

# OPERATIONAL ARRANGEMENTS FOR LOCAL ZAKAT FUND

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

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## **GLOSSARY OF ABBREVIATIONS**

1. AGZ	Administrator-General, Zakat.
2. ACCN	Account Code Number.
3. AEX	Administrative Expense (LZX-3).
4. CAX	Chief Administrator, Zakat.
5. CB	Computer Bureau.
6. CZA	Central Zakat Administration
7. CZC	Central Zakat Council.
8. CZF	Central Zakat Fund.
9. DCC	Data Control Cell.
10. DZC	District Zakat and Ushr Committee.
11. GAOR	Grants, Atiyyat and Other Receipts (LZY-IV).
12. IND	Assistance to Individuals (LZX-1).
13. INST	Assistance through Institutions (LZX-2).
14. LCN	Local Code Number.
15. LZC	Local Zakat and Ushr Committee.
16. LZF	Local Zakat Fund.
17. ODs	Other Disbursements (LZX-4).
18. PZA	Provincial Zakat Administration.
19. PZC	Provincial Zakat Council.
20. PZF	Provincial Zakat Fund.
21. SCR	Six monthly Consolidated Report
22. TRFP	Transfers From the Provincial Zakat Fund (LZY-III)
23. TZC	Tehsil/Taluqa/Sub-divisional Zakat and Ushr Committee
24. UR	Ushr (LZY-I)
25. ZV	Zakat Voluntary (LZY-II).

## TEXT

### Chapter 1 Banking Procedure

- 1- **Opening a bank Account:-**Ensuring the safer possible custody of the moneys constituting an LZF, is the primary responsibility of the Local Zakat Committee collectively, as also that of its chairman and every member, individually.
- 2- As soon as the constitution of an LZC has been formally notified by the DZC, the LZC will meet to pass a resolution to open a profit and loss sharing saving Bank Account or a current account to be known as its LZF profit and loss sharing Savings bank account or a current account with any nearby branch of a scheduled bank.
- 3- After the said resolution has been passed, the chairman of the LZC will write to the bank manager concerned requesting later to open a profit and loss sharing savings bank account or a current account in terms of LZC resolution.
- 4- With the request of the chairman will be enclosed :
  - a) a certified true copy of the DZC-notification formally constituting the LZC; and
  - b) a certified true copy of the LZC-resolution, duly signed by the chairman and at least two sitting members of the LZC.
- 5- For opening the said LZF account, the LZC will use the same account opening form as is used by a limited company for opening a similar account,
- 6- Each LZC will open and maintain only one, and not more than one, such account.

7- As soon as the LZF account has been opened the LZC will inform simultaneously the TZC, the DZC and the PZC of the account no. given by the bank together with the name, the code no. and the exact location of the bank, as also the date of opening the account.

8- Once the said account has been opened, it will not be shifted nor closed nor any other change in regard to its operation effected, except with the prior knowledge of, and clearance from the PZA to be secured through the DZC.

## **B-Receipts:**

9- All deposits by or on behalf of the LZC to the credit of the LZF's said Account will be accompanied by a duly-filled-in, specially-designed pay-in-slips, (form LZ-03), in three identical parts; Part-I, Part-II and Part-III. After recording acknowledgement of the deposit, on these three parts, Part III will be returned to the depositor, Part II will be given to the LZC by way of credit advice and Part-III will be retained by the bank, as a credit voucher. (Blank specially designed pay-in-slips Form LZ-03 will be supplied to the LZC, by the bank branch concerned).

10- Each part of the pay-in-slip (LZ-03) will indicate, clearly and unequivocally, inter alia, the date of deposit, brief particulars of the deposit, the number and the name of the Head of Receipt to which the deposit relates, the amount of deposit, and the particulars of the depositor.

11- There will be the following four Heads of Receipts:

Nubmer	Name
LZY-I	Ushr (UR)
LZY-II	Zakat Voluntary (ZV)
LZY-III	Transfers from PZF (TRFP)
LZY-IV	Grants, Atiyyat and Other Receipts (GAOR)

12. Should, in an odd case, the Head of Receipt be not available in respect of a receipt, the same will be ascertained by the bank from the depositor, or where there is no depositor, e.g., in case of remittances received from outside, from the LZC.

13. One pay-in-slip (deposit slip) (LZ-03) will relate to only one, and not more than one, Head of Receipt. Several amounts relating to the same Head of Receipt may be covered by one deposit slip but amounts belonging to different Heads of Receipt, will be covered by separate deposit slips.

14. All pay-in-slips and other forms of credit advice will be kept by the Chairman LZC carefully, under lock and key, so arranged as to be readily available for purposes of reconciliation, inspection or audit, as and when required.

## **C. Disbursements:**

15. No disbursement will be made by a bank from an LZF Account, unless the same is authorized through a cheque duly signed by the Chairman plus at least one designated member. The bank branches will supply to the LZCs standard cheque books with an additional column on each cheque for recording the head of disbursement. For this purpose, the bank branches will have the following rubber stamp made out and will ensure that before the cheque book is issued

to the LZC, this rubber stamp is affixed on each on each leaf immediately above the space for payee's name: "Disbursement Head [LZX]----- "

16. Each cheque must invariably indicate, clearly and unequivocally, in a printed or rubber stamped column, the Head of Disbursement to which the amount authorised for payment relates. If such indication is, for some reason, not available the same may be ascertained from the LZC before actual payment is made.

17. There will be the following four Heads of Disbursements:

<i>Number</i>	<i>Number</i>
LZX-1	Assistance to Individuals (IND)
LZX-2	Assistance through Institutions (INST)
LZX-3	Administrative Expense (AEX)
LZX-4	Other Disbursements (ODs), including Transfers, if any, to PZF

18. As a rule, all cheques will be crossed cheques with words " A/c Payee only " , preferably printed or stamped, on them; however, where an open cheque has to be issued for reasons unavoidable, it should be made payable to a specified individual, or order.

19. Cheque book will be kept by the Chairman carefully and securely, under lock and key.

20. If a cheque is issued but not encashed within six months of the date of issue, it will be cancelled and a new cheque issued in lieu thereof, if still required.

21. When a cheque is cancelled for any reason, it shall be marked "CANCELLED" across the cheque, along with the dated initials of the LZC Chairman.

22. Counterfoils of used cheques, as also spoilt cheques duly cancelled, will not be destroyed nor lost but retained carefully for inspection or audit, as and when required.

