424124	15/7/2013	3,000
407.	Farash	3424129	15/7/2013	3,000
408.	Farash	3424136	15/7/2013	3,000
409.	Farash	3424128	15/7/2013	3,000
410.	Farash	3424147	24/1/2014	3,000
411.	Farash	3424159	24/1/2014	3,000
412.	Farash	3424140	27/1/2014	3,000
413.	Farash	3424141	27/1/2014	3,000
414.	Farash	3424143	27/1/2014	3,000
415.	Farash	3424145	27/1/2014	3,000
416.	Farash	3424148	27/1/2014	3,000
417.	Farash	3424149	27/1/2014	3,000
418.	Farash	3424152	27/1/2014	3,000
419.	Farash	3424154	27/1/2014	3,000
420.	Farash	3424158	27/1/2014	3,000
421.	Farash	3424161	27/1/2014	3,000
422.	Farash	3424163	27/1/2014	3,000
423.	Farash	3424164	27/1/2014	3,000
424.	Farash	3424167	27/1/2014	3,000
425.	Farash	3424138	28/1/2014	3,000
426.	Farash	3424139	28/1/2014	3,000

427.	Farash	3424144	28/1/2014	3,000
428.	Farash	3424157	28/1/2014	3,000
429.	Farash	3424162	28/1/2014	3,000
430.	Farash	3424142	29/1/2014	3,000
431.	Farash	3424153	29/1/2014	3,000
432.	Farash	3424155	29/1/2014	3,000
433.	Farash	3424168	29/1/2014	3,000
434.	Farash	3424169	29/1/2014	3,000
435.	Dar wala	6667317	2/5/2013	2,500
436.	Dar wala	6667323	2/5/2013	2,500
437.	Dar wala	6667316	6/5/2013	2,500
438.	Dar wala	6667321	6/5/2013	2,500
439.	Dar wala	6667326	6/5/2013	2,500
440.	Dar wala	6667325	8/5/2013	2,500
441.	Dar wala	6667319	13/5/2013	2,500
442.	Dar wala	6667322	10/7/2013	2,500
443.	Dar wala	6667327	10/7/2013	3,000
444.	Dar wala	6667328	10/7/2013	3,000
445.	Dar wala	6667329	10/7/2013	3,000
446.	Dar wala	6667330	10/7/2013	3,000
447.	Dar wala	6667333	10/7/2013	3,000
448.	Dar wala	6667340	10/7/2013	3,000
449.	Dar wala	6667341	10/7/2013	3,000
450.	Dar wala	6667331	12/7/2013	3,000
451.	Dar wala	6667332	15/7/2013	3,000
452.	Dar wala	6667334	15/7/2013	3,000
453.	Dar wala	6667342	15/7/2013	3,000
454.	Dar wala	6667343	16/7/2013	3,000
455.	Dar wala	6667344	16/7/2013	3,000
456.	Dar wala	6667337	16/7/2013	3,000
457.	Dar wala	6667335	19/7/2013	3,000
458.	Dar wala	6667345	30/7/2013	3,000
459.	Dar wala	6667346	21/8/2013	3,000
460.	Dar wala	6667347	5/12/2013	3,000
461.	Dar wala	6667352	24/12/2013	3,000
462.	Dar wala	6667353	24/12/2013	3,000

463.	Dar wala	6667349	26/12/2013	3,000
464.	Dar wala	6667350	26/12/2013	3,000
465.	Dar wala	6667354	26/12/2013	3,000
466.	Dar wala	6667356	30/12/2013	3,000
467.	Dar wala	6667358	30/12/2013	3,000
468.	Dar wala	6667359	30/12/2013	3,000
469.	Dar wala	6667360	30/12/2013	3,000
470.	Dar wala	6667361	30/12/2013	3,000
471.	Dar wala	6667362	30/12/2013	3,000
472.	Dar wala	6667363	30/12/2013	3,000
473.	Dar wala	6667364	30/12/2013	3,000
474.	Dar wala	6667348	31/12/2013	3,000
475.	Dar wala	6667357	31/12/2013	3,000
476.	Dar wala	6667365	31/12/2013	3,000
477.	Dar wala	6667351	10/1/2014	3,000
478.	Dar wala	6667366	9/5/2014	3,000
479.	Dar wala	6667368	12/5/2014	3,000
480.	Dar wala	6667338	12/5/2014	3,000
481.	Dar wala	6667339	13/5/2014	3,000
482.	Dar wala	6667369	13/5/2014	3,000
483.	Dar wala	6667370	13/5/2014	3,000
484.	Dar wala	6667371	13/5/2014	3,000
485.	Dar wala	6667372	13/5/2014	3,000
486.	Dar wala	6667373	13/5/2014	3,000
487.	Dar wala	6667374	13/5/2014	3,000
488.	Dar wala	6667375	13/5/2014	3,000
489.	Dar wala	6667376	13/5/2014	3,000
490.	Dar wala	6667367	14/5/2014	3,000
491.	Dar wala	6667377	19/5/2014	3,000
492.	Dar wala	6667378	19/5/2014	3,000
493.	Dar wala	6667379	20/5/2014	3,000
494.	Dar wala	6667380	21/5/2014	3,000
495.	Dar wala	6667381	29/5/2014	3,000
496.	Dar wala	6667382	3/6/2014	3,000
497.	Dar wala	6667383	7/7/2014	3,000
498.	Jagiot	6212125	20/5/2014	10,000

499.	Jagiot	612135	20/5/2014	3,000
500.	Jagiot	612143	21/5/2014	3,000
501.	Jagiot	612144	21/5/2014	3,000
502.	Jagiot	612145	21/5/2014	3,000
503.	Jagiot	612146	23/5/2014	3,000
504.	Jagiot	612150	26/5/2014	3,000
505.	Jagiot	612148	27/5/2014	3,000
506.	Jagiot	612149	27/5/2014	3,000
507.	Jagiot	612151	27/5/2014	3,000
508.	Jagiot	612147	2/6/2014	3,000
509.	Jagiot	612152	2/6/2014	3,000
510.	Jagiot	612153	9/6/2014	3,000
511.	Jagiot	612154	13/6/2014	3,000
512.	Jagiot	612155	24/6/2014	3,000
513.	Jagiot	612156	4/7/2014	3,000
514.	Jagiot	612157	8/7/2014	3,000
515.	Jagiot	4557485	1/8/2013	3,000
516.	Jagiot	4557488	1/8/2013	3,000
517.	Jagiot	4557481	7/8/2013	3,000
518.	Jagiot	4557491	30/12/2013	3,000
519.	Jagiot	4557492	30/12/2013	3,000
520.	Jagiot	4557493	31/12/2013	3,000
521.	Jagiot	4557494	2/1/2014	3,000
522.	Jagiot	4557495	2/1/2014	3,000
523.	Jagiot	4557496	2/1/2014	3,000
524.	Jagiot	4557499	6/1/2014	3,000
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527.	Jagiot	612106	10/1/2014	3,000
528.	Jagiot	4557498	10/1/2014	3,000
529.	Jagiot	612101	13/1/2014	3,000
530.	Jagiot	612102	13/1/2014	3,000
531.	Jagiot	612103	13/1/2014	3,000
532.	Jagiot	612104	13/1/2014	3,000
533.	Jagiot	612107	13/1/2014	3,000
534.	Jagiot	612108	13/1/2014	3,000

535.	Jagiot	612110	13/1/2014	3,000
536.	Jagiot	612111	13/1/2014	3,000
537.	Jagiot	612112	13/1/2014	3,000
538.	Jagiot	612113	13/1/2014	3,000
539.	Jagiot	612114	13/1/2014	3,000
540.	Jagiot	612109	15/1/2014	3,000
541.	Jagiot	612115	21/1/2014	3,000
542.	Jagiot	612105	22/1/2014	3,000
543.	Jagiot	612117	23/1/2014	3,000
544.	Jagiot	612116	27/1/2014	3,000
545.	Jagiot	612118	6/2/2014	3,000
546.	Jagiot	612119	7/2/2014	3,000
547.	Jagiot	612120	25/3/2014	3,000
548.	Jagiot	612124	12/5/2014	10,000
549.	Jagiot	612122	13/5/2014	10,000
550.	Jagiot	612123	13/5/2014	10,000
551.	Jagiot	612126	14/5/2014	10,000
552.	Jagiot	612127	14/5/2014	3,000
553.	Jagiot	612128	16/5/2014	3,000
554.	Jagiot	612129	16/5/2014	3,000
555.	Jagiot	612130	16/5/2014	3,000
556.	Jagiot	612131	19/5/2014	3,000
557.	Jagiot	612132	19/5/2014	3,000
558.	Jagiot	612133	19/5/2014	3,000
559.	Jagiot	612134	19/5/2014	3,000
560.	Jagiot	612136	19/5/2014	3,000
561.	Jagiot	612137	19/5/2014	3,000
562.	Jagiot	612138	19/5/2014	3,000
563.	Jagiot	612139	19/5/2014	3,000
564.	Jagiot	612140	19/5/2014	3,000
565.	Jagiot	612141	19/5/2014	3,000
566.	Jagiot	612142	19/5/2014	3,000
567.	Jagiot	Ghulam Fatima	1/2/2014	3,000
568.	Jagiot	Sangrof	1/2/2014	3,000
569.	Jagiot	Shakila	1/2/2014	3,000
570.	Jagiot	Zahida Parveen	1/2/2014	3,000

571.	Jagiot	Razia	1/2/2014	3,000
572.	Jagiot	Pervaiz Akhtar	1/2/2014	3,000
573.	Jagiot	Ishrat Parveen	1/2/2014	3,000
574.	Jagiot	Shehnaz	1/2/2014	3,000
575.	Jagiot	Musarrat Shaheen	1/2/2014	3,000
576.	Jagiot	Farina Kousar	1/2/2014	3,000
577.	Jagiot	Nahid Abbas	1/2/2014	3,000
578.	Jagiot	Malka bibi	1/2/2014	3,000
579.	Jagiot	Saeeda Parveen	1/2/2014	3,000
580.	Jagiot	Zamarud Hussain	1/2/2014	3,000
581.	Jagiot	Riayasat Begum	1/2/2014	3,000
582.	Jagiot	Khalida Begum	1/2/2014	3,000
583.	Jagiot	Resham jan	1/2/2014	3,000
584.	Jagiot	Sabra Bibi	1/2/2014	3,000
585.	Jagiot	Babu Hussain	1/2/2014	3,000
586.	Jagiot	Muhammad Zareef	1/2/2014	3,000
587.	Jagiot	Muhammad Ashraf	1/2/2014	3,000
588.	Jagiot	Mukhtiar Jan	3/15/2014	3,000
589.	Jagiot	Sofia	4/14/2014	3,000
590.	Jagiot	Zahoor	5/11/2014	3,000
591.	Jagiot	Ijaz	5/11/2014	3,000
592.	Jagiot	Ruqia Bibi	5/11/2014	3,000
593.	Jagiot	Muhammad Irshad	5/11/2014	3,000
594.	Jagiot	Farina Kousar	5/11/2014	3,000
595.	Jagiot	Musarrat Shaheen	5/11/2014	3,000
596.	Jagiot	Shakila	5/11/2014	3,000
597.	Jagiot	Razia	5/11/2014	3,000
598.	Jagiot	Waheed Murad	5/11/2014	3,000
599.	Jagiot	Safina	5/11/2014	3,000
600.	Jagiot	Raaj Bibi	5/11/2014	3,000
601.	Jagiot	Muhammad Zarif	5/11/2014	3,000
602.	Jagiot	Naheed Akhtar	5/11/2014	3,000
603.	Jagiot	Muhammad Irfan	5/11/2014	3,000
604.	Jagiot	Goulam Fatima	5/17/2014	3,000
605.	Jagiot	Sangrof	5/17/2014	3,000
606.	Jagiot	Shakeela	5/17/2014	3,000

607.	Jagiot	Zahida Parveen	5/17/2014	3,000
608.	Jagiot	Razia	5/17/2014	3,000
609.	Jagiot	Pervaiz Akhtar	5/17/2014	3,000
610.	Jagiot	Ishrat Parveen	5/17/2014	3,000
611.	Jagiot	Shehnaz	5/17/2014	3,000
612.	Jagiot	Musarrat Shaheen	5/17/2014	3,000
613.	Jagiot	Farina Kousar	5/17/2014	3,000
614.	Jagiot	Nahid Abbas	5/17/2014	3,000
615.	Jagiot	Malka Bibi	5/17/2014	3,000
616.	Jagiot	Saeeda Parveen	5/17/2014	3,000
617.	Jagiot	Zamarud Hussain	5/17/2014	3,000
618.	Jagiot	2746351	31/7/2013	3,000
619.	Jagiot	2746352	31/7/2013	3,000
620.	Jagiot	2746353	31/7/2013	3,000
621.	Jagiot	2746354	31/7/2013	3,000
622.	Jagiot	2746356	31/7/2013	3,000
623.	Jagiot	2746357	31/7/2013	3,000
624.	Jagiot	2746358	31/7/2013	3,000
625.	Jagiot	2746359	31/7/2013	3,000
626.	Jagiot	2746355	1/8/2013	3,000
627.	Jagiot	2746363	1/8/2013	3,000
628.	Jagiot	2746349	1/8/2013	3,000
629.	Jagiot	2746350	1/8/2013	3,000
630.	Jagiot	2746360	1/8/2013	3,000
631.	Jagiot	2746361	1/8/2013	3,000
632.	Jagiot	2746362	1/8/2013	3,000
633.	Jagiot	2746364	1/8/2013	3,000
634.	Jagiot	2746365	1/8/2013	3,000
635.	Jagiot	2746366	1/8/2013	3,000
636.	Jagiot	2746367	1/8/2013	3,000
637.	Jagiot	2746368	1/8/2013	3,000
638.	Jagiot	2746369	1/8/2013	3,000
639.	Jagiot	2746372	1/8/2013	3,000
640.	Jagiot	2746371	2/8/2013	3,000
641.	Jagiot	2746373	5/8/2013	3,000
642.	Jagiot	2746374	5/8/2013	3,000

