

# ACCOUNTING PROCEDURE FOR THE PUNJAB PROVINCIAL ZAKAT FUND

## CONTENTS

1. INTRODUCTORY
2. LEGAL FRAMEWORK
3. GENERAL
4. CODIFICATION OF TRANSACTIONS
5. RECEIPTS
6. HEADS OF RECEIPTS
7. MISCELLANEOUS
8. PAYMENTS
9. HEADS OF PAYMENTS
10. OPERATION OF THE ACCOUNT FOR PAYMENTS
11. CHEQUE BOOKS
12. ACCOUNTS
13. MAINTENANCE OF ACCOUNTS
14. REPORTS TO BE RECEIVED FROM THE STATE BANK OF PAKISTAN
15. RECONCILIATION OF ACCOUNTS
16. AUDIT AND INSPECTION
17. CHART OF ACCOUNT OF THE PROVINCIAL ZAKAT FUND

TEXT

**CHAPTER I  
INTRODUCTORY**

*[1<sup>st</sup> July, 1982]*

**Legal Framework**

1. Sections 7, 8, 9 and 10 of the Zakat and Ushr Ordinance, 1980, hereinafter referred to as the Ordinance and the Zakat (Transfer and Disbursement) Rules, 1980, form the basis of the Accounting Procedure for the **Punjab Provincial Zakat Fund**. The relevant provisions of the Law are reproduced below:

“7. Establishment of Zakat Funds.—There shall be established the following Zakat Funds, namely,—

- (b) a Provincial Zakat Fund for each Province to which shall be credited—
  - (i) the transfers to it from the Central Zakat Fund ;
  - (ii) the Zakat paid into it voluntarily ;
  - (iii) the transfers, if any, from the Local Zakat Funds ; and
  - (iv) the grants, atiyat and any other receipts ;

8. Utilization of Zakat Funds.—The moneys in a Zakat Fund shall be utilized for the following purposes, namely,—

(a) assistance to the needy, the indigent and the poor, particularly orphans and widows, the handicapped and the disabled, eligible to receive Zakat under Shariah, for their subsistence or rehabilitation, either directly or indirectly through deeni madaris or vocational educational institutions or public hospitals, clinics, dispensaries or health laborato-ries :

Provided further that the list of institutions through which assistance from a Provincial Zakat Fund is to be given shall be prepared and maintained according to prescribed basis and manner, by the Provincial Council in whose jurisdiction these are situated ; and

(b) expenditure on the collection, disbursement and administration of Zakat and Ushr:

Provided that the expenditure on a Provincial Zakat Council and the administrative organization of a Chief Administrator, and that on a District Committee, Tehsil Committee, Taluqa Committee of Sub-divisional Committee shall be met by the Provincial Government concerned

Provided further that the banking services and the services connected with the assessment or collection of Zakat or Ushr realizable on compulsory basis under this Ordinance shall be rendered free of charge, except that the Administrator General or the Chief Administrator in regard to Ushr may authorize payment of remuneration for any specified services ; and

- (c) any other purpose permitted by Shariah.

9. Disbursement from Zakat Funds.—(1)\*\*\*\*\*

(2) A Provincial Council may from the Provincial Zakat Fund make disbursements, and transfer fund ; to a Local Zakat Fund, in such form and manner as may be prescribed and as would help in ensuring satisfaction of the needs of the needy and the poor throughout its jurisdiction, as far as possible, on a uniform basis :

Provided that a Provincial Council may, in exceptional circumstances, transfer funds from the Provincial Zakat Fund to the Central Zakat Fund.

(3) \*\*\*\*\*

Provided that a Local Committee may or, if so required by the Provincial Council shall, transfer from the Local Zakat fund to the Provincial Zakat Fund, funds surplus to its needs.

10. Accounts.—(1) The accounts of ..... a Provincial Zakat Fund..... shall be maintained and operated..... by .....the Chief Administrator..... in such form and manner as may be prescribed.

(2) The records of the accounts of the Zakat Funds shall be preserved for such period, and shall be made available for audit or inspection to such persons or agencies, and in such manner, as may be prescribes”.

**General**

2. In this Accounting Procedure, unless there is anything repugnant in the subject or context, the terms used shall have the same meaning as assigned to them in the Ordinance.

3. The Accounts of the Provincial Zakat Fund will be maintained by the State Bank of Pakistan, Lahore, under the head Punjab Provincial Account No.3-Provincial Zakat Fund.

