



**AUDIT REPORT
ON
THE ACCOUNTS OF
ISLAMABAD ZAKAT AND USHR
COMMITTEE
ICT ISLAMABAD
AUDIT YEAR 2009-10**

AUDITOR-GENERAL OF PAKISTAN

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PREFACE

The Audit of Zakat Fund is conducted by the Department of the Auditor-General of Pakistan as required under the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 read with the Zakat and Ushr Ordinance, 1980.

This report is based on regularity (compliance) audit of Islamabad Zakat & Ushr Committee Islamabad for periods from 2007-09. The audit was carried out on a test check basis by the Directorate of Zakat Audit during 2009-10 with a view to report significant findings to stakeholders.

The findings indicate the need for adherence to the regulatory framework and instituting and strengthening internal controls to avoid recurrence of similar types of violations and irregularities.

Audit observations included in the report were discussed with the management and have been finalized in the light of written response and discussions.

The Report is submitted to the President of Pakistan in pursuance of Article-171 of Constitution of Islamic Republic of Pakistan, 1973 for causing it to be laid down before the National Assembly.

Islamabad
Dated:

TANWIR ALI AGHA
Auditor-General of Pakistan

Acronyms and Abbreviations

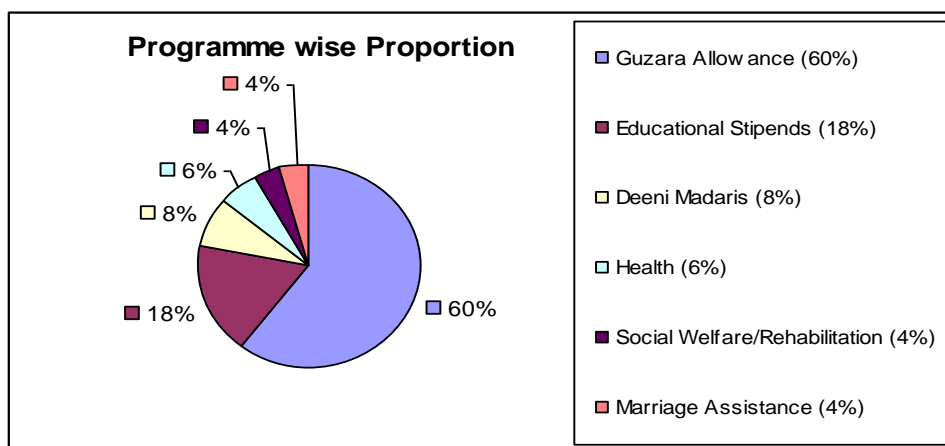
AGP	Auditor-General of Pakistan
AIR	Audit and Inspection Report
CAZ	Chief Administrator Zakat
CZC	Central Zakat Council
CZF	Central Zakat Fund
DAC	Departmental Accounts Committee
DHQ	District Headquarters
DZC	District Zakat Committee
DZF	District Zakat Fund
DZO	District Zakat Officer
HWC	Health Welfare Committee
IZUC	Islamabad Zakat and Ushr Committee
LZC	Local Zakat Committee
LZF	Local Zakat Fund
MFDAC	Memorandum for Departmental Accounts Committee
MOZU	Ministry of Zakat & Ushr
PAO	Principal Accounting Officer
PLA	Personal Ledger Account
PZC	Provincial Zakat Council

EXECUTIVE SUMMARY

Zakat system was introduced in Pakistan through Zakat and Ushr Ordinance, 1980. Zakat collected on voluntary basis and deducted on compulsory basis by the financial and other institutions, is kept in the Central Zakat Fund (CZF), which is managed by the Central Zakat Council (CZC). Moneys in the CZF are released to the Provincial Zakat Funds (PZFs) including Northern Areas Zakat Fund, National Level Health Institutions (NLHIs) and emergency relief. Provincial Zakat Councils (PZCs) release funds from PZF to District Zakat Fund (DZF) for assistance to the individuals.

According to the Ordinance, a District Zakat and Ushr Committee shall be constituted in each district by the PZC concerned. The District Zakat Committee (DZC) shall, subject to such guidelines as may be given by the CZC or the PZC, oversee generally the functioning of administrative organization of Zakat and particularly the assessment of Ushr, atiyats, disbursements as well as utilization of the moneys in the DZF and the Local Zakat Fund (LZF).