643.	Jagiot	2746375	5/8/2013	3,000
644.	Jagiot	2746376	5/8/2013	3,000
645.	Jagiot	2746377	5/8/2013	3,000
646.	Jagiot	2746378	5/8/2013	3,000
647.	Jagiot	2746370	7/8/2013	3,000
648.	Jagiot	2746379	7/8/2013	3,000
649.	Jagiot	2746380	7/8/2013	3,000
650.	Jagiot	2746381	7/8/2013	3,000
651.	Jagiot	2746382	16/5/2014	10,000
652.	Jagiot	2746383	16/7/2014	3,000
653.	Jagiot	2746385	16/7/2014	3,000
654.	Jagiot	2746386	16/7/2014	3,000
655.	Jagiot	2746388	16/7/2014	3,000
656.	Jagiot	2746390	16/7/2014	3,000
657.	Jagiot	2746391	16/7/2014	3,000
658.	Jagiot	2746392	16/7/2014	3,000
659.	Jagiot	2746393	16/7/2014	3,000
660.	Jagiot	2746394	16/7/2014	3,000
661.	Jagiot	2746395	16/7/2014	3,000
662.	Jagiot	2746396	16/7/2014	3,000
663.	Jagiot	2746397	16/7/2014	3,000
664.	Jagiot	2746398	16/7/2014	3,000
665.	Jagiot	2746400	16/7/2014	3,000
666.	Jagiot	3246551	16/7/2014	3,000
667.	Jagiot	3246552	16/7/2014	3,000
668.	Jagiot	3246553	16/7/2014	3,000
669.	Jagiot	3246554	16/7/2014	3,000
670.	Jagiot	3246555	16/7/2014	3,000
671.	Jagiot	3246556	16/7/2014	3,000
672.	Jagiot	3246557	16/7/2014	3,000
673.	Jagiot	3246559	16/7/2014	3,000
674.	Jagiot	3246560	16/7/2014	3,000
675.	Jagiot	2746384	17/7/2014	3,000
676.	Jagiot	2746387	17/7/2014	3,000
677.	Jagiot	2746389	17/7/2014	3,000
678.	Jagiot	2746399	17/7/2014	3,000

679.	Jagiot	3246558	17/7/2014	3,000
680.	Jagiot	3246561	17/7/2014	3,000
681.	Jagiot	3246562	17/7/2014	3,000
682.	Jagiot	3246563	17/7/2014	3,000
683.	Jagiot	3246564	17/7/2014	3,000
684.	Jagiot	3246566	17/7/2014	3,000
685.	Jagiot	3246567	17/7/2014	3,000
686.	Jagiot	3246568	17/7/2014	3,000
687.	Jagiot	3246569	17/7/2014	3,000
688.	Jagiot	3246570	17/7/2014	3,000
689.	Jagiot	3246571	17/7/2014	3,000
690.	Jagiot	3246573	17/7/2014	3,000
691.	Jagiot	3246574	17/7/2014	3,000
692.	Jagiot	3246575	17/7/2014	3,000
693.	Jagiot	3246576	17/7/2014	3,000
694.	Jagiot	3246577	17/7/2014	3,000
695.	Jagiot	3246578	17/7/2014	3,000
696.	Jagiot	3246580	17/7/2014	3,000
697.	Jagiot	3246581	17/7/2014	3,000
698.	Jagiot	3246582	17/7/2014	3,000
699.	Jagiot	3246583	17/7/2014	3,000
700.	Jagiot	3246584	17/7/2014	3,000
701.	Jagiot	3246585	17/7/2014	3,000
702.	Jagiot	3246586	17/7/2014	3,000
703.	Jagiot	3246587	17/7/2014	3,000
704.	Jagiot	3246588	17/7/2014	3,000
705.	Jagiot	3246589	17/7/2014	3,000
706.	Jagiot	3246590	17/7/2014	3,000
707.	Jagiot	3246591	17/7/2014	3,000
708.	Jagiot	3246592	17/7/2014	3,000
709.	Jagiot	3246565	18/7/2014	3,000
710.	Jagiot	3246579	21/7/2014	3,000
711.	Jagiot	3246593	22/7/2014	3,000
712.	Jagiot	3246572	23/7/2014	3,000
713.	Jagiot	3246594	23/7/2014	3,000
714.	Jagiot	3246595	23/7/2014	3,000

715.	Jagiot	3246596	23/7/2014	3,000
716.	Jagiot	3246597	23/7/2014	3,000
717.	Jagiot	3246598	23/7/2014	3,000
718.	Jagiot	6462202	23/7/2014	3,000
719.	Jagiot	6462203	23/7/2014	3,000
720.	Jagiot	6462204	23/7/2014	3,000
721.	Jagiot	6462206	23/7/2014	3,000
722.	Jagiot	6462209	23/7/2014	3,000
723.	Jagiot	6462210	23/7/2014	3,000
724.	Jagiot	6462211	23/7/2014	3,000
725.	Jagiot	6462213	23/7/2014	3,000
726.	Jagiot	3246599	24/7/2014	3,000
727.	Jagiot	3246600	24/7/2014	3,000
728.	Jagiot	6462201	24/7/2014	3,000
729.	Jagiot	6462207	24/7/2014	3,000
730.	Jagiot	6462208	24/7/2014	3,000
731.	Jagiot	6462212	24/7/2014	3,000
732.	Jagiot	6462214	24/7/2014	3,000
733.	Jagiot	6462216	24/7/2014	3,000
734.	Jagiot	6462217	24/7/2014	3,000
735.	Jagiot	6462218	24/7/2014	3,000
736.	Jagiot	6462219	24/7/2014	3,000
737.	Jagiot	6462221	24/7/2014	3,000
738.	Jagiot	6462222	24/7/2014	3,000
739.	Jagiot	6462223	24/7/2014	3,000
740.	Jagiot	6462224	24/7/2014	3,000
741.	Jagiot	6462225	24/7/2014	3,000
742.	Jagiot	6462226	24/7/2014	3,000
743.	Jagiot	6462227	24/7/2014	3,000
744.	Jagiot	6462228	24/7/2014	3,000
745.	Jagiot	6462229	24/7/2014	3,000
746.	Jagiot	6462230	24/7/2014	3,000
747.	Jagiot	6462231	24/7/2014	3,000
748.	Jagiot	6462232	24/7/2014	3,000
749.	Jagiot	6462233	24/7/2014	3,000
750.	Jagiot	6462234	24/7/2014	3,000

751.	Jagiot	6462235	24/7/2014	3,000
752.	Jagiot	6462236	24/7/2014	3,000
753.	Jagiot	6462237	24/7/2014	3,000
754.	Jagiot	6462238	24/7/2014	3,000
755.	Jagiot	6462239	24/7/2014	3,000
756.	Jagiot	6462240	24/7/2014	3,000
757.	Jagiot	6462242	24/7/2014	3,000
758.	Jagiot	6462243	24/7/2014	3,000
759.	Jagiot	6462244	24/7/2014	3,000
760.	Jagiot	6462245	24/7/2014	3,000
761.	Jagiot	6462246	24/7/2014	3,000
762.	Jagiot	6462247	24/7/2014	3,000
763.	Jagiot	6462248	24/7/2014	3,000
764.	Jagiot	6462249	24/7/2014	3,000
765.	Jagiot	6462250	24/7/2014	3,000
766.	Jagiot	6462205	25/7/2014	3,000
767.	Jagiot	6462215	25/7/2014	3,000
768.	Jagiot	6462220	25/7/2014	3,000
769.	Jagiot	6462241	25/7/2014	3,000
770.	Tumair	9342893	8/5/2014	3,000
771.	Tumair	9342387	26/5/2014	3,000
772.	Tumair	9342389	29/7/2014	3,000
773.	Tumair	9342363	23/12/2013	3,000
774.	Tumair	9342377	23/12/2013	3,000
775.	Tumair	9342378	6/1/2014	3,000
776.	Tumair	9342376	3/2/2014	3,000
777.	Chatter Tarlot	10015	5-08-2013	3,000
778.	I-8/3-4	9552245	23-04-2014	3,000
779.	I-8/3-4	9552246	-do-	3,000
780.	I-8/3-4	9552247	-do-	3,000
781.	I-8/3-4	9552248	-do-	3,000
782.	I-8/3-4	9552250	-do-	3,000
783.	I-8/3-4	1507042231	-do-	3,000
784.	I-8/3-4	1507042232	-do-	3,000
		Total		2,836,000

Non-refund of unspent balances

S.No	Name of LZC	Code of LZC	Amount (Rs)
1	Kurri	10035	28,922
2	Farash	-	21,002
3	Chello Tala Sydan	10150	10,378
4	Said Pur	10048	17,646
5	Pona Fageeran	10065	6,134
6	Ali pur No. 3	-	16,070
7	Ali pur No. 1	10080	1,310
8	Tarlai Kalan	10056	15,668
9	G-7/3-4	10069	11,260
10	F-10, F-11 Markaz	10155	15,999
11	G-6-1/3, 1-4	10008	52,961
12	Pind Paracha	10034	124,289
13	Chohan Sorian	10091	9,692
14	Johad	10062	5,155
15	Dhok Paracha	10095	9,119
16	G-7/3-4	-	63,316
17	Lakhwaal	10156	103,442
18	Maira Jafar	10068	19,635
19	Maira Baari	10079	26,136
20	jhangi Sydan	10187	69,227
21	Pind Paryan	-	14,183
22	Ghora Mast	10099	3,225
23	Noor Pur Shahan	10040	4,347
24	Dalyala	-	165,813
25	Jagyot	-	2,620
26	Rehara	10046	140,200
27	F-7/2-3	10096	2,192
28	Tumair	10097	120,501
29	Nogazi	10123	442,424
30	G-7/4	10025	4,727

31	Darwala	10093	48,786
32	G-7/3-1	10070	2,571
33	Bhimbar	10003	3,278
34	Bobri	10087	5,002
35	Malpur	10038	6,020
36	Kot Hathyal	-	47,466
37	Shahdara	-	41,358
38	Mohri Chirah	-	22,949
39	G-6/3-4	10021	34,320
40	Chatter Tarlot	10015	18,077
41	I-8/3-4	10166	3,052
	Total		1,760,472

Annex-20
Para 3.4.9

Payment without determining istehqaq

S.No	Name of LZC	Name of mustahiq	Date / Cheque No.	Amount (Rs)
1	Chirah Khas	Sakeena Bibi	16-07-2013	3,000
2	Chirah Khas	Nusrat Parveen	16-07-2013	3,000
3	Chirah Khas	Robina Shaheen	16-07-2013	3,000
4	Chirah Khas	Irshad Bibi	16-07-2013	3,000
5	Chirah Khas	Nazia Bibi	16-07-2013	3,000
6	Chirah Khas	Aminah Shaheen	16-07-2013	3,000
7	Chirah Khas	Musarrat Jaan	16-07-2013	3,000
8	Chirah Khas	Zeenat Bibi	16-07-2013	3,000
9	Chirah Khas	Khoaiza Bibi	16-07-2013	3,000
10	Chirah Khas	Sakeena Bibi	16-07-2013	3,000
11	Chirah Khas	Sajida Parveen	16-07-2013	3,000
12	Chirah Khas	Zahida Shaheen	16-07-2013	3,000
13	Chirah Khas	Shabnam Bagum	16-07-2013	3,000
14	Chirah Khas	Zakir Hussain	16-07-2013	3,000
15	Chirah Khas	Sajida Parveen	16-07-2013	3,000
16	Chirah Khas	Naseem Akhtar	16-07-2013	3,000
17	Chirah Khas	Fatima Parveen	16-07-2013	3,000
18	Chirah Khas	Maskeen Bibi	16-07-2013	3,000
19	Chirah Khas	Zamreeda Bibi	16-07-2013	3,000
20	Chirah Khas	Sakeena Bibi	02-01-2014	3,000
21	Chirah Khas	Nusrat Parveen	02-01-2014	3,000
22	Chirah Khas	Robina Shaheen	02-01-2014	3,000
23	Chirah Khas	Irshad Bibi	02-01-2014	3,000
24	Chirah Khas	Nazia Bibi	02-01-2014	3,000
25	Chirah Khas	Aminah Shaheen	02-01-2014	3,000
26	Chirah Khas	Musarrat Jaan	02-01-2014	3,000
27	Chirah Khas	Zeenat Bibi	02-01-2014	3,000
28	Chirah Khas	Khoaiza Bibi	02-01-2014	3,000
29	Chirah Khas	Sakeena Bibi	02-01-2014	3,000
30	Chirah Khas	Sajida Parveen	02-01-2014	3,000
31	Chirah Khas	Zahida Shaheen	02-01-2014	3,000
32	Chirah Khas	Shabnam Bagum	02-01-2014	3,000