4. All financial transactions represented by receipt and pay-ments shall be accounted for immediately whenever these occur. A Receipts and Payments Account of the Provincial Zakat Fund ill be prepared on weekly, monthly and yearly basis by the State Bank of Pakistan. These Accounts will be a summary of the transactions as in the books of account of the Bank and classified under suitable headings including the opening and closing balances.

5. The account of the Provincial Zakat Fund will also be maintained by the Provincial Zakat Administration for the purposes of day to day reference and as a cross check on the account maintained by the State Bank of Pakistan.

**Codification of Transactions**

6. A three-digit numerical code will be used for recording an accounting entry under the heads : receipts and payments. These numerical codes will identify the broad classification to which a transaction relates.

7. A Chart of Accounts of the Provincial Zakat Fund ’ showing details of codes as at annexure A will be used for the purpose of recording and classifying the transactions and preparing periodical accounts of the Provincial Zakat Fund.

8. Any addition to, deletion from, or amendment of the Chart of Accounts, including the numerical code, will be made by the Provincial Zakat Administration only and notified to all concerned.

## **CHAPTER II**

### **RECEIPTS**

#### **Heads of Receipts**

9 The receipts into the Punjab Provincial Account No. 3 Provincial Zakat Fund, will be made up of collections from the following four major heads :

- (1) Transfer from Central Zakat Fund ;
- (2) Zakat Voluntary ;
- (3) Transfers from the Local Zakat Fund ; and
- (4) Grants, Atiyyat and Other Receipts.

#### **Transfer from Central Zakat Fund (Account Code 300)**

10. This head of account will be credited with the amount transferred from the Central Zakat Fund.

#### **Zakat Voluntary (Account Code 310)**

11. This head of account will be credited with the collections of Zakat paid on a voluntary and self-assessment basis in respect of the assets mentioned in the Second Schedule of the Ordinance.

12. (1) Zakat Voluntary when designed to be paid by any individual or organization within or outside Pakistan into the Provincial Zakat Fund Account, will be credited in any branch of a bank operating in Pakistan, a post office, National Savings Centre or an office/branch of a financial institution accepting deposits.

(2) The bank/office receiving the financial instrument will after realizing the cash, issue a receipt to the depositor on form **PZ-22**. Carbon copy of the receipt will be retained for the record of the bank office/centre. This receipt will serve as the Zakat Deduction Certificate for claiming exemption from income tax. No duplicate copy of this receipt shall be issued.

(3) The bank/office will keep a record of such receipts in a register on form **PZ-23**.

(4) Immediately after the close of each quarter (i.e. after 30 September, 31 December, 31 March and 30 June), the bank/office will transfer the amount collected during the quarter to its head office alongwith a return on form **PZ-24**.

(5) The head office of the bank or other institution (which is also a Zakat Deductions Controlling Agency), after consolidating the amounts received from its branches/subordinate offices, will deposit the same through challan on form **PZ-25** into the office of the State Bank of Pakistan located at the headquarters of the Provincial Zakat Administration. This amount will be deposited under the head "Punjab Provincial Account No. 3 Provincial Zakat Fund". Three copies of the challan will be sent to the State Bank of Pakistan Office, which will return one copy after en-dorsing receipt of the amount, and the fourth copy will be sent simultaneously to the Provincial Zakat Administration.

(6) Of the two copies of form **PZ-25** kept by the State Bank of Pakistan Office, one will be retained for its record and the other will be sent to the Provincial Zakat Administration alongwith monthly consolidated statement on form **PZ-21**.

13. (1) Zakat Voluntary when received in the Provincial Zakat Administration in the form of any negotiable instrument, like cheque, draft, order, I person or by mail, will be entered in a register (form **PZ-02**) and a provisional receipt will be issued to the remitter on form **PZ-07** The receipt

will be signed by an officer authorized in this behalf by the Chief Administrator Zakat. The receipt will be prepared in duplicate through carbon process, retaining the carbon copy for office record. The cheque, etc., will be crossed in the Provincial Zakat Administration, if not done so already. The cheque, etc., will be sent alongwith the bank challan (form **PZ-01**) to the State Bank of Pakistan, Lahore for crediting **the amount into the Provincial Zakat Fund Account. The clearance of the cheque**, etc., will be watched and the credit of the amount to the Provincial Zakat Fund, when afforded, will be recorded in the register. The remitter will then be informed of the credit of the amount in the Provincial Zakat Fund and issued a Zakat Certificate on form **PZ-08** which will be prepared in duplicate by carbon process and signed by an officer authorized by the Chief Administrator Zakat.