#### **D. Monthly Reconciliations:**

23. On the 3<sup>rd</sup> of every calendar month, for the calendar month immediately preceding, the bank will furnish to the LZC, a Monthly Statement of Account. The bank will use the standard form of the monthly statement of account with the additional information in the "Particulars" column indicating the LZC account Head against each transaction. The identification of each transaction with an LZC Account Head is essential and bank managers will ensure that this information is provided definitely in the monthly statement of account.

24. It will be the duty of the Chairman LZC to see that the Monthly Statement of LZC account is received regularly and punctually and that the entries of the Bank Statement are duly reconciled with the relevant entries in the LZCs' record. While carrying out such reconciliation, due account will be taken of the moneys in transit e.g. cheques deposited with the bank but not realized or cheques issued but not encashed from the bank.

#### **F. Alternative arrangements where Banks not available:**

25. Where no branch of a scheduled bank is available within reasonably workable distance of the LZC office, the LZC may open an Account with a post office.

26 Where due to the non-availability of a bank branch in the vicinity of the LZC office, LZF Account has to be opened by an LZC with a post office, the Chairman LZC will apply through the post office concerned to the Head Postmaster for opening a Public Account stating the object and sources of income of the Fund and the name proposed for the Fund. The Chairman LZC will also intimate the name of the person who will operate the account jointly with him. A Pass Book will be issued in the name of the LZC which will have to be presented at the post office for the purpose of every transaction in the account. For each subsequent deposit or withdrawal of money, the usual prescribed form will be filled up indicating clearly thereon the relevant head of receipt or disbursement. The Post Office will record the relevant head of receipt or disbursement in the last column of the Pass Book. Similar remarks will be recorded by the Postmaster in the ledger. In the first week of every month the Chairman LZC will prepare a statement showing date-wise the particulars of deposit and withdrawal transactions taking place in the account during each calendar month and present it to the Postmaster for verification and return.

27 Where neither the branch of a scheduled bank nor a post office is available within reasonably workable distance, LZC may propose to PZA through DZC, special alternative arrangements, and act according to PZA's advice.

28 No change in regard to an LZC's special alternative arrangements as authorized by the PZA, will be made by and LZC, except with the prior knowledge and clearance of the PZA to be secured through the DZC.

## **CHAPTER II ACCOUNTING PROCEDURE**

### **A- General:**

1. Each LZC will observe the Banking Procedure, the Accounting Procedure and the Data Processing Procedure as are described in the foregoing and the subsequent paragraphs. These procedures by no means are, nor could these be, exhaustive. Should doubt or difficulty arise, clarification may be sought from the PZA; the guiding principle being, that Zakat Funds will be handled in all matters, such as, custody, accounting and analysis, with as much care, caution and vigilance as an honest Muslim of ordinary prudence would apply to an amanat entrusted to him.

2. Each LZC will be identified by a Location Code Number (LCN) to be allotted by the CZA. No LCN will be changed in any manner except by the CZA.

3. Each LZC will use the allotted LCN, invariably in all its documents, e.g., books of account, registers, returns, correspondence, etc.

4. Each LZC will have its own Local Zakat Fund (LZF).

### **B- Receipts:**

5. All moneys received by, on behalf or in favour of, an LZC will be credited to its LZC Account, and to no other account.

6. Such credit will be secured, as a rule, immediately on receipt; where, for good reasons, this may not be feasible, the credit will be secured as soon after the receipt, as possible.

7. As a rule, receipts in the first instance, will be deposited into the bank or the post office, as the case may be, and will not be used directly for financing disbursements or expenditure.

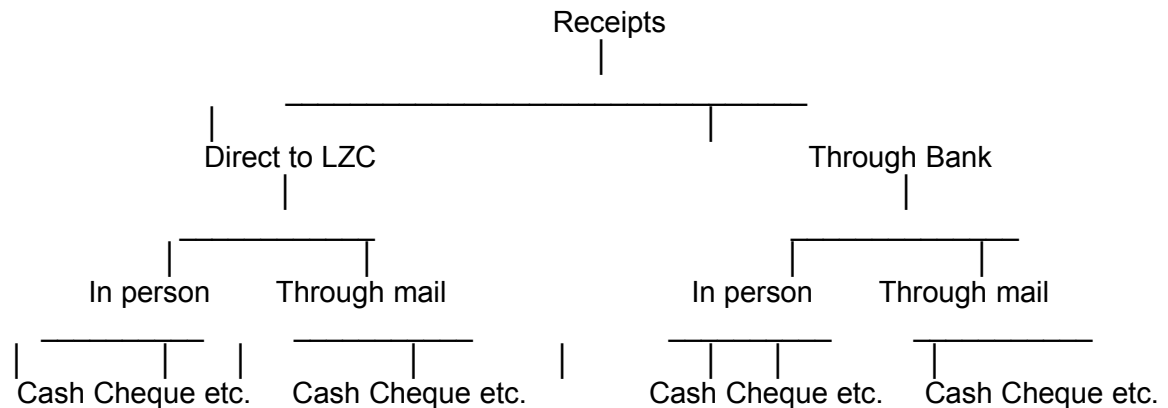
8. All receipts into an LZC will be classified as follows:

LZY-I            Ushr (UR)



LZY-II	ZAKAT Voluntary (ZV)
LZY-III	Transfers from PZF (TRFP)
LZY-IV	Grants, Atiyyat and Other Receipts (GAOR).

9- Receipts may come into an LZF, as follows:



10. Receipts through bank will be preferred over those direct to LZC, particularly over those in person and in cash.

11- Where receipts direct to LZC, in person and in cash become unavoidable, the following procedure will be observed:

(1) As a rule, cash will be received only by the LZC Chairman singly or jointly with any other member, as the LZC may determine, except that an LZC may authorise a lambardar or any other designated agent to collect Ushr and to receive from the Ushr assessee, cash in payment of Ushr dues.

(2) For the cash received, formal receipt in standard pre-printed, mechanically pre-numbered form LZ-10 will issue over the dated signature of the LZC Chairman.

[For detailed procedure in this behalf, please see "Instructions Regarding the Receipt Book (LZ-10)"]

(3) As soon as the receipt has been acknowledged, it will be had entered in columns 2 to 5 of the Main Cash Book (Receipts side) (LZ-13).

[For detailed procedure in his behalf, please see "Instructions Regarding the Main Cash Book (LZ-13)"].

(4) All cash received direct by an LZC will be deposited with the bank, as a rule, the same day as it is received, to the credit of its LZF-Account, through pay-in-slips (LZ-03).

(5) Each pay-in-slip will relate to one head of receipt only: several amounts belonging to the same head of receipt may be deposited under one and the same slip, but amounts belonging to different heads will be deposited through separate slips.