The Islamabad Zakat and Ushr Committee (IZUC) consists of 160 LZCs located in Islamabad Capital Territory out of which 75 LZCs were subject to audit during the audit year 2009-10. The DZC had provided Zakat Funds to LZCs and various institutions for disbursement to *mustahiqeen* under various Zakat regular and special programmes, like Guzara Allowance, Educational Stipends, Deeni Madaris, Health Care, Social Welfare/Rehabilitation, Marriage Assistance to unmarried mustahiq women and Educational Stipends (Technical). The programme wise allocation of Zakat Fund to DZC under regular heads is given in following chart.



A. Budget Position

Total budget allocation for the years 2007-09 was as under:

Particulars	Years	
	2007-08	2008-09
Opening Balance	00	751,788
Receipts during the years 2007-09	24,456,000	24,456,000
Total Receipts (Available Funds during 2007-08 and 2008-09)	24,456,000	25,207,788
Disbursement during the years 2007-08 and 2008-09)	23,704,212	24,369,608
Closing balance at the end of the year	751,788	838,180

B. Status of Desk Audit

This office started the practice of desk audit during the audit year 2009-10 following FAM. As part of this, audit parties spent time reviewing audit entities, preparing permanent and planning files and discussing risk areas with Director, Zakat Audit.

C. Significant audit findings

The Directorate of Zakat Audit carried out audit of Islamabad Zakat and Ushr Committee (IZUC) funded directly by the Central Zakat Council (CZC) to see that the Zakat Funds were being utilized in accordance with the provisions of Zakat & Ushr Ordinance, 1980.

Significant observations included in the Report relate to:

1. Non Reconciliation of Zakat fund account [Para 1.1]
2. Irregular release of Education Stipend without request of the applicant, *istehqaq* Certificates, and also through Principal F.G College for women, G-10/4 Islamabad instead of issue of cheques directly to Educational Institutions concerned - Rs.3.192 Million [Para 1.6]
3. Payment of Rs. 1.447 million other than through crossed cheques [Para 2.1]
4. Non-Refund of un-spent balances - Rs 1.793 million [Para 1.2 & 2.2]
5. Selection of Non-Qualified Chairmen of 36 LZCs [Para 1.5]
6. Release of Social Welfare Rehabilitation Grant and Marriage Assistance without obtaining application forms and *Istehqaq* certificates– Rs 220,000 [Para 1.3]

7. Approval of the cases of marriage assistance only by LZC instead of by name of beneficiary– Rs.470,000 [Para 1.7]
8. Non production of record [Para 1.8]

D. Status of paras included in Memorandum for DAC (MFDAC)

Six (06) paras are included in MFDAC. The title, amount and decisions of DAC are shown in ***Annexure-G***.

E. Internal Controls

Internal control system is the most effective tool of management for good governance. Audit noted that internal controls were weak in the District Zakat Administration, and other formations funded out of District Zakat Fund. This was reflected in the following audit observations:

1. Retention of Zakat Fund in bank accounts in order to utilize the amounts beyond the currency of financial year without any authorization and non-refund thereof;
2. Non-adherence of mandatory regulatory framework in certain autonomous organizations;
3. Disbursement of zakat to beneficiaries without determination of *istehqaq*;
4. Lack of expertise of officers and staff for proper implementation of system; and
5. Lack of necessary arrangements for prompt refund of Zakat Fund, wherever applicable, and its credit in the Central Zakat Fund for prompt assistance of the needy persons.

F. Recommendations

1. Accounts need to be regularly reconciled as per Government instructions;
2. Payments to '*mustahiqeen*' need to be made through crossed cheques and '*mustahiqeen*' are assisted by the Zakat committees in opening of bank accounts;
3. Only qualified person needs to be selected as Chairman / Member Local Zakat Committee;
4. Refund of unspent balances of Zakat Fund needs to be made timely by the management of various formations, to CZF;

5. Internal audit needs to be conducted regularly and reports thereof shared with external audit; and
6. Relevant record needs to be produced for audit and strict action taken against persons held responsible for non-production under section 14(2) & (3) of the Auditor-General's Ordinance No. XXIII of 2001 read with section 21(3A) of Zakat & Ushr Ordinance, 1980.

Chapter-1

DISTRICT ZAKAT FUND

1.1 Non Reconciliation of Zakat fund Account

According to Para 89 (3) vii of G.F.R Volume-I the head of department and the Accountant General 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 Accountant General's books and that the reconciliation should be made on monthly basis.

The Islamabad Zakat & Ushr Committee (IZUC) did not reconcile the figures appeared in accounts record of IZUC and in the books of Federal Treasury Office. Secondly treasury pass book for the years 2007-08 and 2008-09 was also not maintained in violation of above provisions.