(2) Zakat Voluntary shall not be received in cash in the Provincial Zakat Administration.

(3) Each receipt or Zakat Certificate will relate to one head of receipt only.

### **Transfers from the Local Zakat Funds (Account Code 320)**

14. (1) This head of account will be credited with the amount, if any, transferred from the Local Zakat Funds to the Provincial Zakat Fund.

(2) The Local Zakat Committee shall transfer such amount through a crossed cheque to be sent to the Provincial Zakat Administration. The cheque shall be sent alongwith bank challan (form PZ-01) to the State Bank of Pakistan, Lahore for crediting the amount to the Provincial Zakat Fund Account.

### **Grant, Atiyyat and Other Receipts (Account Code 330)**

15. This head of account will be credited with the amounts received as grants, atiyat and other receipts for deposit into the Provincial Zakat Fund Account. This head of account will have the following three minor heads :

(a) Grants (Account Code 331).—This account will be credited with the amounts received as financial grants from government or from a semi-government or non-government agency for any specified or unspecified purpose. Grants will be credited through crossed cheque or authority letter in the State Bank of Pakistan accompanied by a bank challan following the same procedure as for depositing Zakat Voluntary.

(b) Atiyyat (Account Code 332).—This account will be credited with voluntary donations to the Provincial Zakat Fund Account otherwise than on account of Zakat or Ushr including sadaqat-e-nafilah. Atiyyat will be credited in any branch of a bank operating in Pakistan, post office, a National Savings Centre or an office/branch of a financial institution accepting deposits, by following the same procedure as set out for Zakat Voluntary in paragraph 12 above.

(c) Other Receipts (Account Code 333).—This account will be credited with all other receipts which on account of their nature cannot be directly credited to any of the above specified heads of accounts. The amount will be credited in any branch of a bank operating in Pakistan, a post office, a National Savings Centre or an office/branch of a financial institution accepting deposits by following the same procedure as set out for Zakat Voluntary in paragraph 12 above.

### **Miscellaneous.**

16.(a) The amounts received in the form of Cheques, etc., for credit to the Provincial Zakat Fund account will be deposited in the State Bank of Pakistan and a provisional receipt

on form **PZ-07** will be issued in **favour** of the person on whose behalf the cheque, etc., is received.

(b) Zakat Certificate on form **PZ-08** will be issued later after the bank credit advice has been received.

(c) Each bank Challan will relate to one head of receipt only. Several amounts belonging to the same head of receipt will be de-deposited with one and the same challan but amounts belonging to different heads will be deposited separate challans.

## **CHAPTER III PAYMENTS**

### **Heads of Payments**

17. There will be the following six major heads of payments from the Provincial Zakat Fund

- (1) Transfers to Local Zakat Funds ;
- (2) Assistance through deeni madaris ;
- (3) Assistance through vocational educational institution ;
- (4) Assistance through health institutions ;
- (5) Transfers to Central Zakat Fund ; and
- (6) Other Payments.

#### **Transfers to Local Zakat Funds (Account Code 400)**

This head of account will be debited with the amounts transferred from the Provincial Zakat Fund Account to the Local Zakat Funds.

#### **Assistance through deeni madaris (Account Code 450)**

This account will be debited with the amounts spent in providing assistance through deeni madaris in the Province.

#### **Assistance through vocational educational institutions (Account Code 460)**

This account will be debited with the amounts provided as assistance through vocational educational institutions.

#### **Assistance through health institutions (Account Code 470)**

This account will be debited with the amounts given as assistance through health institutions.

#### **Transfers to Central Zakat Fund (Account Code 480)**

This account will be debited with the amounts, if any, transferred to the Central Zakat Fund Account.

#### **Other Payments (Account Code 490)**

This account will be debited with all other payments which because of their nature cannot be directly debited to any of the above accounts.

#### **Operation of the Account for payment**

18. All payments authorized by the Provincial Zakat Administration, will be debited to the Punjab Provincial Account No.3—Provincial Zakat Fund and to no other account. The Account will not be debited without the written authorization of the Provincial Zakat Administration.