(6) Each pay-in-slip will be prepared in three identical parts after recording acknowledgement; the bank will return Part-III to the depositor, give Part-II to the LZC and retain Part-I as credit voucher.

(7) As soon as the pay-in-slip Part-III acknowledging deposit is received back from the bank by the LZC, its particulars will be entered in the relevant column of the Main Cash Book (LZ-13).

(8) All pay-in-slips acknowledging deposits, received back from the bank, will be securely tagged together in chronological order, date-wise and will be kept in safe custody, Where

a deposit into the bank is made by an LZC itself, both Parts II and III of the receipted pay-in-slip will be tagged together.

(9) The receipted pay-in-slip Parts II and III will not be destroyed or otherwise tampered with, and will be kept available for inspection or audit, as and when required.

(10) Should, for good reasons, it may not be feasible to deposit with the bank, the cash received by an LZC the same day as it is received, (e.g. cash having been received after the banking hours are over), the cash so received, duly acknowledged and duly entered in the Main Cash Book, with pay-in-slip duly prepared in respect thereof, will be kept securely in safe custody. The cash so kept must be deposited with the bank, first thing in the morning of the next working day, unless the amount to be deposited is negligible e.g. Rs. 200/- or less, or the distance between the LZC and the concerned bank branch is too long. In such exceptional case the LZC, through a resolution, may specify and authorise longer gaps than 24 hours, between receipt of cash and its deposit but guarding against losses. As soon as the receipted pay-in-slip is received, particulars of the receipted pay-in-slip will be entered in the Main Cash Book(LZ-13).

12.- (1) Where receipts direct to LZC are in person but not in cash e.g., in the form of cheque etc., a provisional receipt (i.e., subject to realization), in favour of the person on whose behalf the cheque etc. is received, will issue, if so requested, and be handed over to the person bringing the cheque of the LZC.

(2) Pucca receipt in form LZ-10 will issue later, after bank credit advice has been received.

(3) Except for this, the same procedure will be observed in this behalf, mutatis mutandis, as in regard to cash receipts under foregoing paragraph 11

13- For receipts direct to LZC, through mail, the following procedure will be observed:

(1) All incoming mail meant for an LZC will be opened by or in the presence of the LZC chairman.

(2) Receipts through mail, in forms which are as good as cash, will be handled more or less the same way as cash receipts presented in person, under foregoing para11, except that in such cases formal acknowledgement in LZ-10 will be sent to the remitter through mail.

(3) Receipts through mail, in the form of cheques etc.,if not crossed already, will be crossed and made payable to:

“Account Payee Only”

(4) Cheques etc. received by an LZC through mail will be handled more or less the same way as cheques etc. presented to LZC in person, except that the provincial receipt, in the first place and the Pucca receipt(LZC-10) later, will issue such cases, by mail.

14. For receipts through the bank, deposited as cash in forms as good as cash, the following procedure will be observed:

(1) the depositor will be asked, and , if , necessary, assisted, to fill in the pay-in-slip(LZ-03) in three identical parts showing, inter alia, the head of receipt to which the deposit relates.

(2) The bank will record acknowledgment on all the three parts; returning part-III to the depositor, giving Part-II to the LZC as credit advice and retaining Part-I as credit voucher.

(3) The LZC on receiving the credit advice from the bank, will proceed the same way as under foregoing Para II, mutatis mutandis.

15. For receipts at the bank in forms such as crossed cheques, drafts, etc., credit for which becomes available later, after realization, the following procedure will be observed:

(1) The bank will proceed to recover, with utmost speed, the proceeds of the crossed cheque, etc., issued in favour of the LZC.

(2) As soon as the proceeds are realized, these will be credited to the LZF Account with the bank, and the relevant Credit Advice will be given to the LZC.

(3) Each such credit advice will indicate, inter alia, the amount received, the date of receipt and the head of receipt.

(4) Should there be difficulty in identifying the head of receipt or in realizing the proceeds, the bank will bring the same to the LZC's notice.

(5) The LZC, on receipt of the credit advice from the bank, will treat such advice as equivalent of a pay-in-slip acknowledging deposit and observe the same procedure as is laid down in foregoing para 11, *mutatis mutandis*.

16. In the absence of a scheduled bank branch within reasonably workable distance of an LZC, the LZC may have to keep its LZF Account with a post office. In that case, the post office will issue a pass-book in the name of the LZC. All deposits and with-drawls will take place through, and be recorded in that pass-book. The LZC in such a case will be expected to observe, as far as possible, *mutatis mutandis*, the same procedure as has been described in the foregoing paragraphs, in regard to LZCs keeping their LZF Accounts with banks.

17. (1) Where neither a bank branch nor a post office is available within reasonably workable distance of an LZC, special banking arrangements (which) may be proposed by the LZC through the DZC) as approved by the PZA, will be followed. In such cases, the accounting procedures as have been laid down in the foregoing paragraphs will be observed, *mutatis mutandis*.

(2) Care will be taken to ensure that the changes in the standard procedure are minimal and have the prior approval of the PZA, to be secured by the LZC through the DZC.

#### **C. Disbursements:**

18- All moneys disbursed by, or on behalf of, the LZC will be disbursed from the LZF Account, and from no other account.

19- As a rule, disbursements will not be made directly from receipts.

20 All disbursement from an LZF will be classified as follows:

LZX-1	Assistance to Individuals (IND),
LZX-2	Assistance through Institutions (INST),
LZX-3	Administrative Expense (AEX),
LZX-4	Other Disbursements, (ODs) including Transfers, if any, to

PZF.

21-(1) Each disbursement will be authorized by the LZC within the framework of the Zakat law and the rules and the instructions issued there under.

(2) Each payment from an LZF will be covered by a Resolution of the Local Zakat Committee which will be duly minuted and recorded. The particulars of the payees, amount in each case and Head of Disbursement will be indicated invariably in the minutes of the LZC.

(3) Each disbursement authorization will ensure:

- (a) that the sanction is not for more than what the occasion demands; and  
(b) that the sanction does not cause, directly or indirectly, private pecuniary gain to the person or persons, constituting the sanctioning authority.

22- (1) Each Disbursement will quote the date and other particulars of the LZC Resolution for Disbursement so as to facilitate locating the reference, later.

(2) In Case the payment relates to goods supplied (or services rendered), the Chairman will record inter alia, a certificate to the effect that due care was taken to ensure requisite quality and most economical pricing.

23- Within LZC authorization a cheque for the amount covered by the resolution of the LZC, will be prepared for disbursement to the designated payee.