Audit pointed out the irregularity in October, 2009. However, in DAC meeting held on 13th January, 2010 it was replied that reconciliation work had been started. The DAC asked for early reconciliation of accounts but no progress was reported till the finalization of report.

(Based on Para 01 of AIR 2007-09)

1.2 Non-Refund of un-spent balances - Rs 1.590 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 will be refunded to CZF.

The cash book of IZUC revealed that a sum of Rs 1,589,968 was lying unspent at the end of financial years 2007-08 & 2008-09 (detail given below) which was required to be refunded into CZF-08 as per rules.

S. No.	Year ended	Amount (Rs)
1.	30 th June 2008	751,788
2.	30 th June 2009	838,180
Total:		1,589,968

Audit pointed out the irregularity in October, 2009. However, in DAC meeting held on 13th January, 2010 it was replied that after completion of reconciliation process the balance amount would be refunded. The DAC

asked for early refund but no progress was reported till the finalization of this report.

(Based on Para 02 of AIR 2007-09)

1.3 Release of Social Welfare Rehabilitation Grant and Marriage Assistance without application forms and determination of *istehqaq*– Rs 305,000

Section 14(2) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides: “the officer in-charge of any office or department shall afford all facilities and provide record for audit for inspection and comply with request to provide information. Moreover Para 1 of Zakat Disbursement Procedure regarding marriage assistance to unmarried women approved by CZC in 87th meeting held on 16-11-2002 states: “the *istehqaq* of a needy woman shall be determined by the Local Zakat Committee of her area of residence.”

IZUC disbursed an amount of Rs 85,000 (17 cases@5000 each) and Rs 220,000 on account of Social Welfare Rehabilitation Grant and Marriage Assistance respectively without obtaining application forms and *istehqaq* certificates as per detailed in ***Annexure-C***, which was held as irregular.

Audit pointed out the irregularity in October, 2009. However, in DAC meeting held on 13th January, 2010 it was replied that efforts were being made to collect the requisite record. The DAC directed to verify the record but no further progress was reported till the finalization of this report.

(Based on Para 05 & 09 of AIR 2007-09)

1.4 Disbursement of Social Welfare / Rehabilitation Grant amounting to Rs 130,000 amongst 13 LZCs on un-equal basis

Para 2.2, 2.3 & 2.4 of Zakat Disbursement procedure for Social Welfare and Rehabilitation, approved by the CZC in its 93th meeting 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 Committee gets accommodated within the available budget. If funds limitation may restrict this adjustment Local Zakat Committee shall then be selected alphabetically to the extent of funds available. The remaining Local Zakat Committees shall be allocated their shares 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. 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.

IZUC disbursed an amount of Rs 195,000 amongst 39 mushaiqeen of 13 Local Zakat Committees out of 150 LZCs during the year 2008-09, as detailed in *Annexure-A* on un-equal basis whereas the admissible amount to 13 LZCs was only Rs 65,000 @ Rs 5,000 per committee. Hence an excess amount of Rs 130,000 was paid, in violation of above said provision, while no amount was disbursed in the remaining 26 LZCs.

Audit pointed out the irregularity in October, 2009. However, in DAC meeting held on 13th January, 2010 it was replied that all the LZCs were called to apply for it but only 13 LZCs responded. The DAC directed to produce circular seeking application from all LZCs with delivery evidence. No progress was reported till the finalization of this report.

(Based on Para 06 of AIR 2007-09)

1.5 Selection of non-qualified Chairmen of 36 Local Zakat Committees

Section 18(5) of Zakat and Ushr Ordinance, 1980 regarding constitution of LZC required 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.

The IZUC constituted 36 LZCs whose Chairmen did not possess secondary school certificates as detailed in *Annexure-B*, in violation of the Zakat and Ushr Ordinance.

Audit pointed out the irregularity in October, 2009. However, in DAC meeting held on 13th January, 2010 it was replied that chairmen LZCs were being asked to furnish copy of matric certificate. The DAC directed for early production of record but no progress was reported till the finalization of this report.

(Based on Para 08 of AIR 2007-09)

1.6 Irregular release of Education Stipend – Rs 3.192 Million

According to Para 2 of Zakat Disbursement Procedure regarding Educational Stipend approved by CZC in its 85th meeting held on 18th May 2002, the Local Zakat Committee shall determine *Istehqaq* of a student. For this purpose, the student will use a prescribed Zakat Scholarship form titled “MORA Scholarship” Form No. MORA-I. The second part of the form relating to *Istehqaq* will be filled in all respects and signed by the Chairman LZC of the area of which the student is a permanent resident.