19. The drawing on the Provincial Zakat Fund Account will be restricted to the extent of the credit balance available in the Account irrespective of the fact whether the Provincial Government's overall balance with the state bank of Pakistan is plus or minus.

20. The Account will be operated as a rule, through cheques drawn on the State Bank of Pakistan to be signed jointly by any two of the following officers of the Provincial Zakat Administration as decided by the Chief Administrator Zakat :—

- (i) Chief Administrator Zakat
- (ii) Administrator Zakat
- (iii) Accounts Officer Zakat

21. No drawing on the Account will be made by the officers designated and authorized to operate the Account unless the Provincial Zakat Council has approved the transfer or payment of such amounts.

22. All cheques will be crossed cheques enfaced with words " Account Payee only " preferably printed or stamped on them.

23. No cheque will be issued except for immediate payment.

24. Each cheque will show the head of payment.

25. The cheque preparing officer will prepare the cheque and get it signed from the relevant officers personally with appropriate noting on the file.

26. Immediately after a cheque is prepared, but before it is signed and its counterfoil initialed, its particulars will be entered in the Register of Payment (form PZ-03).

27. The Following precautions will be taken at the time of signing the cheques :—

(i) that the amount, the particulars of the payee and the head of payment as given in the cheque as also on its counterfoil are the same and correct ;

(ii) that the payments have been duly authorized by the Provincial Zakat Council ;  
and

(iii) that the particulars of the cheque have been duly entered in the Register of Payments. (form PZ-03).

28. If a cheque is issued but not encashed within three months of the date of issue, its cancellation at the expiry of that period will be deemed to be automatic and a new cheque issued in lieu thereof, if still required.

29. A cheque spoiled or cancelled for any reason, will be marked ' **CANCELLED** ' across the cheque, as also across its counterfoil over the dated signature of the officer authorized to prepare the cheque. The cancelled cheque will be attached securely with its counterfoil. An entry in red ink will be made in the re-marks column of Register of Payments (PZ-03) in this behalf by the cheque preparing officer.

30. The counterfoils of the used cheques as also the spoiled cheques duly cancelled will not be tampered with or destroyed, but retained carefully for inspection or audit, as and when required.

31. For transfer of funds from the Provincial Zakat Fund Account to the Local Zakat Fund Accounts, instead of Provincial Zakat Administration issuing separate cheques to each Local Zakat Committee, the following procedure may be adopted :

(a) The Provincial Zakat Administration will send to the State Bank of Pakistan, Lahore Office, tehsil-wise lists, in duplicate in form PZ-0, of the Local Zakat Committees alongwith the particulars of their bankers and account numbers, showing the amounts to be transferred to each Local Zakat Fund. The advice/cheque of the total amount to be so transferred from the Provincial Zakat Fund Account will also be sent alongwith the list. The advice and the lists on each page will be signed by the same two officers who are authorized to sign cheques, as provided in para 20.

(b) The State Bank of Pakistan, Lahore Office will transfer the lists of the Local Zakat committees received from the Provincial Zakat Administration pertaining to the jurisdiction of other **SBP** offices in the Province along-with the **authorisation** of the amount involved to be transferred to these LZF Accounts.

(c) The State Bank of Pakistan Offices will transfer the amount to the bank account of a Local Zakat Committee by means of a bank draft drawn on the nearest branch of the National Bank of Pakistan in **favour** of the banker of the Local Zakat Committee. This draft will be crossed and marked " Account Local Zakat Committee Account number ..... ". The bank draft will be sent by the State Bank of Pakistan Office under registered cover to the bank branch keeping the account of the Local Zakat Committee.

(d) The bank branch keeping the account of the Local Zakat Committee will get the draft **encashed** and credit the amount to the account of the Local Zakat Committee under intimation to the Local Zakat Committee as also to the **SBP** Office remitting the draft.

(e) The State Bank of Pakistan Offices will inform the State Bank of Pakistan, Lahore Office of the credit of the amounts to the Local Zakat Fund Accounts.

(f) The State Bank of Pakistan, Lahore Office will return one copy of form **PZ-09** to the Provincial Zakat Administration after recording the dates of credit of the amounts to Local Zakat Funds under the signature of an authorized officer.

(g) Each office/branch will take care to perform the function entrusted to it in this para through most expeditious means.