24.-(1) A cheque book for operating the LZF Account will be requisitioned by the LZC Chairman from the bank branch concerned.

(2) Immediately on receipt of a new cheque book from the bank, but before bringing it into use, the number of cheques in the cheque book will be counted to make sure that no cheque is missing and a certificate to that effect will be recorded on the cover of the cheque book over the dated signature of the LZC Chairman and the member designated to operate the account.

(3) The Cheque book will be kept by the LZC Chairman securely under lock and key.

25-(1) As a rule, all disbursements will be through crossed cheques, payable to "Account Payee only".

(2) In case the payee does not have a bank account, order cheque may issue but will be made payable to specified individual only, who may encash it after establishing his identity.

(3) Each cheque will show the Head of Disbursement to which the amount covered by the cheque, relates.

(4) As a rule one cheque will relate to one Head of Disbursement only. Several amounts payable to the same payee if related to the same Head of Disbursement, may be covered by one and the same cheque but amounts belonging to different Heads of Disbursement will be covered by separate cheques.

(5) The counterfoil of each cheque will show, *inter alia*, the date of issue, the identity of the payee, the reason for payment, the amount and the Head of Disbursement, as also the number and the date of the relevant Resolution of the LZC.

(6) Disbursements to institutions will always be through crossed cheques. Disbursements to individuals may be in cash or through cheque, money order or any other means as considered appropriate by the Local Zakat Committee keeping in view the convenience of the individual concerned.

26.-(1) Immediately after a cheque has been prepared, but before it is signed, and its counterfoil initialed, by the LZC Chairman particulars will be entered in the Personal Register (LZ-11) as also in the Main Cash Book-Disbursements Side(LZ-13).

[For detailed procedure in this behalf, please see "Instructions regarding the Personal Register (LZ-11)", and "Instructions regarding the Main Cash Book (LZ-13)"].

(2) Before the LZC Chairman puts his dated signature on the cheque and his dated initials on the counterfoil of the cheque, he will satisfy himself:

(a) that the claim to which the cheque relates, has been duly verified to be genuine;

(b) that the amount, the particulars of the payee and the Head of Disbursement as given in the cheque as also on its counterfoil are the same as given in the relevant Resolution for the LZC;

(c) that all documents pertinent to the amount covered in the cheque have been cancelled by being stamped or marked

"PAID " across the face and initialed, to prevent double payment against the same claim;

and

(d) that the particulars of the cheque and those of the related Resolution of the LZC have been duly entered in the Personal Register (LZ-11) and/or in the Subsidiary Cash Book (LZ-12), as the case may be, and the Main Cash Book (LZ-13) as per Instructions.

(3) It is only after the LZC Chairman has fully satisfied himself as to the merits of the claim and the covering sanction, that he will put his dated signature on the cheque and dated initials on the counterfoil of the cheque.

27 -(1) As a rule, no cheque will be drawn except for immediate disbursement.

(2) If a cheque is not encashed within six clear months of issue, its cancellation on the expiry of six clear months after the date of issue, will be deemed to be automatic.

(3) Fresh cheque in lieu of a cancelled cheque may issue, only if still required,

28.-(1)Counterfoils of the used cheques will not be destroyed or otherwise tampered with, but kept available for inspection or audit, as and when required.

(2) Spoilt cheques too will not be destroyed or otherwise tampered with. These will be stamped or marked ' CANCELLED ' across the face and initialed by the LZC Chairman. Spoilt cheque so defaced will be kept available for inspection or audit, as and when required.

(3) Cheque books whether used, in use or un-used will be kept by LZC Chairman securely, in safe custody

29. Disbursements by an LZC in favour of a payee, will be either:

- a) in person; or
- b) through mail; or
- c) through the bank.

30.-(1) Where the disbursement to the payee is in person, the signature of the payee, (or the thumb-impression, in case of an illiterate payee) will be secured in the relevant column of the personal Register (LZ-11) in acknowledgement of the payment having been received by the payee.

(2) Omitted.

(3) All payees' signatures (or thumb-impressions, as the case may be) will be Counter - signed in the relevant columns of the Personal Register (LZ-11) by the LZC Chairman or a member who can identify the payee.

31- (1) Where disbursement to a payee is through mail remittance, postal acknowledgement as also written acknowledgement from the payee will be secured.

(2) Where disbursement to a payee is through bank remittance, bank remittance advice as also written acknowledgement from the payee will be secured.

(3) The postal remittance advice, the bank remittance advice and the payee's acknowledgment as soon as received will be entered in the relevant columns of the Personal Register (LZ-11), to be countersigned by the Chairman.

(4) Such advices and acknowledgements will be arranged appropriately and kept securely to be available for audit and inspection, as and when required.

32.- (1) Where neither a bank branch nor a post office is available within reasonably workable distance of an LZC, special banking arrangements (which may be proposed by the LZC through the DZC) as approved by the PZA, will be followed. In such cases, the same accounting procedure will be followed, *Mutatis mutandis*, as laid down in the preceding paragraphs.

(2) Care will be taken to ensure that even so, the changes in the standard procedure are minimal and have the prior approval of the PZA, secured through the DZC.

## CHAPTER III DATA PROCESSING PROCEDURE

### A. The Local Zakat Committee.-

1. From the Main Cash Book (LZ-13), each Local Zakat Committee will prepare, in respect of its Local Zakat Fund, and submit to the concerned Assistant Commissioner (or Tehsildar, Naib Tehsildar or Mukhtiarkar), *ex-officio* member TZC, a Six-monthly Consolidated Return (SCR) in standardized form LZ-20, as per time-schedule given below:

	<i>For the six months ending</i>		<i>By</i>
	31 December,		20 January,
30 June,			20 July.

2 Each LZC-SCR will indicate only the LZC position for the six months under report.

### B. The Assistant Commissioner

3 The Assistant Commissioner/*ex-officio* member TZC, acting for and on behalf of the TZC, will ensure that:

(1) SCRs from all the LZCs established in his jurisdiction, are duly received in time;

(2) on each SCR, the name, the location, and the code number of the LZC are correctly indicated;

- (3) on each SCR, entries regarding the Opening Balance the Receipts (Head-wise), the Disbursements (Head-wise) and the Closing Balance, are duly filled in;
- (4) each SCR is duly signed by the LZC Chairman and bears the LZC stamp;
- (5) each SCR is free from patent errors of omission or commission;
- (6) all SCRs are arranged, in the same serial order as that of the LZCs' numerical location code, and then tagged together as a batch, with none missing; and
- (7) the batch is securely and speedily passed on to the Deputy Commissioner/ex-officio member DZC, as per time-schedule given below:

<i>For the six months ending</i>	<i>By</i>
December, 30 June,	10 February, 10 August;

Provided that Islamabad Zakat and Ushr Committee will send its batch of LZ-20 forms duly filled in, alongwith the SCR-form LZ-21, prepared manually, direct to the Central Zakat Administration.