33	Chirah Khas	Zakir Hussain	02-01-2014	3,000
34	Chirah Khas	Sajida Parveen	02-01-2014	3,000
35	Chirah Khas	Naseem Akhtar	02-01-2014	3,000
36	Chirah Khas	Fatima Parveen	02-01-2014	3,000
37	Chirah Khas	Maskeen Bibi	02-01-2014	3,000
38	Chirah Khas	Zamreeda Bibi	02-01-2014	3,000
39	Chirah Khas	Sakeena Bibi	05-05-2014	3,000
40	Chirah Khas	Nusrat Parveen	05-05-2014	3,000
41	Chirah Khas	Robina Shaheen	05-05-2014	3,000
42	Chirah Khas	Irshad Bibi	05-05-2014	3,000
43	Chirah Khas	Nazia Bibi	05-05-2014	3,000
44	Chirah Khas	Aminah Shaheen	05-05-2014	3,000
45	Chirah Khas	Musarrat Jaan	05-05-2014	3,000
46	Chirah Khas	Zeenat Bibi	05-05-2014	3,000
47	Chirah Khas	Khoaiza Bibi	05-05-2014	3,000
48	Chirah Khas	Sakeena Bibi	05-05-2014	3,000
49	Chirah Khas	Sajida Parveen	05-05-2014	3,000
50	Chirah Khas	Zahida Shaheen	05-05-2014	3,000
51	Chirah Khas	Shabnam Bagum	05-05-2014	3,000
52	Chirah Khas	Zakir Hussain	05-05-2014	3,000
53	Chirah Khas	Sajida Parveen	05-05-2014	3,000
54	Chirah Khas	Naseem Akhtar	05-05-2014	3,000
55	Chirah Khas	Fatima Parveen	05-05-2014	3,000
56	Chirah Khas	Maskeen Bibi	05-05-2014	3,000
57	Chirah Khas	Zamreeda Bibi	05-05-2014	3,000
58	Mohra Chirah	Nasira Bibi	22-12-2013	3,000
59	Mohra Chirah	Nargis	22-12-2013	3,000
60	Mohra Chirah	Mazhar Hussain	22-12-2013	3,000
61	Mohra Chirah	Ajab Bibi	22-12-2013	3,000
62	Mohra Chirah	Naseem Akhtar	22-12-2013	3,000
63	Mohra Chirah	Rukhsana Kosar	22-12-2013	3,000
64	Mohra Chirah	Sohail Mahmood	22-12-2013	3,000
65	Mohra Chirah	Nighat Parveen	22-12-2013	3,000
66	Mohra Chirah	Zaraat	22-12-2013	3,000
67	Mohra Chirah	Ghazanfar Bibi	22-12-2013	3,000
68	Mohra Chirah	Khadeeja Bibi	22-12-2013	3,000

69	Mohra Chirah	Ghazanfar	22-12-2013	3,000
70	Mohra Chirah	Anees Bibi	22-12-2013	3,000
71	Mohra Chirah	Shahnaz Bibi	22-12-2013	3,000
72	Mohra Chirah	Ghulam Farid	22-12-2013	3,000
73	Mohra Chirah	Nasira Bibi	07-05-2014	3,000
74	Mohra Chirah	Nargis	07-05-2014	3,000
75	Mohra Chirah	Mazhar Hussain	07-05-2014	3,000
76	Mohra Chirah	Ajab Bibi	07-05-2014	3,000
77	Mohra Chirah	Naseem Akhtar	07-05-2014	3,000
78	Mohra Chirah	Rukhsana Kosar	07-05-2014	3,000
79	Mohra Chirah	Sohail Mahmood	07-05-2014	3,000
80	Mohra Chirah	Nighat Parveen	07-05-2014	3,000
81	Mohra Chirah	Zaraat	07-05-2014	3,000
82	Mohra Chirah	Ghazanfar Bibi	07-05-2014	3,000
83	Mohra Chirah	Khadeeja Bibi	07-05-2014	3,000
84	Mohra Chirah	Ghazanfar	07-05-2014	3,000
85	Mohra Chirah	Anees Bibi	07-05-2014	3,000
86	Mohra Chirah	Shahnaz Bibi	07-05-2014	3,000
87	Mohra Chirah	Ghulam Farid	07-05-2014	3,000
88	Jagiot	Ghulam Fatima	1/2/2014	3,000
89	Jagiot	Sangrof	1/2/2014	3,000
90	Jagiot	Shakila	1/2/2014	3,000
91	Jagiot	Zahida parveen	1/2/2014	3,000
92	Jagiot	Razia	1/2/2014	3,000
93	Jagiot	Pervaiz akhtar	1/2/2014	3,000
94	Jagiot	Ishrat parveen	1/2/2014	3,000
95	Jagiot	Shehnaz	1/2/2014	3,000
96	Jagiot	Musarrat shaheen	1/2/2014	3,000
97	Jagiot	Farina kousar	1/2/2014	3,000
98	Jagiot	Nahid abbas	1/2/2014	3,000
99	Jagiot	Malka bibi	1/2/2014	3,000
100	Jagiot	Saeeda Parveen	1/2/2014	3,000
101	Jagiot	Zamarud hussain	1/2/2014	3,000
102	Jagiot	Riayasat begum	1/2/2014	3,000
103	Jagiot	Khalida begum	1/2/2014	3,000
104	Jagiot	Resham Jan	1/2/2014	3,000

105	Jagiot	Sabra Bibi	1/2/2014	3,000
106	Jagiot	Babu Hussain	1/2/2014	3,000
107	Jagiot	Muhammad Zareef	1/2/2014	3,000
108	Jagiot	Muhammad Ashraf	1/2/2014	3,000
109	Jagiot	Mukhtiar jan	1/2/2014	3,000
110	Jagiot	Sofia	1/2/2014	3,000
111	Jagiot	Zahoor	1/2/2014	3,000
112	Jagiot	Ijaz	1/2/2014	3,000
113	Jagiot	Ruqia bibi	1/2/2014	3,000
114	Jagiot	Muhammad Irshad	5/14/2014	3,000
115	Jagiot	Farina Kousar	5/15/2014	3,000
116	Jagiot	Musarrat Shaheen	5/16/2014	3,000
117	Jagiot	Shakila	5/17/2014	3,000
118	Jagiot	Razia	1/2/2014	3,000
119	Jagiot	Waheed Murad	1/2/2014	3,000
120	Jagiot	Safina	1/2/2014	3,000
121	Jagiot	Raaj Bibi	1/2/2014	3,000
122	Jagiot	Muhammad Zarif	1/2/2014	3,000
123	Jagiot	Naheed Akhtar	1/2/2014	3,000
124	Jagiot	Muhammad Irfan	1/2/2014	3,000
125	Jagiot	Ghulam Fatima	1/2/2014	3,000
126	Jagiot	Sangrof	1/2/2014	3,000
127	Jagiot	Shakila	1/2/2014	3,000
128	Jagiot	Zahida Parveen	1/2/2014	3,000
129	Jagiot	Razia	1/2/2014	3,000
130	Jagiot	Pervaiz Akhtar	1/2/2014	3,000
131	Jagiot	Ishrat Parveen	1/2/2014	3,000
132	Jagiot	Shehnaz	1/2/2014	3,000
133	Jagiot	Musarrat Shaheen	1/2/2014	3,000
134	Jagiot	Farina Kousar	1/2/2014	3,000
135	Jagiot	Nahid Abbas	1/2/2014	3,000
136	Jagiot	Malika Bibi	1/2/2014	3,000
137	Jagiot	Saeeda Parveen	1/2/2014	3,000
138	Jagiot	Zamarud hussain	1/2/2014	3,000
139	Chak Shahzad	Jamila	14-4-13	10,000
140	Chak Shahzad	Rehmet bibi	-do-	10,000

141	Chak Shahzad	Kousar Parveen	21-7-13	3,000
142	Chak Shahzad	Shaheen Kousar	-do-	3,000
143	Chak Shahzad	Musarat Begum	-do-	3,000
144	Chak Shahzad	Faram Jan	-do-	3,000
145	Chak Shahzad	Sakina bibi	-do-	3,000
146	Chak Shahzad	Zareena bibi	-do-	3,000
147	Chak Shahzad	M. Yamin	-do-	3,000
148	Chak Shahzad	Saima Noreen	-do-	3,000
149	Chak Shahzad	Khalida bibi	-do-	3,000
150	Chak Shahzad	Tahira bibi	-do-	3,000
151	Chak Shahzad	Faiz Akhter	-do-	3,000
152	Chak Shahzad	Irshad begum	-do-	3,000
153	Chak Shahzad	Yasmin Gulsitan	-do-	3,000
154	Chak Shahzad	Sadia bibi	-do-	3,000
155	Chak Shahzad	Samina bibi	-do-	3,000
156	Chak Shahzad	Nazuk bibi	-do-	3,000
157	Chak Shahzad	Maroof bibi	-do-	3,000
158	Chak Shahzad	Rafiza bibi	-do-	3,000
159	Chak Shahzad	Naseeb Jan	-do-	3,000
160	Chak Shahzad	Khatoon bibi	-do-	3,000
161	Chak Shahzad	Anwar Sultana	-do-	3,000
162	Chak Shahzad	Liaqat Jan	-do-	3,000
163	Chak Shahzad	Naseem Akhter	-do-	3,000
164	Chak Shahzad	Rehmat Jan	-do-	3,000
165	Chak Shahzad	Ghulam Murtaza	-do-	3,000
166	Chak Shahzad	Shehnaz Akhter	-do-	3,000
167	Chak Shahzad	Rifat bibi	-do-	3,000
168	Chak Shahzad	Nazir	-do-	3,000
169	Chak Shahzad	Mehfooz	-do-	3,000
170	Chak Shahzad	Nazuk bibi	7/2/2014	3,000
171	Chak Shahzad	Kousar Parveen	-do-	3,000
172	Chak Shahzad	Shaheen Kousar	-do-	3,000
173	Chak Shahzad	Musarat begum	-do-	3,000
174	Chak Shahzad	Faram jan	-do-	3,000

175	Chak Shahzad	Maroof bibi	-do-	3,000
176	Chak Shahzad	Rafia bibi	-do-	3,000
177	Chak Shahzad	Sakina bibi	-do-	3,000
178	Chak Shahzad	Zareni bibi	-do-	3,000
179	Chak Shahzad	M. Yamin	-do-	3,000
180	Chak Shahzad	Naseeb Jan	-do-	3,000
181	Chak Shahzad	Siana Noreen	-do-	3,000
182	Chak Shahzad	Khatoon bibi	-do-	3,000
183	Chak Shahzad	Khalida bibi	-do-	3,000
184	Chak Shahzad	Anwar Sultana	-do-	3,000
185	Chak Shahzad	Tahira Bibi	-do-	3,000
186	Chak Shahzad	Liaqat Jan	-do-	3,000
187	Chak Shahzad	Naseem Akhter	-do-	3,000
188	Chak Shahzad	Faiz Akhter	-do-	3,000
189	Chak Shahzad	Rehmat Jan	-do-	3,000
190	Chak Shahzad	Ghulam Murtaza	-do-	3,000
191	Chak Shahzad	Shahnaz Akhter	-do-	3,000
192	Chak Shahzad	Ulfat bibi	-do-	3,000
193	Chak Shahzad	Irshad	-do-	3,000
194	Chak Shahzad	Hamdam	-do-	3,000
195	Chak Shahzad	Yasmin	1/6/2014	3,000
196	Chak Shahzad	Nasrin	1/6/2014	3,000
197	Chak Shahzad	Nazir	1/6/2014	3,000
198	Chak Shahzad	Sufaida	1/6/2014	3,000
199	Chak Shahzad	Samina	1/6/2014	3,000
200	Chak Shahzad	Mehfooz	1/6/2014	3,000
201	Chak Shahzad	Nasreen	1/6/2014	3,000
202	Chak Shahzad	Nazuk	1/6/2014	3,000
203	Chak Shahzad	Kouasr bibi	1/6/2014	3,000
204	Chak Shahzad	Shaheen Kouasr	1/6/2014	3,000
205	Chak Shahzad	Musarat Begum	1/6/2014	3,000
206	Chak Shahzad	Faram Jan	1/6/2014	3,000
207	Chak Shahzad	Maroof Jan	1/6/2014	3,000
208	Chak Shahzad	Rafia bibi	1/6/2014	3,000

209	Chak Shahzad	Sakina Bibi	1/6/2014	3,000
210	Chak Shahzad	Naseeb Jan	1/6/2014	3,000
211	Chak Shahzad	Siana Noreen	1/6/2014	3,000
212	Chak Shahzad	Khalida bibi	1/6/2014	3,000
213	Chak Shahzad	Khatoon bibi	1/6/2014	3,000
214	Chak Shahzad	Tahira bibi	1/6/2014	3,000
215	Chak Shahzad	Naseem Akhter	1/6/2014	3,000
216	Chak Shahzad	Liaqat Jan	1/6/2014	3,000
217	Chak Shahzad	Nasreen Akhter	1/6/2014	3,000
218	Chak Shahzad	Shehnaz Akhter	1/6/2014	3,000
219	Chak Shahzad	Ulfat bibi	1/6/2014	3,000
220	Chak Shahzad	Irshad Begum	1/6/2014	3,000
221	Chak Shahzad	Hamdam	1/6/2014	3,000
222	Chak Shahzad	Yasmeen Gulistan	1/6/2014	3,000
223	Chak Shahzad	Nasreen Akhter	1/6/2014	3,000
224	Chak Shahzad	Sadia bibi	1/6/2014	3,000
225	Chak Shahzad	Samina bibi		3,000
226	G-6/1-3/1-4	Munir Akhter	11/12/2013	3,000
227	G-6/1-3/1-4	Zohra bibi	-do-	3,000
228	G-6/1-3/1-4	Bashiran bibi	-do-	3,000
229	G-6/1-3/1-4	Amina bibi	-do-	3,000
230	G-6/1-3/1-4	Mehar Manzoran	-do-	3,000
231	G-6/1-3/1-4	Asghari Begum	-do-	3,000
232	G-6/1-3/1-4	Shahjahan bibi	-do-	3,000
233	G-6/1-3/1-4	Gul Pari	-do-	3,000
234	G-6/1-3/1-4	Nasreen bibi	-do-	3,000
235	G-6/1-3/1-4	Zulakhan bibi	-do-	3,000
236	G-6/1-3/1-4	Noor un Nisa	-do-	3,000
237	G-6/1-3/1-4	Zareen Taj	-do-	3,000
238	G-6/1-3/1-4	Zahida Begum	-do-	3,000
239	G-6/1-3/1-4	Basira bibi	-do-	3,000
240	G-6/1-3/1-4	Naik bibi	-do-	3,000
241	G-6/1-3/1-4	Razia Begum	-do-	3,000
242	G-6/1-3/1-4	Shah Khanam	-do-	3,000