### **Cheque Books**

32. On receipt, the blank cheque books will be entered in the Stock Register of Cheque Books (form **PZ-05**) after counting the cheques in each cheque book. The cheque books will be kept by an officer designated by the Chief Administrator Zakat. These cheque books will be kept in a separate shelf of a chest under lock and key where no other papers or cash will be kept. A superior officer, designated by the Chief Administrator Zakat will check the stock of blank cheque books and also the proper custody of the cheque book in use every month.

33. One cheque book will be issued at a time to the cheque preparing office to be designated by the Chief Administrator Zakat. At the time of issue of a cheque book the cheque preparing officer will count the cheques in the cheque book. Entries in register **PZ-05** will be made while issuing the cheque book.

34. No blank cheque book will be issued to the cheque preparing officer unless he returns counterfoils of the previous cheque book issued to him.



## **CHAPTER IV ACCOUNTS**

### **Maintenance of Accounts**

35 The Provincial Zakat Administration will maintain the following books of accounts for keeping accounts of receipts and payments :

(i) Day Book of Receipts and Payments (form **PZ-06**) : All receipts and payments transactions occurring during the day will simultaneously be recorded in the book.

(ii) Register of cheques and other financial instruments received for deposit into the Provincial Zakat Fund Account (form **PZ-02**) : Immediately on receipt of a cheque or other financial instruments, it shall be entered in this register and deposited, through the bank challan (form **PZ-01**) in the State Bank of Pakistan, the credit of the cheque, etc., to the Provincial Zakat Fund Account will be watched and entries will be made in the register when the credit has been afforded.

(iii) Register of Payments (form **PZ-03**) : Immediately on preparation of a cheque or payment advice, it shall be entered in this register. The date of actual debit to the Provincial Zakat Fund Account will be watched and entered in the relevant column of the register.

(iv) Register showing the consolidated monthly position of Provincial Zakat Fund **Account** (form **PZ-40**) : In this register shall be entered on the first working day of the month following the month to which the accounts relate, the opening balance, receipts, payments and closing balance of the month as reflected in the accounts main-tained in forms **PZ-02** and **PZ-03**. The position of the accounts as communicated by the State Bank of Pakistan, Lahore on form **PZ-21** will be entered in this register in the second line. After reconciliation of the accounts, the reconciled figures will be entered in the third line for the month.

### **Reports to be received from the State Bank of Pakistan**

36 The State Bank of Pakistan will furnish every Saturday to the Provincial Zakat Administration a weekly statement on form **PZ-20** relating to the week ended Thursday. This will be in the nature of telegraphic advice depicting the position of opening balance of the Punjab Provincial Account No. 3-Provincial Zakat Fund, consolidated receipts and payments during the week and the closing valance at the close of the week.

37. A monthly statement on form **PZ-21** will be received in the Provincial Zakat Administration from the State Bank of Pak-istan Lahore before the close of the month following the month to which it relates.

38 The Following documents will be received alongwith the monthly statement on form **PZ-21** :—

(a) Bank challan (duplicate copy) acknowledging the am-ounts credited as Zakat Voluntary, grants, atiyat and other receipts in the Provincial Account No. 3-Pro-vincial Zakat Fund.

(b) Other supporting documents where deposits receipts are not covered by (a) above ; and

(c) Details of the Provincial Zakat Administration's cheques/ advices authorizing payments by the State Bank of Pakistan during the month under report.

## Reconciliation of Accounts

39. At the close of each month, the entries recorded in the registers maintained in the Provincial Zakat Administration will be compared with the figures reported by the State Bank of Pakistan through monthly statement on form PZ-21 and the accompanying documents. In case of discrepancy, the details supplied by the State Bank of Pakistan will be checked and reconciled with those available in the record of the Provincial Zakat Administration. If any discrepancy persists, it shall be settled by referring the matter to the State bank of Pakistan. The accounts of the Provincial Zakat Fund shall be reconciled on monthly basis.

## CHAPTER V

### AUDIT AND INSPECTION

40. The provisions contained in section 11 of the Ordinance in regard to the audit of the Provincial Zakat Fund are reproduced below :

“ 11. Audit.—(1).....to carry out audit of the Provincial Zakat Fund annually or at shorter intervals, the Provincial Council, shall appoint auditors, being persons who are chartered accountants within the meaning of the Chartered Accountants Ordinance, 1961 (X of 1961).

(2).....

(3) The audit performed by auditors under sub-section

(1) shall include propriety audit.

(4) The annual report of the auditors..... on a Provincial Zakat Fund (shall be laid) before the Provincial Assembly concerned.....