**C. The Deputy Commissioner**

4. The Deputy Commissioner/ex-officio member DZC will ensure, for and on behalf of the DZC, that :

- (1) tehsil-wise SCR (LZ-20) batches from all the tehsils/taluqas in his district except the one for Islamabad Zakat and Ushr Committee, are received at the district head-quarters in time ;
- (2) each tehsil-batch of SCRs is complete, with no SCR from any LZC in any tehsil missing;
- (3) the SCR forms have been arranged properly in the same serial order as that of the LZCs' numerical location code ; and
- (4) duly completed, properly grouped SCR batches from all the tehsils/taluqas in his district are passed on to the PZA (DCC) as per time-schedule given below:

<i>For the six months ending</i>	<i>By</i>
31 December, 30 June,	28/29 February, 31 August.

**D. PZA-Data Control Cell (DCC)**

5. Each PZA will have its Data Control Cell (DCC) whose functions, *inter alia*, will be as follows:—

- (1) to secure all the SCRs in form LZ-20, duly filled in, from all the LZCs in the province, through the relevant TZCs and DZCs, as per prescribed schedule
- (2) to check the SCRs (LZ-20) received, for any patent errors of omission or commission ;
- (3) to dispatch as per following schedule the SCRs (LZ-20) batched tehsil-wise, grouped district-wise, to the Computer Bureau (EDP-Cell) for data processing :

<i>For the six months ending</i>	<i>By</i>
31 December, 30 June,	20 March, 20 September;

30

- (4) to attend to any errors of omission or commission in SCRs (LZ-20) that may be pointed out by the Computer Bureau (EDP-Cell) ;
- (5) to secure from the Computer Bureau (EDP-Cell) out-put SCRs (LZ-21, LZ-22 and LZ-23) as also Ex-ception Reports, or any other Report produced on request or otherwise, according to the prescribed schedule : the schedule for securing SCRs LZ-21 to LZ-23 being as follows :-----

<i>For the six months ending</i>	<i>By</i>
31 December, 30 June,	10 April, 10 October;

- (6) to distribute speedily SCRs LZ-21 to the TZCs concerned, LZ-22, to the DZCs concerned and LZ-23 to the PZA and the CZA;
- (7) to secure back from the Computer Bureau (EDP-Cell) all input documents, e.g., SCRs LZ-20 ; and

(8) to arrange for the proper filing, storage and custody of office and spare copies of input/output documents.

**E. PZA-Computer Bureau (EDP-Cell):**

6. Each PZA-DCC will have its own counterpart EDP (Electronic Data Processing) Cell in the Computer Bureau, located as follow:

for the Punjab,	at Lahore;
for Sind,	at Karachi;
for the NWFP,	at Peshawar; and
for Baluchistan	at Quetta.

Till EDP facilities become available at Peshawar and Quetta, EDP for the NWFP data may take place at Rawalpindi and that for Baluchistan data at Karachi, as a stop-gap arrangement, with-out prejudice to the earliest possible establishment of EDP facilities at Peshawar and Quetta. The Computer Bureau (EDP-Cell) will deal with PZA-DCC only and will perform, *inter alia*, the following functions:

1. to detect any patent errors of omission or commission e.g., whether any SCR-LZ-20 is missing or any totals therein not tallying;
2. to transcribe data contained in SCRs LZ-20, guarding against, detecting and correcting transcription errors;
3. to consolidate SCR-LZ-20 information tehsil-eise into SCR-LZ-21, district-wise into SCRs-LZ-22, province-wise into SCR-LZ-23 and to furnish these SCRs LZ-21 to 23 to PZA-DCC, as per following time-schedule:

<i>For the six months ending</i>	<i>By</i>
31 December,	10 April,
30 June,	10 October;

4. to produce Exception Reports or any other reports or documents as per agreed schedule; and
5. to maintain the Computer Master-file for all the LZCs, containing information on their respective Receipts and Disbursements, (Head-wise and Totals), six month-wise and Progressive) and Opening and Closing Balances, etc.

**F. General:**

7. The CZA will consolidate the accounts for the whole country from the SCRs in form LZ-23 received from PZA-DCCs and in form LZ-21 received from the Islamabad Zakat and Ushr Committee.

8. SCRs will be presented as follows:---

LZ-20	(Local level) to the LZC;
LZ-21	(Tehsil level) to the TZC;
LZ-22	(District level) to the DZC;
LZ-23	(Provincial level) to the PZC; and
LZ-24	(National level) to the CZC.

9. After the SCRs have been presented and considered as indicated above, these will be publicized as per directions of the concerned Committee or Council.

**CHAPTER IV**  
**FORMS, REGISTERS, BOOKS OF ACCOUNT**  
**AND**  
**RELATED INSTRUCTIONS**

---

[Form LZ-01]

**An extract from the Proceedings of  
the Local Zakat & Ushr Committee**

Name, Location Code No.....  
Location, (LCN)  
Tehsil/Taluqa/Sub-division,  
District,  
Province.

**Meeting held on** *(date, month, year)*,  
**at** *(exact location, place)*

**RESOLVED** that a Local Zakat Fund Account be opened in the name of *(name, location)* Local Zakat & Ushr Committee, with *(the name, the code number and location)*-----  
Bank/Post Office;

Further resolved that the said bank/post office, be, and is hereby, authorized to accept moneys deposited, remitted or other-wise received for credit to the Local Zakat Fund, and issue receipts for the moneys so received under advice to us;

Further resolved that the said bank/post office be, and is hereby, authorized to honour cheques or other instruments drawn, accepted, made or endorsed from time to time, provided these are signed by the Chairman jointly with one or more of the following members of the Committee:

1. \_\_\_\_\_

2. \_\_\_\_\_



Further resolved that the said bank/post office be, and is hereby, authorized to furnish, *suo moto*, or on request or as other-wise agreed, information relating to the said Account to the Chairman or if so authorized by the Committee to a member or an employee of the Committee, specifically nominated for the purpose;

Further resolved that the said bank/post office be, and is hereby, authorized to comply, under advice to us, with the directions received directly from the Administrator-General, Zakat, the Chief Administrator, Zakat concerned, or their authorized representatives, in connection with:

- (a) receipts and disbursements;
- (b) collection, collation or furnishing of information;
- (c) any other matter relating to the maintenance and operation of the account and the moneys covered by it;

Further resolved that any change in these instructions will be covered by a similar resolution of the Committee, to be conveyed to the bank/post office, similarly over the signatures of the Chairman and at least two members of the Local Zakat and Ushr Committee, along with the original or photostat authorization of the PZA

Certified to be a true copy.