Audit observed that a sum of Rs 3,192,000 was released to 395 educational institutions without obtaining “MORA Scholarship” Form No. MORA-I (consists of request of the applicant, determination of *Istehqaq* by LZC concerned and recommendation of the MORA Scholarship Committee). Audit also noticed that the Principal F.G College for women, G-10/4 Islamabad was asked by IZUC to distribute the cheques among 392 Educational Institutions instead of issue of cheques directly to head of educational institution concerned. Thus, release of Zakat Fund of Rs 3,192,000 was irregular.

Audit pointed out the irregularity in October, 2009. However, in DAC meeting held on 13th January, 2010, it was replied that it was not possible for that office to distribute cheques to 395 institutions without the help of staff from the Federal Directorate of Education. The reply was not tenable as sufficient staff was available with the DZC for that purpose. The DAC agreed to probe into the case and fix the responsibility for the irregularity. No further progress was reported till the finalization of this report.

(Based on Para 11 of AIR 2007-09)

1.7 Approval of the cases of marriage assistance only by LZC instead of by name of beneficiary – Rs 470,000

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.

Audit observed that Islamabad Zakat and Ushr Committee (IZUC) approved 47 cases of marriage assistance only by LZC name and not by name of the beneficiary. Many *mustahiqeen* from different LZCs usually apply for such assistance so approval of case without name creates

ambiguity regarding payment to the real beneficiary and also risk of misappropriation increases. Thus payment of Rs 470,000 (47x10000) was held as irregular.

Audit pointed out the irregularity in October, 2009. However, in DAC meeting held on 13th January, 2010 it was replied that chairmen LZCs concerned were being asked to furnish particulars of beneficiaries accommodated. The DZC agreed to probe into the case but no progress was reported till the finalization of this report.

(Based on Para 14 of AIR 2007-09)

1.8 Non production of record

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

Chairman IZUC failed to comply with the above rule and did not produce complete record of 20 LZCs as detailed in ***Annexure- D***, which was a serious violation.

Audit pointed out the irregularity in October, 2009. However, in DAC meeting held on 13th January, 2010 it was replied that record from concerned chairmen is being collected. The DAC directed for early production of record. No progress was reported till the finalization of this report.

(Based on Para 03 of AIR 2007-09)

Chapter-2

LOCAL ZAKAT FUND

2.1 Payment of Rs 1.447 million in cash / open cheques instead of crossed Cheques

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.

Chairmen of 18 LZCs of IZUC disbursed Rs 1.447 million during 2007-09 in cash / open cheques instead of crossed cheques to the beneficiaries as detailed in ***Annexure-E***, in violation of laid down procedure.

Audit pointed out the irregularity in October, 2009. However, in DAC meeting held on 13th January, 2010 it was replied that concerned chairmen were being directed to explain the irregularity. The DAC directed the respective District Zakat Officer to verify that the payment has been made to actual *mustahiqeen*. No further progress was reported to audit till the finalization of this report.

Audit recommends that the CZC may issue instructions to scheduled banks and financial institutions through the State Bank of Pakistan that cheques for Zakat must be credited to the payees account and in no case a cheque issued by a Zakat Committee shall either be opened or en-cashed.

(Based on Para 15 of AIR 2007-09)

2.2 Non-refund of unspent balances by LZCs – Rs 202,986

Para 62 of minutes of 92nd meeting of CZC held on 28th June, 2004 provides that unspent balances as on 30th June, 2005 out of budget for the year 2004-05 will be refunded to CZF. Further, Ministry of Religious Affairs, Zakat and Ushr, vide their letter No.F.4(1)/2003-ZD-2/Rehab/861 dated 25th June, 2005, allowed to utilize the unspent balance for the year 2004-05, up to 30th September, 2005. Moreover, Zakat & Ushr Division clarification vide his Circular No: 3(16) 2002/ZD-2 dated 12th March, 2003 read with A.Z Punjab letter dated 22nd June, 2004 on the above subject, “all allocations from Zakat Funds lapse at the close of financial year, according to Zakat Law & Central Zakat Council decisions”.

Chairmen of 10 LZCs of IZUC did not refund unspent balances of Rs 202,986 as on 30th June, 2009 as detailed in ***Annexure-F*** in violation of laid down procedure. Besides the District Zakat Officer did not take any action for refund of un-spent balances.