(5) Nothing in this section shall be deemed to prevent—

(a) The Auditor-General of Pakistan from auditing any of the Zakat Funds ;

(b) the Central Zakat Council from getting audited any of the Provincial.....Funds ;.....”

41. The records, documents, account registers and periodical statements pertaining to the Provincial Zakat Fund Account will be preserved carefully and indefinitely and laid open for inspection and audit as and when required.

## Annexure A

### CHART OF ACCOUNT OF THE PROVINCIAL ZAKAT FUND

#### Receipts :

300 — (TRFC)Transfers from Central Zakat Fund.

310 — (ZV) Zakat Voluntary.

320 — (TRFL) Transfers from Local Zakat Funds.

330 — (GAOR) Grants, Atiyyat and Other Receipts.

331 — Grants.

332 — Atiyyat.

333 — Other Receipts.

**Payments :**

400 — (TRTL) Transfers to Local Zakat Funds.

450 — (DMS) Assistance through deeni madaris.

460 — (VOC) Assistance through vocational educational institutions.

470 — (HLT) Assistance through health institutions.

480 — (TRTC) Transfers to Central Zakat Fund.

490 — (OP) Other Payments.

**BANK CHALLAN**

**ORIGINAL**

**PROVINCIAL ZAKAT FUND**

Challan No. \_\_\_\_\_  
Dated \_\_\_\_\_

State Bank of Pakistan \_\_\_\_\_  
Name and  
Address of  
Depositor. \_\_\_\_\_

Amount Rs. \_\_\_\_\_  
(Rupees. \_\_\_\_\_  
\_\_\_\_\_)

Cheque/Draft No. \_\_\_\_\_ Dt \_\_\_\_\_

Drawn on \_\_\_\_\_

Head of Deposit Punjab Provincial Account No.3 \_\_\_\_\_

Provincial Zakat Fund

\_\_\_\_\_  
|                      |  
|                      |  
|                      |  
|                      |  
|                      |

Signature of  
Depositor \_\_\_\_\_  
Received (in words) Rs. \_\_\_\_\_  
\_\_\_\_\_

Manager

**DUPLICATE**

**PROVINCIAL ZAKAT FUND**

Challan No. \_\_\_\_\_  
Dated \_\_\_\_\_

State Bank of Pakistan \_\_\_\_\_  
Name and  
Address of  
Depositor. \_\_\_\_\_

Amount Rs. \_\_\_\_\_  
(Rupees. \_\_\_\_\_  
\_\_\_\_\_)

Cheque/Draft No. \_\_\_\_\_ Dt \_\_\_\_\_

Drawn on \_\_\_\_\_

Head of Deposit Punjab Provincial Account No.3 \_\_\_\_\_

Provincial Zakat Fund  
\_\_\_\_\_

\_\_\_\_\_  
|                      |  
|                      |  
|                      |  
|                      |  
|                      |

Signature of  
Depositor \_\_\_\_\_  
Received (in words) Rs. \_\_\_\_\_  
\_\_\_\_\_

Manager

**TRIPLICATE**

**PROVINCIAL ZAKAT FUND**

Challan No. \_\_\_\_\_  
Dated \_\_\_\_\_

State Bank of Pakistan \_\_\_\_\_  
Name and  
Address of  
Depositor. \_\_\_\_\_

Amount Rs. \_\_\_\_\_  
(Rupees. \_\_\_\_\_  
\_\_\_\_\_)

Cheque/Draft No. \_\_\_\_\_ Dt \_\_\_\_\_

Drawn on \_\_\_\_\_

Head of Deposit Punjab Provincial Account No.3 \_\_\_\_\_

Provincial Zakat Fund  
\_\_\_\_\_

\_\_\_\_\_  
|                      |  
|                      |  
|                      |  
|                      |  
|                      |

Signature of  
Depositor \_\_\_\_\_  
Received (in words) Rs. \_\_\_\_\_  
\_\_\_\_\_