SD/- Chairman  
SD/- Member-1  
SD/- Member-2

[Form LZ-02]

Request

By

The Chairman of a Local Zakat & Ushr Committee

to

The Manager of a nearby bank,

Or

(Where no bank branch is available nearby)

to

The Post-master of a near by post office,

for

opening an Account in the name of

The Local Zakat Committ's Local Zakat Fund

Name of the Province

Name of the District

Name of the Tehsil/Taluqa/Sub-division

Place, \_\_\_\_\_date, month, year.

To

The Manager,  
(Name, Code number,  
Exact location).

{ of the bank branch.  
L

or

(Where a bank branch is not available within  
reasonably workable distance),

To

The Post Master,  
(Name,  
Code nuber (if any),  
Exact location).

of the post office.

SUBJECT— OPENING OF AN ACCOUNT IN THE NAME OF THE LOCAL ZAKAT FUND

Dear Sir,

I, (name), S/o (*father's name*), R/o (*full residential address*), Chairman, Local Zakat and Ushr Committee for (*name of the locality*), (*Location Code No.--*) having been so directed and authorized by the said Committee (vide authenticated copy of the relevant resolution dated \_\_\_\_\_, enclosed) do hereby request you to open an Account in the name of the Local Zakat Fund to be known as \_\_\_\_\_.

2. I may add for your information, the following:

(1)

The Local Zakat Fund will have the following Heads of

Receipt:

LZY	I	Ushr (UR),
LZY	II	Zakat Voluntary (ZV),
LZY	III	Transfers from the Provincial Zakat Fund (TRFP),
LZY	IV	Grants, Atiyat and other Receipts. (GAOR).

(2) Every receipt, remittance, deposit, etc. to the credit of the Local Zakat Fund must indicate the Head of Receipt to which it belongs; if in an odd case, it does not, it may please be ascertained either from the payer or from us.

(3) More than one Heads of Receipts must not be allowed to be mixed up on the same deposit slip (**LZ-03**): various amounts belonging to the same Head of Receipt as given above may be put together but amounts belonging to different Head should be accompanied by separate deposit slips, one for each Head

(4) Each deposit slip will be in three parts; **Part-I** to be retained by you, **Part III** to be given to the depositor and **Part II** to be sent to us.

5-The Local Zakat Fund will have the following Heads of Disbursement :

LZX-1	Assistance to Individuals (IND);
LZX-2	Assistance through Institutions (INST);
LZX-3	Administrative Expense (AEX);
LZX-4	Other Disbursements (ODs);

6-Every cheque (LZ-04) or other payment authorization issued by the competent authority, must clearly specify the Head of Disbursement. Where this is not so specified, the omission may be had made good, before payment is made.

7-Each cheque authorizing payment (LZ-04) from our Local Zakat Fund Account must relate to one Head of Disbursement may not be put on the same cheque.

3. Please furnish to us, regularly and punctually, on the 3<sup>rd</sup> of every calendar month for the immediately preceding month, in respect of our Local Zakat Fund Account with you, a Monthly Statement of Account in form LZ-05 (specimen attached).

4. These are preliminary instructions. Further instructions in the light of practical experience, will follow.

5. We look forward to mutually rewarding association in a noble cause, divine in character and socially beneficial in effect.

Yours Truly,  
(name)  
(address)  
Chairman.

Local Zakat and Ushr Committee.

P.S. A true and certified copy of the District

(name) Zakat and Ushr Committee (LCN- - -)

Notification dated (date, month, year), constituting our Local Zakat and Ushr Committee, under the Zakat and Ushr Ordinance, 1980, is also enclosed.

[ Form LZ-03 ]

S. No. \_\_\_\_\_ Date \_\_\_\_\_ To \_\_\_\_\_

Bank's Name

Branch

Profit And Loss Sharing Saving Bank  
Account No. Account No. Or Current Account No.

Tick (✓) In The Appropriate Box

بینک اکاؤنٹ نمبر

خاندان کا نشان لگائیں

--

Ushr	Zakat	Others
عشر LZV-I	زکوٰۃ LZV-II	عطیات وغیرہ LZV-IV

Name Of Local  
Zakat Committee And Code No.

زکوٰۃ کمیٹی کا نام اور کوڈ نمبر

Amount رقم

	Rs.	Ps.
Cash نقد		
Cheque چیک Detail Over Leaf تفصیلات پیچھے		
TOTAL کل رقم		

Rupees رقم

III- Depositors Copy

Officers

Cashier Stamp

Cashier

برائے جمع کنندہ

[ Form LZ-03 ]

S. No. \_\_\_\_\_ Date \_\_\_\_\_ To \_\_\_\_\_

Bank's Name

Branch

Profit And Loss Sharing Saving Bank  
Account No. Account No. Or Current Account No.

Tick (✓) In The Appropriate Box

بینک اکاؤنٹ نمبر

خاندان کا نشان لگائیں

--

Ushr	Zakat	Others
عشر LZV-I	زکوٰۃ LZV-II	عطیات وغیرہ LZV-IV

Name Of Local  
Zakat Committee And Code No.

زکوٰۃ کمیٹی کا نام اور کوڈ نمبر

Amount رقم

	Rs.	Ps.
Cash نقد		
Cheque چیک Detail Over Leaf تفصیلات پیچھے		
TOTAL کل رقم		

Rupees رقم

II- LCZ's Copy

Officers

Cashier Stamp

Cashier

برائے زکوٰۃ کمیٹی

[ Form LZ-03 ]

S. No. \_\_\_\_\_ Date \_\_\_\_\_ To \_\_\_\_\_

Bank's Name

Branch

Profit And Loss Sharing Saving Bank  
Account No. Account No. Or Current Account No.

Tick (✓) In The Appropriate Box

بینک اکاؤنٹ نمبر

خاندان کا نشان لگائیں

--

Ushr	Zakat	Others
عشر LZV-I	زکوٰۃ LZV-II	عطیات وغیرہ LZV-IV

Name Of Local  
Zakat Committee And Code No.