Audit pointed out the irregularity in October, 2009. However, in DAC meeting held on 13th January, 2010 it was replied that concerned chairmen LZCs had been directed to refund the unspent amount. The DAC directed to deposit the unspent amount in CZF-08. No progress was reported till the finalization of this report.

(Based on Para 16 of AIR 2007-09)

Detail of Irregular Release of Social Welfare and Rehabilitation

S. No.	Name of LZC	Period	No of cases	Amount released	Amount to be released	Excess released
1	New Shakrial	2007-08	4	20,000	5,000	15,000
2	Sohan	2007-09	6	30,000	5,000	25,000
3	Muslim Colony	2007-09	5	25,000	5,000	20,000
4	Rawat II	2007-08	3	15,000	5,000	10,000
5	Rawat I	2007-08	4	20,000	5,000	15,000
6	G-9/3	2008-09	2	10,000	5,000	5,000
7	Bangril	2008-09	2	10,000	5,000	5,000
8	Rawat IV	2008-09	3	15,000	5,000	10,000
9	Mera Magial	2008-09	2	10,000	5,000	5,000
10	G-6/H-1&2	2008-09	2	10,000	5,000	5,000
11	Ali pur-I	2008-09	2	10,000	5,000	5,000
12	Noor pur Shahan	2008-09	2	10,000	5,000	5,000
13	Koral Gangal	2008-09	2	10,000	5,000	5,000
		Total	39	195,000	65,000	130,000

Non-qualified Chairmen of LZCs

S. No.	Name of LZCs	Code No. of LZC	Name of Chairman
1	Athal	0010001	Muhammad Shafiq
2	Bhadana Kalan	0010002	Muhammad Alyas
3	Bhimber Trar	0010003	Ghulam Shabbir
4	Dherik mohri	0010004	Abdul Ghaffor
5	I-10/1-2	0010029	Shams-ud-din
6	Jaba Taili	0010030	Muhammad Younus
7	Kirpa I	0010033	Raja Mansoor
8	Kot Hatiyal (North)	0010034	Raja Mehboob Kiyani
9	Malot	0010037	Khalid Mehmood Abbasi
10	Malpur	0010038	Waseem kiyani
11	Nara Syedan	0010039	Shahid Akbar
12	Noorpur Shahan	0010040	Muhammad Ramzan
13	Phugran I	0010042	Babu Bashir Ahmed
14	Phulgran II	0010043	Ghulam Abbas
15	Alipur-III	-	Mr. Sajid Mehmood
16	Chak Shahzad	0010090	Baber
17	Chehhan	0010091	Haji M. Rafique
18	Chata Bakhtawar	-	Liquat Mughal
19	Darwala	0010093	Tariq Mehmood
20	Jandola	0010107	Shah Room

S. No.	Name of LZCs	Code No. of LZC	Name of Chairman
21	Jhangi Syedian	0010187	Gulam Safdar
22	Khana Dak	0010031	Master Sabir
23	Kilya (Chira)	-	Abdul Rahim
24	Kirpa-II	0010195	Farukh Aziz
25	Lakhwal	0010156	Mulana M. Nazir
26	Mera Begwal	0010118	M. Ilyas Bhatti
27	Nilore	0010024	Major Ejaz
28	Pind Begwal (Sharqi)	0010130	Raja Shakoore Ahmed
29	Pind Malkan	0010127	Haji M. Ayub
30	Poona Faqira	0010065	Sohail Hussain Malik
31	Sheikpur	0010053	M. Bishrat
32	Sihala Ward. No.2	-	Malik Imran Hafiz
33	Sihala-III	0010188	Haji M. Sharif
34	Sihali	0010138	Mehrban
35	Phag Panwal	0010128	Aurang Zaib
36	Panjran	0010129	Yousuf

Non-production of application forms and *istehqaq* certificates of marriage assistance

S. No.	Name of LZC	Amount
1	Kalia	10,000
2	Talhar	10,000
3	Naryas Pado	10,000
4	Johad	10,000
5	Golra Sharif	10,000
6	G-9/2	10,000
7	Pind Malhan	10,000
8	Kot Hathial	10,000
9	Mohrain	10,000
10	Juri Budane	10,000
11	Kot Hathial-II	10,000
12	Kirpa	10,000
13	AliPur-II	10,000
14	New Shakrial	10,000
15	Muslim Colony	10,000
16	Koral Gangal	10,000
17	Kirpa-I	10,000
18	F-7/1-4	10,000
19	Phulgran-I	10,000
20	Phulgran-II	10,000
21	Mohra Nigyal	10,000
22	Herno Thanda Pani	10,000
	Total	220,000