243	G-6/1-3/1-4	Umar Jan	-do-	3,000
244	G-6/1-3/1-4	Munawar Jan	-do-	3,000
245	G-6/1-3/1-4	Sakina bibi	-do-	3,000
246	G-6/1-3/1-4	Fieza	-do-	3,000
247	G-6/1-3/1-4	Ruksana	-do-	3,000
248	G-6/1-3/1-4	Salama	-do-	3,000
249	G-6/1-3/1-4	Samina Bibi	-do-	3,000
250	G-6/1-3/1-4	Habib Ullah Jan	-do-	3,000
251	G-6/1-3/1-4	Rehmat Jan	-do-	3,000
252	G-6/1-3/1-4	Amer Khatoon	-do-	3,000
253	G-6/1-3/1-4	Rifat Bibi	-do-	3,000
254	G-6/1-3/1-4	Anis Fatima	-do-	3,000
255	G-6/1-3/1-4	Khaliq Ahmed	-do-	3,000
256	G-6/1-3/1-4	Ruqia Jan	-do-	3,000
257	G-6/1-3/1-4	Abida Sarwar	-do-	3,000
258	G-6/1-3/1-4	Gulam Zanib	-do-	3,000
259	G-6/1-3/1-4	Mohabat Jan	-do-	3,000
260	G-6/1-3/1-4	Zafar Mehmod	-do-	3,000
261	G-6/1-3/1-4	Ghulam Sarwar	-do-	3,000
262	G-6/1-3/1-4	Ghulam Sarwar	-do-	3,000
263	G-6/1-3/1-4	Kh. Qamar Ul Hasan	-do-	3,000
264	G-6/1-3/1-4	Lala Bibi	-do-	3,000
265	G-6/1-3/1-4	Noor Jahan	-do-	3,000
266	G-6/1-3/1-4	Sulman Shah	-do-	3,000
267	G-6/1-3/1-4	Jamila Bibi	-do-	3,000
268	G-6/1-3/1-4	Musarat Aziz	-do-	3,000
269	G-6/1-3/1-4	Masoom Akhter	-do-	3,000
270	G-6/1-3/1-4	Raheela Begum	28-03-14	3,000
271	G-6/1-3/1-4	Munir Akhter	-do-	3,000
272	G-6/1-3/1-4	Zohra bibi	-do-	3,000
273	G-6/1-3/1-4	Bashiran bibi	-do-	3,000
274	G-6/1-3/1-4	Amina bibi	-do-	3,000

275	G-6/1-3/1-4	Amir Khatoon	-do-	3,000
276	G-6/1-3/1-4	Akhtri Begum	-do-	3,000
277	G-6/1-3/1-4	Shahjahan	-do-	3,000
278	G-6/1-3/1-4	Gul Pari	-do-	3,000
279	G-6/1-3/1-4	Nasrin bibi	-do-	3,000
280	G-6/1-3/1-4	Zulakha bibi	-do-	3,000
281	G-6/1-3/1-4	Noor un Nisa	-do-	3,000
282	G-6/1-3/1-4	Azrin Taj	-do-	3,000
283	G-6/1-3/1-4	Zahida Begum	-do-	3,000
284	G-6/1-3/1-4	Bushra Bibi	-do-	3,000
285	G-6/1-3/1-4	Naik Bibi	-do-	3,000
286	G-6/1-3/1-4	Razia Bibi	-do-	3,000
287	G-6/1-3/1-4	Shah Khanam	-do-	3,000
288	G-6/1-3/1-4	Umer Jan	-do-	3,000
289	G-6/1-3/1-4	Munawar Jan	-do-	3,000
290	G-6/1-3/1-4	Sakina Bibi	-do-	3,000
291	G-6/1-3/1-4	Fiaza	-do-	3,000
292	G-6/1-3/1-4	Rukhsana Bibi	-do-	3,000
293	G-6/1-3/1-4	Salma Bibi	-do-	3,000
294	G-6/1-3/1-4	Samina Bibi	-do-	3,000
295	G-6/1-3/1-4	Habib Ullah	-do-	3,000
296	G-6/1-3/1-4	Rahmat Jan	-do-	3,000
297	G-6/1-3/1-4	Amir Khaton	-do-	3,000
298	G-6/1-3/1-4	Rifat Bibi	-do-	3,000
299	G-6/1-3/1-4	Anis Fatimz	-do-	3,000
300	G-6/1-3/1-4	Ruqia Jan	-do-	3,000
301	G-6/1-3/1-4	Abida Sarwar	-do-	3,000
302	G-6/1-3/1-4	Ghulam Zainab	-do-	3,000
303	G-6/1-3/1-4	Zafar Mehmood	-do-	3,000
304	G-6/1-3/1-4	Ghulam Sarwar	-do-	3,000
305	G-6/1-3/1-4	Ghulam Sarwar	-do-	3,000
306	G-6/1-3/1-4	Kh. Qamar	-do-	3,000
307	G-6/1-3/1-4	Laila Bibi	-do-	3,000
308	G-6/1-3/1-4	Noor Jahan	-do-	3,000

309	G-6/1-3/1-4	Sulman Shah	-do-	3,000
310	G-6/1-3/1-4	Jameela Bibi	-do-	3,000
311	G-6/1-3/1-4	Raheela Bibi	-do-	3,000
312	G-6/1-3/1-4	Masoom Akhter	-do-	3,000
313	G-6/1-3/1-4	Musarat Aziz	-do-	3,000
314	G-6/1-3/1-4	Abdul Jabadr	-do-	3,000
315	G-6/1-3/1-4	Musarat Azia	-do-	10,000
316	Johad	Ghazala Bibi	2055198	3,000
317	Johad	Akbar Jan	284205	3,000
318	Johad	Shazia	284201	3,000
319	Johad	Mehwish	284207	3,000
320	Johad	Sanobar Bibi	2055199	3,000
321	Johad	Hameeda Begum	284202	3,000
322	Johad	M. Rafique	284204	3,000
323	Johad	Asmat Begum	284208	3,000
324	Johad	Zakia Bibi	2055200	3,000
325	Johad	Khadija Bibi	284203	3,000
326	Johad	Ghazala Bibi	284213	3,000
327	Johad	Akbar Jan	284212	3,000
328	Johad	Shazia	284209	3,000
329	Johad	Mehwish	284218	3,000
330	Johad	Sanobar Bibi	284217	3,000
331	Johad	Hameeda Begum	284210	3,000
332	Johad	M. Rafique	284215	3,000
333	Johad	Asmat Begum	284219	3,000
334	Johad	Zakia Bibi	284214	3,000
335	Johad	Khadija Bibi	284216	3,000
336	Said Pur	Musarat Begum	19-05-2014	3,000
337	Said Pur	Farzana Bibi	-do-	3,000
338	Said Pur	Raja Abdul Majeed	-do-	3,000
339	Said Pur	Begum Jan	-do-	3,000
340	Said Pur	Nidra Khatoon	-do-	3,000
341	Said Pur	Khadeeja Bibi	-do-	3,000

342	Said Pur	Maqsood Bibi	-do-	3,000
343	Said Pur	Anwar Jan	-do-	3,000
344	Said Pur	Nazir Ahmed	-do-	3,000
345	Said Pur	Mir Jan	-do-	3,000
346	Said Pur	Naseem Akhter	-do-	3,000
347	Said Pur	Sarwar Jan	-do-	3,000
348	Said Pur	Akbar Jan	-do-	3,000
349	Said Pur	Zafar Sultana	-do-	3,000
350	Said Pur	Saleem Raza	-do-	3,000
351	Said Pur	Shamshad Begum	-do-	3,000
352	Said Pur	Shaheen un Nisa	-do-	3,000
353	Said Pur	Qaisra Perveen	-do-	3,000
354	Said Pur	Zaheen Begum	-do-	3,000
355	Said Pur	Fatima Jan	-do-	3,000
356	Said Pur	Aysha Bibi	-do-	3,000
357	Said Pur	Mehfooz Begum	-do-	3,000
358	Said Pur	Tasleem Akhter	-do-	3,000
359	Said Pur	Barjat Hab	-do-	3,000
360	Said Pur	M. Rafique	-do-	3,000
361	Said Pur	Pukraj	-do-	3,000
362	Said Pur	Rizwana	-do-	3,000
363	Said Pur	Khalil Jan	-do-	3,000
364	Said Pur	Khalida Bibi	-do-	3,000
365	Said Pur	Nusrat Akram	-do-	3,000
366	Said Pur	Manzoor Hussain	-do-	3,000
367	Said Pur	Mubark Jan	-do-	3,000
368	Said Pur	Naseem Begum	-do-	3,000
369	Said Pur	Hameeda Begum	-do-	3,000
370	Said Pur	Khursheed Bibi	-do-	3,000
371	Said Pur	Aksar Jan	-do-	3,000
372	Said Pur	Khursheed Bibi	-do-	3,000
373	Said Pur	Shahar Feroz	-do-	3,000
374	Said Pur	Robina Bibi	-do-	3,000
375	Said Pur	Safina Bibi	-do-	3,000

376	Said Pur	Nazakat Bibi	-do-	3,000
377	Said Pur	Aysha Bibi	-do-	3,000
378	Said Pur	Perveen Begum	-do-	3,000
379	Said Pur	Naseem Akhter	-do-	3,000
380	Said Pur	Fakhra Jan	-do-	3,000
381	Said Pur	Suria Bibi	-do-	3,000
382	Said Pur	Saleem Akhter	-do-	3,000
383	Said Pur	Zubadan Jan	-do-	3,000
384	Said Pur	Sara Batool	-do-	3,000
385	Said Pur	Zamir un Nisa	-do-	3,000
386	Said Pur	Shamim Akhter	-do-	3,000
387	Said Pur	Kalsoom Akhter	-do-	3,000
388	Said Pur	Hasan Jan	-do-	3,000
389	Said Pur	Elahi Jan	-do-	3,000
390	Said Pur	Bushra Rifaqat	-do-	3,000
391	Said Pur	Razia Begum	-do-	3,000
392	Said Pur	Shakila Bibi	-do-	3,000
393	Said Pur	Robina Bibi	-do-	3,000
394	Said Pur	Balqees Bibi	-do-	3,000
395	Said Pur	Rafia Begum	-do-	3,000
396	Said Pur	Makhmal Jan	-do-	3,000
397	Said Pur	Rasham Jan	-do-	3,000
398	Said Pur	Kosar Perveen	-do-	3,000
399	Said Pur	Shazia Bibi	-do-	3,000
400	Said Pur	M. Riaz	-do-	3,000
401	Said Pur	Naseem Akhter	-do-	3,000
402	Said Pur	M. Sulaman	-do-	3,000
403	Said Pur	Qaisra Bibi	-do-	3,000
404	Said Pur	Shagofta Kousar	-do-	3,000
405	Said Pur	Zamurd Begum	-do-	3,000
406	Said Pur	M. Pervaz Khan	-do-	3,000
407	Said Pur	Patooli	8/7/2013	3,000
408	Said Pur	Musarat Begum	-do-	3,000
409	Said Pur	Farzana	-do-	3,000

410	Said Pur	Raja Abdul Majeed	-do-	3,000
411	Said Pur	M. Rasheed	-do-	3,000
412	Said Pur	Begum Jan	-do-	3,000
413	Said Pur	Badra Jan	-do-	3,000
414	Said Pur	Khadeeja Bibi	-do-	3,000
415	Said Pur	Maqsood Bibi	-do-	3,000
416	Said Pur	Anwar Jan	-do-	3,000
417	Said Pur	Nazir Ahmed	-do-	3,000
418	Said Pur	Mir Jan	-do-	3,000
419	Said Pur	Naseem Akhter	-do-	3,000
420	Said Pur	Sarwar Jan	-do-	3,000
421	Said Pur	Akbar Jan	-do-	3,000
422	Said Pur	Zafar Sultana	-do-	3,000
423	Said Pur	Saleem Raza	-do-	3,000
424	Said Pur	Shamshad Begum	-do-	3,000
425	Said Pur	Shaheen un Nisa	-do-	3,000
426	Said Pur	Qaisra Perveen	-do-	3,000
427	Said Pur	Zaheen Begum	-do-	3,000
428	Said Pur	Fatima Jan	-do-	3,000
429	Said Pur	Aysha Bibi	-do-	3,000
430	Said Pur	Mehfooz Begum	-do-	3,000
431	Said Pur	Tasleem Akhter	-do-	3,000
432	Said Pur	Barkat Jan	-do-	3,000
433	Said Pur	M. Rafique	-do-	3,000
434	Said Pur	Pukraj	-do-	3,000
435	Said Pur	Rizwana	-do-	3,000
436	Said Pur	Khalil Jan	-do-	3,000
437	Said Pur	Khalida Bibi	-do-	3,000
438	Said Pur	Nusrat Akram	-do-	3,000
439	Said Pur	Manzoor Hussain	-do-	3,000
440	Said Pur	Mubark Jan	-do-	3,000
441	Said Pur	Naseem Begum	-do-	3,000
442	Said Pur	Hameeda Begum	-do-	3,000
443	Said Pur	Khursheed Bibi	-do-	3,000