زکوٰۃ کمیٹی کا نام اور کوڈ نمبر

Amount رقم

	Rs.	Ps.
Cash نقد		
Cheque چیک Detail Over Leaf تفصیلات پیچھے		
TOTAL کل رقم		

Rupees رقم

I- Bank S Voucher

Officers

Cashier Stamp

Cashier

برائے بینک





## **INSTRUCTIONS REGARDING THE SPECIAL PAY-IN-SLIP (LZ-03) FOR DEPOSIT OF FUNDS IN THE ACCOUNT OF LOCAL ZAKAT AND USHR COMMITTEE MAINTAINED IN THE BANKS**

- (1) Special Pay-in-Slip (LZ-03) has been designed for depositing, in the account of LZC, cash, cheque or any other instrument by an individual payer or by the Committee itself, who may have collected funds directly on account of Zakat, Ushr, Atiyyat, etc.
- (2) The purpose of having a special Pay-in-Slip (LZ-03) is to ensure maximum degree of uniformity, and to eliminate the possibility of omission of any necessary information, so that subsequent call back for information may be avoided as far as possible.
- (3) The Pay-in-Slip (LZ-03) comprises three parts, which are identical (except for the reverse):
- PART-I is meant for the bank as internal voucher for affording credit of the amount to the account of the LZC.
  - PART-II is meant for the LZC.
  - PART-III is a receipt and shall be handed over to the depositor duly signed and sealed in token of having received the amount mentioned therein.
- (4) Various columns in the Pay-in-Slip (LZ-03) are to be filled in as follows:
- (i) Name of the branch will be rubber stamped by the respective branch of the bank maintaining the LZC account, whereas the bank's name will be pre-printed.
  - (ii) Date would be filled-in figures as:  
Date,  
Month,  
Year.
  - (iii) The Account number, as allotted by the bank branch to the respective LZC account, will be inserted in this box. It is suggested that this Account number be rubber stamped by the concerned bank branch, in advance, on all Pay-in-Slip, before these are issued to the LZC and/or the individual depositor.
  - (iv) Three boxes have been provided for identifying the particular head of deposit, i.e., Ushr, Zakat Voluntary, and Others (Atiyyat, etc). As it is necessary that only one type of deposit

is made through one Pay-in-Slip, a tick (✓) shall be placed prominently in the concerned box against the respective head in which the deposit is being made.

(v) The name of the LZC shall be entered in the space provided.

(vi) If the deposit is in cash, the amount in figure shall be entered in the respective line. Where the deposit is through a cheque/pay order/demand draft, etc., the amount shall be entered in the respective column and the details of the cheque/pay order/demand draft, etc., shall be entered on the reverse on all three parts of the Pay-in-Slip. The total amount deposited shall be written both in figures and words in the columns provided for this purpose

(5) Where the money is deposited directly by an individual, the name and address of the payer, in whose name the official receipt/Zakat Certificate is required to be issued by the LZC, must be entered on the reverse in the space provided for this purpose on Part-II.

(6) The depositor's signature shall be obtained on the reverse of Part-I.

(7) The serial number allotted to the individual Pay-in-Slips by each bank shall be pre-printed (machine numbered).

(8) The receiving bank branch will sign and stamp all three parts of the Pay-in-Slip and :

(i) hand over Part-III to the depositor as acknowledgement.

(ii) retain Part-II for submission to the LZC in support of monthly bank statement of account; and

(iii) use Part-I as their internal credit voucher for crediting the account of the LZC.

(9) The special Pay-in-Slips will be supplied by the banks in books containing 10—20 slips. However, all three parts will have to be perforated to accommodate different individual depositors depositing the money in the same account.





## DIRECTIONS FOR FILLING UP THE BLANKS IN LZ-10

- \*1. Here, give Location Code Number (LCN) allotted by the Central Zakat Administration (CZA) to the Local Zakat Committee (LZC).
- \*2. Here will be the mechanically printed number of the receipt, given by the issuing PZA. Below the number, give the date, month, year, when the receipt is being issued.
- \*3. Here specify the mode of receiving the money e.g. cheque, demand draft, pay order, remittance through post, remittance through bank etc.
- \*4. Here give the date, month and year of the issue of the instrument.
- \*5. Here give the particulars of the institution drawn upon.
- \*6. Here give the amount received, in figures.
- \*7. Here give the amount received, in words.
- \*8. Here give the name and address of the person from whom the amount has been received.
- \*9. Here give the head of receipt: LZY-I: Ushr (UR); LZY-II: Zakat Voluntry (ZV) ; LZY-III ; Transfers from PZF (TRFP) ; LZY-IV : Grants, Atiyyat and Other Receipts (GAOR).
- \*10. Here the designated member will put his signature below which will be written legibly, his name, and the date, month and year of signature.
- \*11. Here the LZC Chairman will put his signature below which will be written, legibly, his name, address and the date, month and year of his signature.
- \*12. The Official Stamp will indicate the Location Code Number (LCN), and the name of the LZC, as also the names of the tehsil, the district and the province within which the LZC is situated.

## INSTRUCTIONS REGARDING THE RECEIPT BOOK (LZ-10)

1. In a province, receipt forms LZ-10 will be had printed by the PZA only and by no one else.
2. Each form will have two leaves, the upper leaf marked: "Original" and the lower leaf marked : "**DUPLICATE**".
3. Each form, will be serially machine-numbered, both the 'Original' and also the 'Duplicate' copies of a form bearing the same number.
4. Printed forms LZ-10 will be had bound by the **PZA** in books of 100 forms (200 leaves) each.
5. Each book of 100 forms (200 leaves) will also be serially machine-numbered.
6. **PZA** will keep all printed machine-numbered receipt books and forms in secure custody so as to prevent unauthorized access and possible misuse.
7. Only **PZA** will be authorized to issue printed pre-numbered receipt forms to DZCs within the PZA's jurisdiction. Receipt books will be issued in serial order.
8. **PZA** will keep proper account of the receipt books printed and issued.
9. In turn, each **DZC** will make proper arrangements for the safe and secure custody of the receipt books received from the **PZA**.