Non-production of record of LZCs

S. No.	Code of Local Zakat Committee
1	0010002
2	0010012
3	0010014
4	0010016
5	0010021
6	0010029
7	0010038
8	0010055
9	0010073
10	0010077
11	0010085
12	0010119
13	0010122
14	0010130
15	0010145
16	0010152
17	0010158
18	0010162
19	0010166
20	0010170

Annexure E

Para 2.1

Details of payment in cash/through bank advice instead of crossed cheques

S. No.	Code No. of LZC	Names / particulars of <i>Mustahiqeen</i>	Year/ Cheque No.	Amount (Rs.)	Remarks
1	0010105	All Payment	2007-09	250,764	Open cheques
2	0010198	All Payment	2007-09	169,000	Open cheques
3	0010068	All Payment	2007-09	399,000	Open cheques
4	0010042	-	2007-09	297,000	Open cheques
5	0010128	All Payment	2007-09	202,500	Open cheques
6	Tumair I	Samina Akhtar	5380339	5,000	Cash Payment
7	0011012	-	4395163	10,000	Open cheque
8	0010007	Shakila Bibi	7621481	10,000	Open cheque
		Aqila Bibi Bibi	7021476	10,000	Open cheque
		Aya Gul	7021497	2000	Open cheque
		Shamshad Begium	7021452	2000	Open cheque
9	0010078	Skina Jan	331361	3000	Open cheque
		Sawar Jan	331380	3000	Open cheque
		Hukam Dad	331370	3000	Open cheque
		Irshad Begium	331376	3000	Open cheque
10	0010107	Qismat Jan	5277397	3000	Cash
		Jamila Bibi	5277395	3000	Cash
		Zubida Begium	5277388	3000	Cash
		Samina Bibi	5277394	3000	Cash
		Razia Bibi	5277383	2000	Cash
11	0010053	Farooq Bibi	4849532	3000	Cash
		M. Amin	4849531	3000	Cash
		Suriya Bibi	4849534	3000	Cash
		Zeenat Begium	4898533	3000	Cash
		Ghafoor Jan	4898552	3000	Cash
12	0010033	Rahima Bibi	6380366	3000	Cash
		Shazia	5535428	3000	Open cheque
		Ferooz Jan	5535429	3000	Open cheque
		Mehboob	5535434	3000	Open cheque
13	0010026	--	06622741	10000	Open cheques
		--	04788968	2500	Open cheques
		--	04788967	2500	Open cheques
		--	04788952	2500	Open cheques
		--	04788963	2500	Open cheques
		--	04788970	2500	Open cheques

		--	04788961	2500	Open cheques
14	0010070	Riffat Bibi	55827200	3000	Cash
		Shahida Bibi	5582687	3000	Cash
		Fazl Jan	5582696	3000	Open cheque
		Maqbool Jan	5582674	2500	Open cheque
			Total	1,446,764	

Annexure F

Para 2.2

Non-refund of unspent balance on 30-06-2009

S. No.	Code No. of LZC	Names LZCs	Amount (Rs.)
1	0010007	Karal Ghangal	8725
2	0010042	Phulgrian (Ward No.1)	48213
3	0010096	F-7/2-3	16034
4	0010118	Mera Begwal	9799
5	0010100	Gagri	84713
6	-	Rehara	5200
7	0010048	Syed Pur	2228
8	0010112	Kot hatjyal janobi	13245
10	0010128	Pagh Panwal	14829
		Total	202,986

Annexure-G

Executive Summary (E)

Detail of paras included in MFDAC

S. No.	Para No.	Title	Amount (Rs)	DAC decision
1	04	Release of marriage assistance without obtaining copies of nikahnamas	170,000	Settled subject to verification by statutory audit
2	07	Release to deeni madaris & educational institutions without obtaining the reports of performance review meeting and in one installment	5.063 million	Pending till the verification of Performance review and discontinuance of practice of single payment in one year in future.
3	10	Release of Stipend to Deeni Madrassah Khalid Bin Walid without Application forms	39,800	Pending till verification report from DZO & provision of report to Audit with record
4	12	Over payment to the student of Bachelor Programme	4,500	Settled subject to refund of amount.
5	18	Non Production/ In-complete production of record	00	Settled subject to production of record within one month
6	19	Undue assistance out of Zakat fund after rehabilitation	11,500	Settled subject to recovery and deposit into Central Zakat Fund-08