444	Said Pur	Aksar Jan	-do-	3,000
445	Said Pur	Shahjahan Begum	-do-	3,000
446	Said Pur	Khursheed	-do-	3,000
447	Said Pur	Shahar Feroz	-do-	3,000
448	Said Pur	Robina Bibi	-do-	3,000
449	Said Pur	Safina Bibi	-do-	3,000
450	Said Pur	Nazakat Bibi	-do-	3,000
451	Said Pur	Aysha Bibi	-do-	3,000
452	Said Pur	Perveen Begum	-do-	3,000
453	Said Pur	Munir Akhter	-do-	3,000
454	Said Pur	M. Safdar	-do-	3,000
455	Said Pur	Fakhra Jan	-do-	3,000
456	Said Pur	Suria Bibi	-do-	3,000
457	Said Pur	Saleem Akhter	-do-	3,000
458	Said Pur	Zubadan Jan	-do-	3,000
459	Said Pur	Sara Batool	-do-	3,000
460	Said Pur	Zamir un Nisa	-do-	3,000
461	Said Pur	Shamim Akhter	-do-	3,000
462	Said Pur	Kalsoom Akhter	-do-	3,000
463	Said Pur	Hasan Jan	-do-	3,000
464	Said Pur	Elahi Jan	-do-	3,000
465	Said Pur	Bushra Razaqat	-do-	3,000
466	Said Pur	Razia Begum	-do-	3,000
467	Said Pur	Shakila Bibi	-do-	3,000
468	Said Pur	Azra Murtaza	-do-	3,000
469	Said Pur	Munawar Jan	-do-	3,000
470	Said Pur	Robina Bibi	-do-	3,000
471	Said Pur	Balqees Bibi	-do-	3,000
472	Said Pur	Rafia Begum	-do-	3,000
473	Said Pur	Makhmal Jan	-do-	3,000
474	Said Pur	Rasham Jan	-do-	3,000
475	Said Pur	Kousar Perveen	-do-	3,000
476	Said Pur	Shahzia Bibi	-do-	3,000
477	Said Pur	M. Riaz	-do-	3,000

478	Said Pur	Patoli	17-12-2013	3,000
479	Said Pur	Musarat Begum	-do-	3,000
480	Said Pur	Raja Abdul Majeed	-do-	3,000
481	Said Pur	Begum Jan	-do-	3,000
482	Said Pur	Zarda Khatoon	-do-	3,000
483	Said Pur	Khadeeja Bibi	-do-	3,000
484	Said Pur	Maqsood Bibi	-do-	3,000
485	Said Pur	Anwar Jan	-do-	3,000
486	Said Pur	Nazir Ahmed	-do-	3,000
487	Said Pur	Mir Jan	-do-	3,000
488	Said Pur	Naseem Akhter	-do-	3,000
489	Said Pur	Sarwar Jan	-do-	3,000
490	Said Pur	Akbar Jan	-do-	3,000
491	Said Pur	Zafar Sultana	-do-	3,000
492	Said Pur	Saleem Raza	-do-	3,000
493	Said Pur	Shamshad Begum	-do-	3,000
494	Said Pur	Shaheen un Nisa	-do-	3,000
495	Said Pur	Qaisra Perveen	-do-	3,000
496	Said Pur	Zaheen Begum	-do-	3,000
497	Said Pur	Fatima Jan	-do-	3,000
498	Said Pur	Aysha Bibi	-do-	3,000
499	Said Pur	Mehfooz Begum	-do-	3,000
500	Said Pur	Tasleem Akhter	-do-	3,000
501	Said Pur	Barkat Jan	-do-	3,000
502	Said Pur	M. Rafique	-do-	3,000
503	Said Pur	Pukraj	-do-	3,000
504	Said Pur	Rizwana	-do-	3,000
505	Said Pur	Khalil Jan	-do-	3,000
506	Said Pur	Khalida Bibi	-do-	3,000
507	Said Pur	Nusrat Akram	-do-	3,000
508	Said Pur	Manzoor Hussain	-do-	3,000
509	Said Pur	Mubark Jan	-do-	3,000
510	Said Pur	Naseem Begum	-do-	3,000
511	Said Pur	Hameeda Begum	-do-	3,000

512	Said Pur	Khursheed Bibi	-do-	3,000
513	Said Pur	Aksar Jan	-do-	3,000
514	Said Pur	Khursheed Bibi	-do-	3,000
515	Said Pur	Shahar Feroz	-do-	3,000
516	Said Pur	Safina Bibi	-do-	3,000
517	Said Pur	Nazakat Bi	-do-	3,000
518	Said Pur	Aysha Bibi	-do-	3,000
519	Said Pur	Perveen Begum	-do-	3,000
520	Said Pur	Munir Akhter	-do-	3,000
521	Said Pur	Fakhra Jan	-do-	3,000
522	Said Pur	Suria Bibi	-do-	3,000
523	Said Pur	Saleem Akhter	-do-	3,000
524	Said Pur	Sara Batool	-do-	3,000
525	Said Pur	Zamir un Nisa	-do-	3,000
526	Said Pur	Shamim Akhter	-do-	3,000
527	Said Pur	Kalsoom Bibi	-do-	3,000
528	Said Pur	Husan Jan	-do-	3,000
529	Said Pur	Elahi Jan	-do-	3,000
530	Said Pur	Bushra Rifaqat	-do-	3,000
531	Said Pur	Razia Begum	-do-	3,000
532	Said Pur	Shakila Bibi	-do-	3,000
533	Said Pur	Azra Murtaza	-do-	3,000
534	Said Pur	Robina Bibi	-do-	3,000
535	Said Pur	Balqis Bibi	-do-	3,000
536	Said Pur	Rafia Begum	-do-	3,000
537	Said Pur	Makhmal Jan	-do-	3,000
538	Said Pur	Rasham Jan	-do-	3,000
539	Said Pur	Robina Bibi	-do-	3,000
540	Said Pur	Kousar Perveen	-do-	3,000
541	Said Pur	Shazia	-do-	3,000
542	Said Pur	Naseem Akhter	-do-	3,000
543	Said Pur	M. Sulman	-do-	3,000
544	Said Pur	Qaisra Bibi	-do-	3,000
545	Said Pur	Farzana Bibi	-do-	3,000

546	Said Pur	Zubada Jan	-do-	3,000
547	Said Pur	Shagofta Kousar	-do-	3,000
548	Chatter Tarlot	Shehnaz Bibi	20-05-2014	9,000
549	-do-	Taslim Bibi	-do-	9,000
550	-do-	Khurshid Bibi	-do-	9,000
551	-do-	Memoona	-do-	9,000
552	-do-	Shkeela Bibi	-do-	9,000
553	-do-	Nagina Bibi	-do-	9,000
554	-do-	Nazma	-do-	9,000
	Total			1,725,000

Payment without passing resolution

S. No.	Name of LZC	Name of Mustahiq	Date / Cheque No.	Amount (Rs)
1	Chirah Khas	Sakeena Bibi	16-07-2013	3,000
2	Chirah Khas	Nusrat Parveen	16-07-2013	3,000
3	Chirah Khas	Robina Shaheen	16-07-2013	3,000
4	Chirah Khas	Irshad Bibi	16-07-2013	3,000
5	Chirah Khas	Nazia Bibi	16-07-2013	3,000
6	Chirah Khas	Aminah Shaheen	16-07-2013	3,000
7	Chirah Khas	Musarrat Jaan	16-07-2013	3,000
8	Chirah Khas	Zeenat Bibi	16-07-2013	3,000
9	Chirah Khas	Khoaiza Bibi	16-07-2013	3,000
10	Chirah Khas	Sakeena Bibi	16-07-2013	3,000
11	Chirah Khas	Sajida Parveen	16-07-2013	3,000
12	Chirah Khas	Zahida Shaheen	16-07-2013	3,000
13	Chirah Khas	Shabnam Bagum	16-07-2013	3,000
14	Chirah Khas	Zakir Hussain	16-07-2013	3,000
15	Chirah Khas	Sajida Parveen	16-07-2013	3,000
16	Chirah Khas	Naseem Akhtar	16-07-2013	3,000
17	Chirah Khas	Fatima Parveen	16-07-2013	3,000
18	Chirah Khas	Maskeen Bibi	16-07-2013	3,000
19	Chirah Khas	Zamreeda Bibi	16-07-2013	3,000
20	Chirah Khas	Sakeena Bibi	02-01-2014	3,000
21	Chirah Khas	Nusrat Parveen	02-01-2014	3,000
22	Chirah Khas	Robina Shaheen	02-01-2014	3,000
23	Chirah Khas	Irshad Bibi	02-01-2014	3,000
24	Chirah Khas	Nazia Bibi	02-01-2014	3,000
25	Chirah Khas	Aminah Shaheen	02-01-2014	3,000
26	Chirah Khas	Musarrat Jaan	02-01-2014	3,000
27	Chirah Khas	Zeenat Bibi	02-01-2014	3,000
28	Chirah Khas	Khoaiza Bibi	02-01-2014	3,000
29	Chirah Khas	Sakeena Bibi	02-01-2014	3,000
30	Chirah Khas	Sajida Parveen	02-01-2014	3,000
31	Chirah Khas	Zahida Shaheen	02-01-2014	3,000

32	Chirah Khas	Shabnam Bagum	02-01-2014	3,000
33	Chirah Khas	Zakir Hussain	02-01-2014	3,000
34	Chirah Khas	Sajida Parveen	02-01-2014	3,000
35	Chirah Khas	Naseem Akhtar	02-01-2014	3,000
36	Chirah Khas	Fatima Parveen	02-01-2014	3,000
37	Chirah Khas	Maskeen Bibi	02-01-2014	3,000
38	Chirah Khas	Zamreeda Bibi	02-01-2014	3,000
39	Chirah Khas	Sakeena Bibi	05-05-2014	3,000
40	Chirah Khas	Nusrat Parveen	05-05-2014	3,000
41	Chirah Khas	Robina Shaheen	05-05-2014	3,000
42	Chirah Khas	Irshad Bibi	05-05-2014	3,000
43	Chirah Khas	Nazia Bibi	05-05-2014	3,000
44	Chirah Khas	Aminah Shaheen	05-05-2014	3,000
45	Chirah Khas	Musarrat Jaan	05-05-2014	3,000
46	Chirah Khas	Zeenat Bibi	05-05-2014	3,000
47	Chirah Khas	Khoaiza Bibi	05-05-2014	3,000
48	Chirah Khas	Sakeena Bibi	05-05-2014	3,000
49	Chirah Khas	Sajida Parveen	05-05-2014	3,000
50	Chirah Khas	Zahida Shaheen	05-05-2014	3,000
51	Chirah Khas	Shabnam Bagum	05-05-2014	3,000
52	Chirah Khas	Zakir Hussain	05-05-2014	3,000
53	Chirah Khas	Sajida Parveen	05-05-2014	3,000
54	Chirah Khas	Naseem Akhtar	05-05-2014	3,000
55	Chirah Khas	Fatima Parveen	05-05-2014	3,000
56	Chirah Khas	Maskeen Bibi	05-05-2014	3,000
57	Chirah Khas	Zamreeda Bibi	05-05-2014	3,000
58	Jagiot	Goulam Fatima	1/2/2014	3,000
59	Jagiot	Sangrof	1/2/2014	3,000
60	Jagiot	Shakila	1/2/2014	3,000
61	Jagiot	Zahida Parveen	1/2/2014	3,000
62	Jagiot	Razia	1/2/2014	3,000
63	Jagiot	Pervaiz Akhtar	1/2/2014	3,000
64	Jagiot	Ishrat Parveen	1/2/2014	3,000
65	Jagiot	Shehnaz	1/2/2014	3,000
66	Jagiot	Musarrat Shaheen	1/2/2014	3,000
67	Jagiot	Farina Kousar	1/2/2014	3,000