Manager

**PROVINCIAL ZAKAT ADMINISTRATION**

**REGISTER OF CHEQUES AND OTHER FINANCIAL INSTRUMENTS RECEIVED FOR DEPOSIT IN THE PUNJAB PROVINCIAL ZAKAT FUND ACCOUNT**

S. No.	Date of receipt	Name and address of remitter	Description with no. and date of Instrument	Amount						Progressive total of receipts for the month
				Transfers from Central Zakat Fund (Code 300)	Zakat Voluntary (Code 310)	Transfers from Local Zakat Funds (Code 320)	Grants, Atiyyat and Other Receipts (Code 330)			
							Grants (Code 331)	Atiyyat (Code 332)	Others (Code 333)	
1	2	3	4	5	6	7	8	9	10	11
Initials with date		Challan No. and date through Which instrument sent to State Bank of Pakistan.		Page No. under which intimation received from State Bank of Pakistan.		Credit to <b>PZF</b> Date of credit	Initials with date		Remarks	
12		13		14		15	16		17	

**PROVINCIAL ZAKAT ADMINISTRATION**

**REGISTER OF PAYMENTS**

S.No.	Date.	Cheque/payment Advice No. and date	Name of Payee	Payments					
				Transfers to Local Zakat Funds (Code 400)	Assistance Through deeni madaris (Code 450)	Assistance Through Vocational educational institution (Code 460)	Assistance through health institutions (Code 470)	Transfers to Central Zakat Fund (Code 480)	Other Payments (Code 490)
1	2	3	4						
Progressive total payments for the month.				Date/month of clearance of cheque/ <b>PZF</b> debit to	Amount debited to PZF Account	Initials with date		Remarks	
11			--		13	14		15	

**PROVINCIAL ZAKAT ADMINISTRATION**

**REGISTER SHOWING THE CONSOLIDATED MONTHLY POSITION OF THE PUNJAB PROVINCIAL ZAKAT FUND ACCOUNT**

Month	OPENING BALANCE	TOTAL RECEIPTS		TOTAL PAYMENTS		CLOSING BALANCE	INITIALS	REMARKS
		For the month	Progressive for the year	For the month	Progressive for the year			
1	2	3	4	5	6	7	8	9

Figures of the PZA :

Figures of SBP :

Reconciled figures :

**PROVINCIAL ZAKAT ADMINISTRATION**

**STOCK REGISTER OF CHEQUE BOOKS**

S. No.	Date of receipt	Indent No. and letter under which received	Number of cheque books	No. of cheques in each cheque book	Cheque Nos.	Signature with date of the officer keeping cheque books	Date of issue
1	2	3	4	5	6		8

To whom issued	Cheque book issued with cheque Nos.	Signature with date of receiving officer (the cheque prepar-ing officer)	Counterfoil of used cheque book return-ed with description of cheques	Balance of blank cheque books available	Signature with date of the officer keep-ing cheque books	Remarks
9						



**PROVINCIAL ZAKAT ADMINISTRATION**  
**DAY BOOK OF RECEIPTS AND PAYMENTS**

Date of Receipt	Receipt No. and date	From whom received	Account Code No.	Amount Received	Rs	Progressive monthly total	Date signature of the Officer	Date of Payment	Cheque No./ Advice with date	Name of Payee	Account Code No.	Amount Paid
1	2	3	4	5		6	7	8	9	10	11	12

Progressive monthly total Rs.	Progressive monthly balance	Dated signature of the officer	Remarks/Payee <i>acquittance</i>
	Rs.		
13	14	15	16

**PROVINCIAL ZAKAT ADMINISTRATION**

**Provisional Receipt**

(NOT TO BE SUDS FOR CLAIMING TAX EXEMPTION)

Received with thanks cheque/draft No..... dated.....

..... for Rs.....Rupees..... drawn

on..... from.....on account

of.....for credit to the Punjab Provincial Zakat Fund Account. A

Zakat Certificate will be issued on **realisation** of the amount.

Signature and  
Designation

Place :

Date :



**PROVINCIAL ZAKAT ADMINISTRATION**

**Zakat Certificate**

Book No. Certificate No.....

Certified that a sum of Rs.....Rupees..... drawn vide cheque/draft

No.....dated.....on..... Has been received from .....

..... on

account of..... The amount has been credited to the Punjab Provincial Zakat Fund Account.

Signature and  
Designation

**Place :**

**Date**

**PROVINCIAL ZAKAT ADMINISTRATION**

**ADVICE TO THE STATE BANK OF PAKISTAN FOR TRANSFER OF FUNDS TO LOCAL ZAKAT FUNDS**

Division.....

Tehsil/Sub-division

District.....

.....