68	Jagiot	Nahid Abbas	1/2/2014	3,000
69	Jagiot	Malka Bibi	1/2/2014	3,000
70	Jagiot	Saeeda Parveen	1/2/2014	3,000
71	Jagiot	Zamarud Hussain	1/2/2014	3,000
72	Jagiot	Riayasat Begum	1/2/2014	3,000
73	Jagiot	Khalida Begum	1/2/2014	3,000
74	Jagiot	Resham Jan	1/2/2014	3,000
75	Jagiot	Sabra Bibi	1/2/2014	3,000
76	Jagiot	Babu Hussain	1/2/2014	3,000
77	Jagiot	Muhammad Zareef	1/2/2014	3,000
78	Jagiot	Muhammad Ashraf	1/2/2014	3,000
79	Jagiot	Mukhtiar Jan	1/2/2014	3,000
80	Jagiot	Sofia	1/2/2014	3,000
81	Jagiot	Zahoor	1/2/2014	3,000
82	Jagiot	Ijaz	1/2/2014	3,000
83	Jagiot	Ruqia Bibi	1/2/2014	3,000
84	Jagiot	Muhammad Irshad	1/2/2014	3,000
85	Jagiot	Farina Kousar	1/2/2014	3,000
86	Jagiot	Musarrat Shaheen	1/2/2014	3,000
87	Jagiot	Shakila	1/2/2014	3,000
88	Jagiot	Razia	1/2/2014	3,000
89	Jagiot	Waheed Murad	1/2/2014	3,000
90	Jagiot	Safina	1/2/2014	3,000
91	Jagiot	Raaj Bibi	1/2/2014	3,000
92	Jagiot	Muhammad Zarif	1/2/2014	3,000
93	Jagiot	Naheed Akhtar	1/2/2014	3,000
94	Jagiot	Muhammad Irfan	1/2/2014	3,000
95	Jagiot	Goulam Fatima	1/2/2014	3,000
96	Jagiot	Sangrof	1/2/2014	3,000
97	Jagiot	Shakila	1/2/2014	3,000
98	Jagiot	Zahida Parveen	1/2/2014	3,000
99	Jagiot	Razia	1/2/2014	3,000
100	Jagiot	Pervaiz Akhtar	1/2/2014	3,000
101	Jagiot	Ishrat Parveen	1/2/2014	3,000
102	Jagiot	Shehnaz	1/2/2014	3,000
103	Jagiot	Musarrat Shaheen	1/2/2014	3,000

104	Jagiot	Farina Kousar	1/2/2014	3,000
105	Jagiot	Nahid Abbas	1/2/2014	3,000
106	Jagiot	Malka Bibi	1/2/2014	3,000
107	Jagiot	Saeeda Parveen	1/2/2014	3,000
108	Jagiot	Zamarud Hussain	1/2/2014	3,000
109	Jagiot	Goulam Fatima	1/2/2014	3,000
110	Jagiot	Sangrof	1/2/2014	3,000
111	Jagiot	Shakila	1/2/2014	3,000
112	Jagiot	Zahida Parveen	1/2/2014	3,000
113	Jagiot	Razia	1/2/2014	3,000
114	Jagiot	Pervaiz Akhtar	1/2/2014	3,000
115	Jagiot	Ishrat Parveen	1/2/2014	3,000
116	Jagiot	Shehnaz	1/2/2014	3,000
117	Jagiot	Musarrat Shaheen	1/2/2014	3,000
118	Jagiot	Farina Kousar	1/2/2014	3,000
119	Jagiot	Nahid Abbas	1/2/2014	3,000
120	Jagiot	Malka Bibi	1/2/2014	3,000
121	Jagiot	Saeeda Parveen	1/2/2014	3,000
122	Jagiot	Zamarud Hussain	1/2/2014	3,000
123	Jagiot	Riayasat Begum	1/2/2014	3,000
124	Jagiot	Khalida Begum	1/2/2014	3,000
125	Jagiot	Resham Jan	1/2/2014	3,000
126	Jagiot	Sabra Bibi	1/2/2014	3,000
127	Jagiot	Babu Hussain	1/2/2014	3,000
128	Jagiot	Muhammad Zareef	1/2/2014	3,000
129	Jagiot	Muhammad Ashraf	1/2/2014	3,000
130	Jagiot	Mukhtiar Jan	1/2/2014	3,000
131	Jagiot	Sofia	1/2/2014	3,000
132	Jagiot	Zahoor	1/2/2014	3,000
133	Jagiot	Ijaz	1/2/2014	3,000
134	Jagiot	Ruqia Bibi	1/2/2014	3,000
135	Jagiot	Muhammad Irshad	1/2/2014	3,000
136	Jagiot	Farina Kousar	1/2/2014	3,000
137	Jagiot	Musarrat Shaheen	1/2/2014	3,000
138	Jagiot	Shakila	1/2/2014	3,000
139	Jagiot	Razia	1/2/2014	3,000

140	Jagiot	Waheed Murad	1/2/2014	3,000
141	Jagiot	Safina	1/2/2014	3,000
142	Jagiot	Raaj Bibi	1/2/2014	3,000
143	Jagiot	Muhammad Zarif	1/2/2014	3,000
144	Jagiot	Naheed Akhtar	1/2/2014	3,000
145	Jagiot	Muhammad Irfan	1/2/2014	3,000
146	Jagiot	Goulam Fatima	1/2/2014	3,000
147	Jagiot	Sangrof	1/2/2014	3,000
148	Jagiot	Shakila	1/2/2014	3,000
149	Jagiot	Zahida Parveen	1/2/2014	3,000
150	Jagiot	Razia	1/2/2014	3,000
151	Jagiot	Pervaiz Akhtar	1/2/2014	3,000
152	Jagiot	Ishrat Parveen	1/2/2014	3,000
153	Jagiot	Shehnaz	1/2/2014	3,000
154	Jagiot	Musarrat Shaheen	1/2/2014	3,000
155	Jagiot	Farina Kousar	1/2/2014	3,000
156	Jagiot	Nahid Abbas	1/2/2014	3,000
157	Jagiot	Malka Bibi	1/2/2014	3,000
158	Jagiot	Saeeda Parveen	1/2/2014	3,000
159	Jagiot	Zamarud Hussain	1/2/2014	3,000
160	Kuri	Nasreen Begum	08-12-2013	3,000
161	Kuri	Arooj Sabir	08-12-2013	3,000
162	Kuri	Rukhsana	08-12-2013	3,000
163	Kuri	Shahida	08-12-2013	3,000
164	Kuri	Sakeena	08-12-2013	3,000
165	Kuri	Shireen Taaj	08-12-2013	3,000
166	Kuri	Safeena	08-12-2013	3,000
167	Kuri	Naheed	08-12-2013	3,000
168	Kuri	Ikhtiar	08-12-2013	3,000
169	Kuri	Naimat	08-12-2013	3,000
170	Kuri	Hassan	08-12-2013	3,000
171	Kuri	Maqsood Jaan	08-12-2013	3,000
172	Kuri	Nazeer	08-12-2013	3,000
173	Kuri	Razia	08-12-2013	3,000
174	Kuri	Zubaida Khatoon	08-12-2013	3,000
175	Kuri	Muhmaamad Jaan	08-12-2013	3,000

176	Kuri	Safeena	08-12-2013	3,000
177	Kuri	Shamraiz	08-12-2013	3,000
178	Kuri	Shabbira Khatoon	08-12-2013	3,000
179	Kuri	Razia Begum	08-12-2013	3,000
180	Kuri	Nasreen Begum	28-04-2014	3,000
181	Kuri	Arooj Sabir	28-04-2014	3,000
182	Kuri	Rukhsana	28-04-2014	3,000
183	Kuri	Shahida	28-04-2014	3,000
184	Kuri	Sakeena	28-04-2014	3,000
185	Kuri	Shireen Taaj	28-04-2014	3,000
186	Kuri	Safeena	28-04-2014	3,000
187	Kuri	Naheed	28-04-2014	3,000
188	Kuri	Ikhtiar	28-04-2014	3,000
189	Kuri	Naimat	28-04-2014	3,000
190	Kuri	Hassan	28-04-2014	3,000
191	Kuri	Maqsood Jaan	28-04-2014	3,000
192	Kuri	Nazeer	28-04-2014	3,000
193	Kuri	Razia	28-04-2014	3,000
194	Kuri	Zubaida Khatoon	28-04-2014	3,000
195	Kuri	Muhmaamad Jaan	28-04-2014	3,000
196	Kuri	Safeena	28-04-2014	3,000
197	Kuri	Shamraiz	28-04-2014	3,000
198	Kuri	Shabbira Khatoon	28-04-2014	3,000
199	Kuri	Razia Begum	28-04-2014	3,000
200	Mera Bhari	Masroof Sultan	28-01-2014	3,000
201	Mera Bhari	Fazeelat Jan	29-01-2014	3,000
202	Mera Bhari	Rukhsana	29-01-2014	3,000
203	Mera Bhari	Abida Malik	29-01-2014	3,000
204	Mera Bhari	Zeenat Jan	29-01-2014	3,000
205	Mera Bhari	Sakina	29-01-2014	3,000
206	Mera Bhari	Mukhtiar	29-01-2014	3,000
207	Mera Bhari	Shafta Bibi	29-01-2014	3,000
208	Mera Bhari	Abdullah Khan	29-01-2014	3,000
209	Mera Bhari	Shakila	29-01-2014	3,000
210	Mera Bhari	Bushra	29-01-2014	3,000
211	Mera Bhari	Aqila	29-01-2014	3,000

212	Mera Bhari	Gulzar	29-01-2014	3,000
213	Mera Bhari	Shazia	29-01-2014	3,000
214	Mera Bhari	Bushra	29-01-2014	3,000
215	Mera Bhari	Begama	29-01-2014	3,000
216	Mera Bhari	Naheed Akhtar	29-01-2014	3,000
217	Mera Bhari	Khiaunisa	29-01-2014	3,000
218	Mera Bhari	Asma	29-01-2014	3,000
219	Mera Bhari	Rafaqat	29-01-2014	3,000
220	Mera Bhari	Qadar Jan	29-01-2014	3,000
221	Mera Bhari	Rasheed Jan	29-01-2014	3,000
222	Mera Bhari	Mazloom Akhtar	29-01-2014	3,000
223	Mera Bhari	Rukhsana	29-01-2014	3,000
224	Mera Bhari	Shakila	29-01-2014	3,000
225	Mera Bhari	Khadija	29-01-2014	3,000
226	Mera Bhari	Iqbal Jan	29-01-2014	3,000
227	Mera Bhari	Masroof Sultan	08-05-14	3,000
228	Mera Bhari	Fazeelat Jan	08-05-14	3,000
229	Mera Bhari	Rukhsana	08-05-14	3,000
230	Mera Bhari	Abida Malik	08-05-14	3,000
231	Mera Bhari	Zeenat Jan	08-05-14	3,000
232	Mera Bhari	Sakina	08-05-14	3,000
233	Mera Bhari	Mukhtiar	08-05-14	3,000
234	Mera Bhari	Shafta Bibi	08-05-14	3,000
235	Mera Bhari	Abdullah Khan	08-05-14	3,000
236	Mera Bhari	Shakila	08-05-14	3,000
237	Mera Bhari	Bushra	08-05-14	3,000
238	Mera Bhari	Aqila	08-05-14	3,000
239	Mera Bhari	Gulzar	08-05-14	3,000
240	Mera Bhari	Shazia	08-05-14	3,000
241	Mera Bhari	Bushra	08-05-14	3,000
242	Mera Bhari	Begama	08-05-14	3,000
243	Mera Bhari	Naheed Akhtar	08-05-14	3,000
244	Mera Bhari	Khiaunisa	08-05-14	3,000
245	Mera Bhari	Asma	08-05-14	3,000
246	Mera Bhari	Rafaqat	08-05-14	3,000
247	Mera Bhari	Qadar Jan	08-05-14	3,000

248	Mera Bhari	Rasheed Jan	08-05-14	3,000
249	Mera Bhari	Mazloom Akhtar	08-05-14	3,000
250	Mera Bhari	Rukhsana	08-05-14	3,000
251	Mera Bhari	Shakila	08-05-14	3,000
252	Mera Bhari	Khadija	08-05-14	3,000
253	Mera Bhari	Iqbal Jan	08-05-14	3,000
254	Mohra Chirah	Nasira Bibi	22-12-2013	3,000
255	Mohra Chirah	Nargis	22-12-2013	3,000
256	Mohra Chirah	Mazhar Hussain	22-12-2013	3,000
257	Mohra Chirah	Ajab Bibi	22-12-2013	3,000
258	Mohra Chirah	Naseem Akhtar	22-12-2013	3,000
259	Mohra Chirah	Rukhsana Kosar	22-12-2013	3,000
260	Mohra Chirah	Sohail Mahmood	22-12-2013	3,000
261	Mohra Chirah	Nighat Parveen	22-12-2013	3,000
262	Mohra Chirah	Zaraat	22-12-2013	3,000
263	Mohra Chirah	Ghazanfar Bibi	22-12-2013	3,000
264	Mohra Chirah	Khadeeja Bibi	22-12-2013	3,000
265	Mohra Chirah	Ghazanfar	22-12-2013	3,000
266	Mohra Chirah	Anees Bibi	22-12-2013	3,000
267	Mohra Chirah	Shahnaz Bibi	22-12-2013	3,000
268	Mohra Chirah	Ghulam Farid	22-12-2013	3,000
269	Mohra Chirah	Nasira Bibi	07-05-2014	3,000
270	Mohra Chirah	Nargis	07-05-2014	3,000
271	Mohra Chirah	Mazhar Hussain	07-05-2014	3,000
272	Mohra Chirah	Ajab Bibi	07-05-2014	3,000
273	Mohra Chirah	Naseem Akhtar	07-05-2014	3,000
274	Mohra Chirah	Rukhsana Kosar	07-05-2014	3,000
275	Mohra Chirah	Sohail Mahmood	07-05-2014	3,000
276	Mohra Chirah	Nighat Parveen	07-05-2014	3,000
277	Mohra Chirah	Zaraat	07-05-2014	3,000
278	Mohra Chirah	Ghazanfar Bibi	07-05-2014	3,000
279	Mohra Chirah	Khadeeja Bibi	07-05-2014	3,000
280	Mohra Chirah	Ghazanfar	07-05-2014	3,000
281	Mohra Chirah	Anees Bibi	07-05-2014	3,000
282	Mohra Chirah	Shahnaz Bibi	07-05-2014	3,000
283	Mohra Chirah	Ghulam Farid	07-05-2014	3,000

284	Noor Pur Shahan	Zeenat Jan	2/5/2014	3,000
285	Noor Pur Shahan	Fazal Jan	2/5/2014	3,000
286	Noor Pur Shahan	Nassera Jan	30/4/2014	3,000
287	Noor Pur Shahan	Shaeeda	9/5/2014	3,000
288	Noor Pur Shahan	Sanoobar Jan	2/5/2014	3,000
289	Noor Pur Shahan	Safidoo Jan	2/5/2014	3,000
290	Noor Pur Shahan	Anwar Jan	2/5/2014	3,000
291	Noor Pur Shahan	Barkat Jan	30/4/2014	3,000
292	Noor Pur Shahan	Widow of Anwar Jan	2/5/2014	3,000
293	Noor Pur Shahan	Sharifan Bibi	30/4/2014	3,000
294	Noor Pur Shahan	Reesham Jan	30/04/2014	3,000
295	Noor Pur Shahan	Akbar Jan	5/5/2014	3,000
296	Noor Pur Shahan	Wazir Begum	2/5/2014	3,000
297	Noor Pur Shahan	Mehboob Jan	5/5/2014	3,000
298	Noor Pur Shahan	Zahida Bibi	2/5/2014	3,000
299	Noor Pur Shahan	Sumera Shakoor	2/5/2014	3,000
300	Noor Pur Shahan	Fazal ul Nishan	5/5/2014	3,000
301	Noor Pur Shahan	Shabnam Bibi	12/5/2014	3,000
302	Noor Pur Shahan	Mukhtiar	30/4/2014	3,000
303	Noor Pur Shahan	Sajawal Khan	4/5/2014	3,000
304	Noor Pur Shahan	Shamim Akhtar	2/5/2014	3,000
305	Noor Pur Shahan	Rukhsana Begum	2/5/2014	3,000
306	Noor Pur Shahan	Razia Begum	30/4/2014	3,000
307	Noor Pur Shahan	Ghulam Sakeena	5/5/2014	3,000
308	Noor Pur Shahan	Gul Jabeen	2/5/2014	3,000
309	Noor Pur Shahan	Nasim Akhtar	9/5/2014	3,000
310	Noor Pur Shahan	Parvee Akhtar	30/4/2014	3,000
311	Noor Pur Shahan	Balqis Bibi	5/5/2014	3,000
312	Noor Pur Shahan	Mubin Akhtar	4/5/2014	3,000
313	Noor Pur Shahan	Noor Shah Jahan	9/5/2014	3,000
314	Noor Pur Shahan	Parvee Akhtar	9/5/2014	3,000
315	Noor Pur Shahan	Saleem Akhtar	2/5/2014	3,000
316	Noor Pur Shahan	Razia Sultan	5/5/2014	3,000
317	Noor Pur Shahan	Jamila Bibi	9/5/2014	3,000
318	Noor Pur Shahan	Zarina Jan	9/5/2014	3,000
319	Noor Pur Shahan	Balqis Bibi	4/5/2014	3,000

320	Noor Pur Shahan	Nazia Bibi	6/5/2014	3,000
321	Noor Pur Shahan	Zareena Begum	30/04/2014	3,000
322	Noor Pur Shahan	Shamim Akhtar	3/5/2014	3,000
323	Noor Pur Shahan	Rasheeda Bibi	2/5/2014	3,000
324	Noor Pur Shahan	Muharam Jan	30/4/2014	3,000
325	Noor Pur Shahan	Shahmin Qurishi	12/5/2014	3,000
326	Noor Pur Shahan	Nair Sultana	2/5/2014	3,000
327	Noor Pur Shahan	Naseem Akhtar	29/5/2014	3,000
328	Noor Pur Shahan	Nasreen	2/5/2014	3,000
329	Noor Pur Shahan	Barkat Jan	2/5/2014	3,000
330	Noor Pur Shahan	Nazma Bibi	3/5/2014	3,000
331	Noor Pur Shahan	Admin: Exp	30/4/2014	3,000
332	Noor Pur Shahan	Qadar Bakhsh	3/5/2014	3,000
333	Noor Pur Shahan	Nasreen Akhtar	12/5/2014	3,000
334	Noor Pur Shahan	Safia Bini	9/5/2014	3,000
335	Noor Pur Shahan	Suraya Begum	9/5/2014	3,000
336	Noor Pur Shahan	Rashada Maye	9/5/2014	3,000
337	Noor Pur Shahan	Hamida Bibi	9/5/2014	3,000
338	Noor Pur Shahan	Sakeena Jan	7/5/2014	3,000
339	Noor Pur Shahan	Chand Bibi	9/5/2014	3,000
340	Noor Pur Shahan	Tahira Jabeen	30/4/2014	3,000
341	Noor Pur Shahan	Zeenat Jan	2/5/2014	3,000
342	Noor Pur Shahan	Fazal Jan	2/5/2014	3,000
343	Noor Pur Shahan	Nassera Jan	30/04/2014	3,000
344	Noor Pur Shahan	Shaeeda	9/5/2014	3,000
345	Noor Pur Shahan	Sanoobar Jan	2/5/2014	3,000
346	Noor Pur Shahan	Safidoo Jan	2/5/2014	3,000
347	Noor Pur Shahan	Anwar Jan	2/5/2014	3,000
348	Noor Pur Shahan	Barkat Jan	30/4/2014	3,000
349	Noor Pur Shahan	Widow Of Anwar Jan	2/5/2014	3,000
350	Noor Pur Shahan	Sharifan Bibi	30/4/2014	3,000
351	Noor Pur Shahan	Reesham Jan	30/04/2014	3,000
352	Noor Pur Shahan	Akbar Jan	5/5/2014	3,000
353	Noor Pur Shahan	Wazir Begum	2/5/2014	3,000
354	Noor Pur Shahan	Mehboob Jan	5/5/2014	3,000
355	Noor Pur Shahan	Zahida Bibi	2/5/2014	3,000

356	Noor Pur Shahan	Sumera Shakoor	2/5/2014	3,000
357	Noor Pur Shahan	Fazal Ul Nishan	5/5/2014	3,000
358	Noor Pur Shahan	Shabnam Bibi	12/5/2014	3,000
359	Noor Pur Shahan	Mukhtiar	30/4/2014	3,000
360	Noor Pur Shahan	Sajawal Khan	4/5/2014	3,000
361	Noor Pur Shahan	Shamim Akhtar	2/5/2014	3,000
362	Noor Pur Shahan	Rukhsana Begum	2/5/2014	3,000
363	Noor Pur Shahan	Razia Begum	30/4/2014	3,000
364	Noor Pur Shahan	Ghulam Sakeena	5/5/2014	3,000
365	Noor Pur Shahan	Gul Jabeen	2/5/2014	3,000
366	Noor Pur Shahan	Nasim Akhtar	9/5/2014	3,000
367	Noor Pur Shahan	Parvee Akhtar	30/4/2014	3,000
368	Noor Pur Shahan	Balqis Bibi	5/5/2014	3,000
369	Noor Pur Shahan	Mubin Akhtar	4/5/2014	3,000
370	Noor Pur Shahan	Noor Shah Jahan	9/5/2014	3,000
371	Noor Pur Shahan	Parvee Akhtar	9/5/2014	3,000
372	Noor Pur Shahan	Saleem Akhtar	2/5/2014	3,000
373	Noor Pur Shahan	Razia Sultan	5/5/2014	3,000
374	Noor Pur Shahan	Jamila Bibi	9/5/2014	3,000
375	Noor Pur Shahan	Zarina Jan	9/5/2014	3,000
376	Noor Pur Shahan	Balqis Bibi	4/5/2014	3,000
377	Noor Pur Shahan	Zareena Begum	30/04/2014	3,000
378	Noor Pur Shahan	Shamim Akhtar	3/5/2014	3,000
379	Noor Pur Shahan	Rasheeda Bibi	2/5/2014	3,000
380	Noor Pur Shahan	Muharam Jan	30/4/2014	3,000
381	Noor Pur Shahan	Shahmin Qurishi	12/5/2014	3,000
382	Noor Pur Shahan	Nair Sultana	2/5/2014	3,000
383	Noor Pur Shahan	Naseem Akhtar	29/5/2014	3,000
384	Noor Pur Shahan	Nasreen	2/5/2014	3,000
385	Noor Pur Shahan	Barkat Jan	2/5/2014	3,000
386	Noor Pur Shahan	Nazma Bibi	3/5/2014	3,000
387	Noor Pur Shahan	Admin: Exp	30/4/2014	3,000
388	Noor Pur Shahan	Qadar Bakhsh	3/5/2014	3,000
389	Noor Pur Shahan	Nasreen Akhtar	12/5/2014	3,000
390	Noor Pur Shahan	Safia Bini	9/5/2014	3,000
391	Noor Pur Shahan	Suraya Begum	9/5/2014	3,000

392	Noor Pur Shahan	Rashada Maye	9/5/2014	3,000
393	Noor Pur Shahan	Hamida Bibi	9/5/2014	3,000
394	Noor Pur Shahan	Sakeena Jan	7/5/2014	3,000
395	Noor Pur Shahan	Chand Bibi	9/5/2014	3,000
396	Noor Pur Shahan	Tahira Jabeen	30/4/2014	3,000
397	Pona Faqeeran	Saeeda Bibi	7/7/2013	3,000
398	Pona Faqeeran	Matloob Hussain	7/7/2013	3,000
399	Pona Faqeeran	Faqir Muhammad	7/7/2013	3,000
400	Pona Faqeeran	Hina Bibi	7/7/2013	3,000
401	Pona Faqeeran	Yasmeen	7/7/2013	3,000
402	Pona Faqeeran	Gul Taj	7/7/2013	3,000
403	Pona Faqeeran	Sameena Shehzadi	7/7/2013	3,000
404	Pona Faqeeran	Samina Sajid	7/7/2013	3,000
405	Pona Faqeeran	Muhammad Imtiaz	7/7/2013	3,000
406	Pona Faqeeran	Saeeda Bibi	7/7/2013	3,000
407	Pona Faqeeran	Nasim Akhtar	7/7/2013	3,000
408	Pona Faqeeran	Rahima Bibi	7/7/2013	3,000
409	Pona Faqeeran	Shaheen Akhtar	7/7/2013	3,000
410	Pona Faqeeran	Amro Jan	7/7/2013	3,000
411	Pona Faqeeran	Yato Rani	7/7/2013	3,000
412	Pona Faqeeran	Sain Muhammad	7/7/2013	3,000
413	Pona Faqeeran	Akhtar Bibi	7/7/2013	3,000
414	Pona Faqeeran	Sahib Jan	7/7/2013	3,000
415	Pona Faqeeran	Sahib Sultana	7/7/2013	3,000
416	Pona Faqeeran	Taj Mahal	7/7/2013	3,000
417	Pona Faqeeran	Rukhsar Bibi	7/7/2013	3,000
418	Pona Faqeeran	Fahmeeda Bibi	7/7/2013	3,000
419	Pona Faqeeran	Niaz Mateen	7/7/2013	3,000
420	Sheikhpur	Ghafoor Jan	2600269	3,000
421	Sheikhpur	Farooq Bibi	2600270	3,000
422	Sheikhpur	Amir Mustafa	2600271	3,000
423	Sheikhpur	Muhammad Zareen	2600272	3,000
424	Sheikhpur	Tajreya Begum	2600273	3,000
425	Sheikhpur	Zulikha	2600274	3,000
426	Sheikhpur	Razia Begum	2600275	3,000
427	Sheikhpur	Zad Bibi	2600276	3,000

428	Sheikhpur	Muhammad Amin	2600277	3,000
429	Sheikhpur	Qadar Bakhsh	2600278	3,000
430	Sheikhpur	Begum Khan	2600279	3,000
431	Sheikhpur	Nazma Bibi	2600280	3,000
432	Sheikhpur	Bibi Shehzadi	2600281	3,000
433	Sheikhpur	Gulshan Bibi	2600282	3,000
434	Sheikhpur	Naseem Akhtar	2600284	3,000
435	Sheikhpur	Surya Bibi	2600285	3,000
436	Sheikhpur	Sardar Bi	2600286	3,000
437	Sheikhpur	Malak Bano	2600287	3,000
438	Sheikhpur	Shamim	2600288	3,000
439	Sheikhpur	Rafaat Bibi	2600289	3,000
440	Sheikhpur	Manza Bibi	2600290	3,000
441	Sheikhpur	Rukhsana Bibi	2600291	3,000
442	Sheikhpur	Amtal Hafeez	2600292	3,000
443	Sheikhpur	Iram Bibi	2600293	3,000
444	Sheikhpur	Akbar Jan	2600294	3,000
445	Sheikhpur	Reehana Bibi	2600295	3,000
446	Sheikhpur	Khalida	2600296	3,000
447	Sheikhpur	Waqar ul Nisa	2600297	3,000
448	Sheikhpur	Farhat ul Nisa	2600298	3,000
449	Sheikhpur	Farhat Bibi	2600299	3,000
450	Sheikhpur	Amir Mustafa	2600301	3,000
451	Sheikhpur	Gafoor Jan	2600302	3,000
452	Sheikhpur	Muhammad Amin	2600303	3,000
453	Sheikhpur	Farooq Bibi	2600304	3,000
454	Sheikhpur	Begum Jan	2600305	3,000
455	Sheikhpur	Nazma Bibi	2600306	3,000
456	Sheikhpur	Zar Bibi	2600307	3,000
457	Sheikhpur	Gulshan Bibi	2600308	3,000
458	Sheikhpur	Bibi Shehzadi	2600309	3,000
459	Sheikhpur	Khalida	2600310	3,000
460	Sheikhpur	Reehana Bibi	2600311	3,000
461	Sheikhpur	Muhammad Zareen	2600312	3,000
462	Sheikhpur	Tajreyan Begum	2600313	3,000
463	Sheikhpur	Razia Begum	2600314	3,000