S.No.	Code No. of the LZC	Name of Local Zakat Committee	Postal address of Local Zakat Committee	Name and address of the bank branch	LZF Bank Account No.	Amount to be transferred from PZF to LZF Rs.	Signature of two authorized officers of the PZA	Credit of amount to <b>LZF</b>		Remarks
								Date of credit	Signature of office of <b>SBP</b>	
1	2	3	4	5	6	7	8	9	10	11

**Form PZ-20**

Provincial Zakat Fund Account position for the week ended.....

(i) Opening balance as on ..... Rs.

(ii) Receipts within the week at the State Bank of Pakistan Offices.....Rs.

(iii) Payments within the week at the State Bank of Pakistan Offices.....Rs.

(iv) Closing balance as on.....Rs.

**Form PZ-21**

**STATEMENT FOR THE PROVINCIAL ZAKAT FUND ACCOUNT FOR THE  
MONTH OF \_\_\_\_\_**

OPENING BALANCE :

(OB) CASH AT BANK :

- 300 — (TRFC) Transfers from Central Zakat Fund.
- 310 — (ZV) Zakat Voluntary.
- 320 — (TRFL) Transfers from Local Zakat Funds.
- 330 — (GAOR) Grants, Atiyyat and Other Receipts.
- 331 — Grants.
- 332 — Atiyyat.
- 333 — Other Receipts.

**Payments :**

- 400 — (TRTL) Transfers to Local Zakat Funds.
- 450 — (DMS) Assistance through deeni madaris.
- 460 — (VOC) Assistance through vocational educational institutions.
- 470 — (HLT) Assistance through health institutions.
- 480 — (TRTC) Transfers to Central Zakat Fund.
- 490 — (OP) Other Payments.

TOTAL PAYMENTS

CLOSING BALANCE :

(CB) CASH AT BANK

**Form PZ-22**

VOLUNTARY ZAKAT CONTRIBUTION PAYMENT CERTIFICATE

Book No..... Certificate No.....

Name of office/branch with address receiving the amount.....

Certified that a sum of Rs.....(Rupees.....) drawn

On.....has been received from.....

On account of Zakat Voluntary (Code No.310) /Grants (Code No. 331) /Atiyyat (Code No. 332) /Other

Receipts (Code No.333), for crediting to the Punjab Pro-vincial Account No. 3—Provincial Zakat Fund.

Place : Office Stamp

Signature with designation of the authorized

Date :

Officer of the branch/office.



PUNJAB PROVINCIAL ZAKAT FUND

ZAKAT DEDUCTIONS CONTROLLING AGENCY

Code No..... Name.....

BRANCH/OFFICE:

NAME

ADDRESS

Register of Voluntary Zakat contributions (Assets Codes 310, 331, 332 and 333)

S. No.	Date	Name and address of depositor	Asset		Amount in rupees	Initials with date	Remarks
			Name	Code No.			
1	2	3	4	5	6	7	8

## PUNJAB PROVINCIAL ZAKAT FUND

QUARTERLY VOLUNTARY ZAKAT CONTRIBUTION STATEMENT FOR QUARTER ENDED \_\_\_\_\_

Zakat Deduction Controlling Agency : Code No.

Name :

Branch/Office :                      Name :

Address :—

S. No.	Zakat Voluntary contribution	Code No.	No. of Persons	Amount in Rupees	Remarks	Remarks
1	2	3	4	5	6	6
	1. Zakat Voluntary		310			
	2. Grants .. .. .		331			
	3. Atiyyat .. .. .		332			
	4. Other Contributions .. .. .		333			
TOTAL						

Office                      Stamp                      Manager/Head of the Office  
of the Branch/Office.

Place :

Date :

PUNJAB PROVINCIAL ZAKAT FUND

Challan No.....  
Date.....

STATE BANK OF PAKISTAN.....

Name and address of the ZDCA with Code No.

Amount deposited :

S. No.	Asset		No. of Persons	Amount in Rupees	Remarks
	Name	Code			
1	2	3	4	5	6
1.	Zakat Voluntary			310	
2.	Grants	..	..	331	
3.	Atiyyat	..	..	332	
4.	Other Contributions	..	..	333	

TOTAL

Signature and designation of the authorized  
Officer of the ZDCA.

Office Stamp

Place :

Date :

TO BE FILLED IN, IN THE STATE BANK OF PAKISTAN OFFICE..... **Received** Rs.....  
(Rupees.....) from.....as per details above.

Signature and Stamp of the Receiving  
Officer of the State Bank of Pakistan

Date :

Place :