464	Sheikhpur	Nasim Akhtar	2600315	3,000
465	Sheikhpur	Waqar ul Nisa	2600316	3,000
466	Sheikhpur	Surya Bibi	2600317	3,000
467	Sheikhpur	Sardar Bi	2600318	3,000
468	Sheikhpur	Malak Bano	2600319	3,000
469	Sheikhpur	Shamim	2600320	3,000
470	Sheikhpur	Rifat Bibi	2600320	3,000
471	Sheikhpur	Manza Bibi	2600320	3,000
472	Sheikhpur	Zulikha Bibi	2600320	3,000
473	Sheikhpur	Rukhsana Bibi	2600320	3,000
474	Sheikhpur	Amtal Hafeez	2600320	3,000
475	Sheikhpur	Eram Bibi	2600320	3,000
476	Sheikhpur	Akbar Jan	2600320	3,000
477	Sheikhpur	Farhat ul Nisa	2600320	3,000
478	Sheikhpur	Firdoos Bibi	2600320	3,000
479	Sheikhpur	Balqis Bibi	2600320	3,000
480	Sheikhpur	Amin: Exp	2600320	3,000
481	Sheikhpur	Ghafoor Jan	2600269	3,000
482	Sheikhpur	Farooq Bibi	2600270	3,000
483	Sheikhpur	Amir Mustafa	2600271	3,000
484	Sheikhpur	Muhammad Zareen	2600272	3,000
485	Sheikhpur	Tajreyan Begum	2600273	3,000
486	Sheikhpur	Zulikha	2600274	3,000
487	Sheikhpur	Razia Begum	2600275	3,000
488	Sheikhpur	Zad Bibi	2600276	3,000
489	Sheikhpur	Muhammad Amin	2600277	3,000
490	Sheikhpur	Qadar Bakhsh	2600278	3,000
491	Sheikhpur	Begum Khan	2600279	3,000
492	Sheikhpur	Nazma Bibi	2600280	3,000
493	Sheikhpur	Bibi Shehzadi	2600281	3,000
494	Sheikhpur	Gulshan Bibi	2600282	3,000
495	Sheikhpur	Naseem Akhtar	2600284	3,000
496	Sheikhpur	Surya Bibi	2600285	3,000
497	Sheikhpur	Sardar Bi	2600286	3,000
498	Sheikhpur	Malak Bano	2600287	3,000
499	Sheikhpur	Shamim	2600288	3,000

500	Sheikhpur	Rafaat Bibi	2600289	3,000
501	Sheikhpur	Manza Bibi	2600290	3,000
502	Sheikhpur	Rukhsana Bibi	2600291	3,000
503	Sheikhpur	Amtal Hafeez	2600292	3,000
504	Sheikhpur	Iram Bibi	2600293	3,000
505	Sheikhpur	Akbar Jan	2600294	3,000
506	Sheikhpur	Reehana Bibi	2600295	3,000
507	Sheikhpur	Khalida	2600296	3,000
508	Sheikhpur	Waqar Ul Nisa	2600297	3,000
509	Sheikhpur	Farhat Ul Nisa	2600298	3,000
510	Sheikhpur	Farhat Bibi	2600299	3,000
511	Sheikhpur	Amir Mustafa	2600301	3,000
512	Sheikhpur	Gafoor Jan	2600302	3,000
513	Sheikhpur	Muhammad Amin	2600303	3,000
514	Sheikhpur	Farooq Bibi	2600304	3,000
515	Sheikhpur	Begum Jan	2600305	3,000
516	Sheikhpur	Nazma Bibi	2600306	3,000
517	Sheikhpur	Zar Bibi	2600307	3,000
518	Sheikhpur	Gulshan Bibi	2600308	3,000
519	Sheikhpur	Bibi Shehzadi	2600309	3,000
520	Sheikhpur	Khalida	2600310	3,000
521	Sheikhpur	Reehana Bibi	2600311	3,000
522	Sheikhpur	Muhammad Zareen	2600312	3,000
523	Sheikhpur	Tajreyan Begum	2600313	3,000
524	Sheikhpur	Razia Begum	2600314	3,000
525	Sheikhpur	Nasim Akhtar	2600315	3,000
526	Sheikhpur	Waqar Ul Nisa	2600316	3,000
527	Sheikhpur	Surya Bibi	2600317	3,000
528	Sheikhpur	Sardar Bi	2600318	3,000
529	Sheikhpur	Malak Bano	2600319	3,000
530	Sheikhpur	Shamim	2600320	3,000
531	Tarlai Kalan	Maroof Jan	21/04/2014	3,000
532	Tarlie Kalan	Safdar Hussain	21/04/2014	3,000
533	Tarlie Kalan	Tahira Jabeen	21/04/2014	3,000
534	Tarlie Kalan	Chan Mehboob	21/04/2014	3,000
535	Tarlie Kalan	Shoukat Hussain	21/04/2014	3,000

536	Tarlie Kalan	Nasara Latif	21/04/2014	3,000
537	Tarlie Kalan	Aziza	21/04/2014	3,000
538	Tarlie Kalan	Akbar Jan	21/04/2014	3,000
539	Tarlie Kalan	Gul Nargas	21/04/2014	3,000
540	Tarlie Kalan	Shamim Akhtar	21/04/2014	3,000
541	Tarlie Kalan	Nareen	21/04/2014	3,000
542	Tarlie Kalan	Khatim Jan	21/04/2014	3,000
543	Tarlie Kalan	Abdul Moomin	21/04/2014	3,000
544	Tarlie Kalan	Sajida Bibi	21/04/2014	3,000
545	Tarlie Kalan	Tazeem Akhtar	21/04/2014	3,000
546	Tarlie Kalan	Fazilat	21/04/2014	3,000
547	Tarlie Kalan	Abdul Majeed	21/04/2014	3,000
548	Tarlie Kalan	Saeeda Bibi	21/04/2014	3,000
549	Tarlie Kalan	Shamim Akhtar	21/04/2014	3,000
550	Tarlie Kalan	Nawsheen	21/04/2014	3,000
551	Tarlie Kalan	Anjuman Shaheen	21/04/2014	3,000
552	Tarlie Kalan	Kawsar Parveen	21/04/2014	3,000
553	Tarlie Kalan	Robina Akhtar Shaheen	21/04/2014	3,000
554	Tarlie Kalan	Nasim Akhtar	21/04/2014	3,000
555	Tarlie Kalan	Rashida Bibi	21/04/2014	3,000
556	Tarlie Kalan	Naheed Ajmal	21/04/2014	3,000
557	Tarlie Kalan	Maryam Bibi	21/04/2014	3,000
558	Tarlie Kalan	Shamim Begum	21/04/2014	3,000
559	Tarlie Kalan	Nasreen Akhtar	21/04/2014	3,000
560	Tarlie Kalan	Khurshaid Begum	21/04/2014	3,000
561	Tarlie Kalan	Aziz Jan	21/04/2014	3,000
562	Tarlie Kalan	Shabnam Tasleem	21/04/2014	3,000
563	Tarlie Kalan	Rakhema Begum	21/04/2014	3,000
564	Tarlie Kalan	Nazak Hussain	21/04/2014	3,000
565	Tarlie Kalan	Najma Bibi	21/04/2014	3,000
566	Tarlie Kalan	Sajawal	21/04/2014	3,000
567	Tarlie Kalan	Khalida Jan	21/04/2014	3,000
568	Tarlie Kalan	Ensa Shaheen	21/04/2014	3,000
569	Tarlie Kalan	Robina Shaheen	21/04/2014	3,000
570	Tarlie Kalan	Naveeda Javeed	21/04/2014	3,000

571	Tarlie Kalan	Nisar Bibi	21/04/2014	3,000
572	Tarlie Kalan	Nasreen	21/04/2014	3,000
573	Tarlie Kalan	Mufida Jan	21/04/2014	3,000
574	Tarlie Kalan	Khatija	21/04/2014	3,000
575	Tarlie Kalan	Akhlaq Ahmad	21/04/2014	3,000
576	Tarlie Kalan	Nasreen Bibi	21/04/2014	3,000
577	Tarlie Kalan	Sidra Zamarood	21/04/2014	3,000
578	G-6/3-4	Misal-un-Nisa	21/01/2014	10,000
	Total			1,710,000

List of ZCCAs / ZCOs audited

Sr. No.	Name of ZCCA / ZCO
1.	ABL, Napier Road, Lahore
2.	Accountant General Sindh, Karachi
3.	Adam Jee Insurance Company, Karachi
4.	Additional AGPR, Lahore
5.	AGPR Gilgit
6.	AGPR Quetta
7.	AGPR, Islamabad
8.	Bank Al-Falah, Gulberg Branch, Lahore
9.	Bank Al-Habib Ltd, Main Branch, Karachi
10.	Bank of Punjab, Kasuri Town Branch, Lahore
11.	CDA, Islamabad
12.	CMA Gilgit
13.	CMA Peshawar
14.	CMA RC Rawalpindi
15.	CN Accounts Karachi
16.	DAO Hyderabad
17.	DAO Sargodha
18.	Director Accounts PPO, Lahore
19.	Fatima Fertilizer Company Khayaban-e-Jinnah, Lahore
20.	Fauji fertilizer Company, Rawalpindi
21.	Faysal Bank Limited, The Mall Road, Lahore.
22.	General Post Office, Lahore
23.	GPO Dera Ghazi Khan
24.	GPO, Hyderabad
25.	Gulab Devi Chest Hospital, Lahore
26.	HBL, Main Branch, I-I Chandrigar Road, Karachi
27.	HBL, Main Branch, Quetta
28.	Honda Atlas Car Limited, Multan Road, Lahore
29.	Indus Motor Company, Karachi
30.	KESC Limited, Defence Housing Society, Karachi
31.	Khyber Bank, Main Branch, Peshawar
32.	Meezan Bank Limited, aMarket Branch, Allama Iqbal Town, Lahore
33.	Millat Tractors Limited, Lahore
34.	NBP (main branch), Sargodha

35.	NBP, Main Branch, Lahore
36.	NSC, Bhatti Gate, Lahore
37.	NSC, Tipu Sultan Road, Karachi
38.	Pakistan National Shipping Corporation, Karachi
39.	Pakistan Railway H/Q, Lahore
40.	PIA Karachi
41.	PSO, Karachi
42.	Silk Bank Limited, Main Branch, Egerton Road, Lahore
43.	SPARCO, Karachi
44.	Standard Chartered Bank, Model Town Branch, Lahore
45.	TRG Limited, 7-Aitcheson Street, Raiwind Road, Lahore
46.	UBL, Main City Branch, Karachi
47.	DAO Gujranwala

List of LZCs audited

Sr. No.	Name of LZC	Code No. of LZC
1.	Athal	10001
2.	Alipur-I	10080
3.	Farash	10041
4.	Badia Qadir Bux	10086
5.	Bhember Tarar	10003
6.	Bobri	10087
7.	Budhana Kalan	10002
8.	Chattar Karlot	10115
9.	Chak Shahzad	10090
10.	Chirah Khas	-
11.	Chohan Sorien	10091
12.	Chello Thela Syedan	10150
13.	Dalyala	10092
14.	Dhoke Paracha	10095
15.	Drek Mori	10004
16.	Darwala	10093
17.	Ghora Mast	10099
18.	Herno Thanda Pani	10009
19.	Tumair-II	10197
20.	Jagiot	10108
21.	Jhangi Syedan	10106
22.	Kot Hathyal	-
23.	Kirpa-I	10033
24.	Khanna Dak	10031
25.	Lohi Bher	10036
26.	Malot	10037
27.	Mohra Noor	10063
28.	Mulpur	10138
29.	Mughal	10161
30.	Mera Sumbal Jaffar	-
31.	Mera Bhari	10079
32.	Noorpur Shahan	10040
33.	Noghazi	10123
34.	Narola	10125
35.	Pind Parian	10133
36.	Pind Phagwal (J)	10200

37.	Pulgran-II	10143
38.	Panjgaran	10129
39.	Pona Faqiran	10065
40.	Rehara	10046
41.	Shahdara-I	-
42.	Said Pur	10048
43.	Sihali	10038
44.	Sangjani-I	10050
45.	Sihala-I	-
46.	Sheikhpur	10053
47.	Talhar	10074
48.	Tarlie Kalan	10056
49.	Pind Paracha	10134
50.	G-6/3-4	10021
51.	G-6/1-3 & 1-4	10028
52.	G-7/3-1	10070
53.	G-7/3-2	10151
54.	G-7/3-3	10025
55.	G-7/3-4	10069
56.	G-7/4	10025
57.	G-8/3-4	10026
58.	G-9/2	10145
59.	F-6/1-2	10010
60.	F-6/4	10013
61.	F-7/2-3	10096
62.	F-8/1-2	10016
63.	I-10/1-2	10029
64.	F-10/F-11	10155
65.	Lakhwal	10156
66.	Sangjani-II	10158
67.	I-8/2-3	10166
68.	I-9/3-4	10168
69.	I-10/3-4	10170
70.	Rawat-III	10047
71.	Sihala-III	10188
72.	Pind Baghwal (G)	10199
73.	Johad	10062
74.	Mohra Chirah	-
75.	Mohri	10159

76.	Jhangi Syedan	10187
77.	Kirpa-III	10195
78.	Humak-I	10059
79.	Gangota Gujran	10189