10. Only a **DZC** will be authorized to issue the receipt books (Received from the **PZA**) to the **LZCs** within the **DZCs** jurisdiction. Receipt books will be issued in serial order.
11. Each **DZC** will keep proper account of the printed receipt books received from the **PZA** and issued to **LZCs**.
12. Immediately on receipt of a printed, pre-numbered receipt book and before bringing it into use, the Chairman of the **LZC** receiving the receipt book, will count the number of receipt forms in the book and write conspicuously on the cover of the receipt book, the number of receipt forms found in the book as also the serial number of those forms. The Chairman will put his dated signature below the certificate.
13. In case a form is found missing or a discrepancy of any other type is detected, the same will be recorded on the cover of the book by the Chairman and simultaneously brought to the notice of the **DZC** and the **PZA**.
14. The receipt book will be kept under lock and key by the Chairman.
15. A receipt will issue for any money received in favour of the **LZC**---Whether direct or through bank, whether in person or through mail, whether in cash or through cheque, etc.
16. For moneys received in cash or equivalent, i.e., those which can be disbursed straightaway, the pucca and final receipts in LZ-10 will be issued.
17. For moneys received in forms other than cash or equivalent, e.g., crossed cheques etc., initially only katcha and provisional receipts, i.e., subject to realization, will be issue. Later, pucca receipt will issue on realization only.
18. Each receipt will relate to one head of receipt only : several amounts belonging to the same head of receipt, paid in by the same person, may be covered by one and the same receipt but amounts belonging to different heads of receipt, even though paid in by the same person, will be covered by separate receipts.
19. Each receipt form will be filled in with a copying pencil or ball point pen.
20. Each receipt will be prepared in duplicate through the carbon process.
21. The amount received and under acknowledgement will be written both in figures and words.
22. The Head of Receipt to which the amount received and being acknowledged belongs, will also be specified on the receipt.
23. Each receipt will be signed by the **LZC** Chairman.
24. Each receipt will bear **LZC**'s official stamp which too will be kept under lock and key.
25. The 'Original' copy of the receipt will be handed over, or dispatched by mail to the person from whom the amount under acknowledgment has been received.
26. The duplicate carbon copy of the receipt will be retained by the **LZC** for office record.
27. A duplicate receipt for the same money received will not be issued. If unavoidable, a statement may issue to the effect that such and such payment was made by such and such person, on such and such date, on such and such account.
28. Spoilt receipt forms, if any, will not be destroyed or torn out of the Receipt Book, but retained after being marked "**CANCELLED**" across the face of the form and initialed by the LZC Chairman.
29. As a rule, at a time, an LZC will use only one Receipt Book and not ask for a fresh receipt book until the book in use is about to exhaust.
30. All Receipt Books whether unused, in use, partially used or fully used will be kept by the LZC Chairman securely.
31. Each LZC will keep proper account of the Receipt Books received and used.

32- Used received books will not be destroyed or otherwise tampered with but be kept available for inspection or audit, as and when required.

Form LZ- 11

## PERSONAL REGISTER

LOCAL ZAKAT  
COMMITTEE'S

Location Code No. \_\_\_\_\_

Name : \_\_\_\_\_

Address : \_\_\_\_\_

Folio:

Signature/Thumb  
impression

Name :

Address :

[Photograph]

Date	Brief reasons for payment	Referece of the Main/Sub-sidiary Cash Book	Amount	Acquittance i.e. signature or thumb impression of payee	LZC Chair-man's of Identifying Member's dated signature
1	2	3	4	5	6

# INSTRUCTION REGARDING THE PERSONAL REGISTER FORM LZ-11

1. This Register will be kept at all Local Committee Offices to record the details of payments made to individuals or institutions chargeable to any of the following accounts:-

LZX-1 Assistance to Individuals (IND).

LZX-2 Assistance through Institutions (INST).

2. A folio of the register will be reserved for each individual or institution for recording details of payments made to them.

3. It will be written as per instructions given below:-

(i) Name and address of the individual or institution will be written at the top of the page reserved for that individual or institution against the space provided for the purpose.

(ii) The specimen signature/thumb impression of the recipient individual as also his photograph, and the specimen signature of the authorized person in case of a recipient institution, will be kept on the register against the space provided for the purpose.

Provided that the requirement of affixation of the photographs may be dispensed with by the LZO by passing a resolution in this behalf in case of rural areas where photographic facilities are not available. In such a case, the DZO will be informed of the decision of the LZO and reference to the National Identity Card or any other appropriate mode of identification will be restored to:

Provided further that the photograph of a *pardahnishin* woman shall not be affixed and her identification will be done as deemed fit by the LZO.

(iii) *Column-1:* Here give the date, month and year of payment to the individual or the institution.

(iv) *Column-2:* Here give the reasons for payment and the period to which the amount of assistance relates.

(v) *Column-3:* Here give the reference of the Main Cash Book where disbursement has been recorded.

(vi) *Column-4:* Here show the amount paid to the individual or the institution.

(vii) *Column-5:* Here the acquaintance of the payee be obtained e.g., payee's signature or thumb impression.

(viii) *Column-6:* Here the LZO Chairman or a member will put his dated signature, in token of identifying the payee.

# LOCAL ZAKAT COMMITTEE'S

From LZ-12

## SUBSIDIARY CASH BOOK

LOCATION CODE No. : \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_ :

Tehsi \_\_\_\_\_

District: \_\_\_\_\_

Province: \_\_\_\_\_

### RECEIPTS

### PAYMENTS

Date of Receipt and Reference: Main Cash Book

Amount Received

Dated signature of the Chairman

Date of Disbursement

Reference of Resolution of the LZC

Name of the payee

Amount Paid

Reference of Payee's acknowledgment e.g. Personal Register Entry No. or Page No.

Dated signature of the Chairman

1

2

3

4

5

6

7

8

9

# ISNTRUCTIONS REGARDING THE SUBSIDIARY CASH BOOK (LZ-12)

1. The LZC Subsidiary Cash Book will be in standard format LZ-12, and will be in two parts and nine columns. The first part *i.e.* Receipts side will have three columns and the other part *i.e.* Payment side will have six columns.
- 2- Preferably, the Subsidiary Cash Book will be had printed and supplied to LZC through D.Z.C. by the PZA.
- 3- The supplying PZA as well as the transmitting D.Z.C. and the receiving LZC  
Will keep proper account of the Subsidiary Cash Book, supplied, transmitted and received, respectively.
4. Pages in the Subsidiary Cash Book will be machine-numbered. No page will be torn out of the Cash Book, If a page is spoilt, it will be stamped or marked 'CANCELLED' across the face of the page/pages spoilt, under the dated signature of the Chairman.
5. A certificate that the Subsidiary Cash Book contains so many pages will be recorded on the first page of the Subsidiary Cash Book under the dated signature of the Chairman.
6. No entry in the subsidiary Cash Book will be erased. In case of an error, the will be panned through preferably in red ink in a way that the wrong entry could be deciphered and the correct entry recorded. The correct entry will be initialed by the Chairman.
7. The Subsidiary Cash Book is merely a record of details of the amounts drawn from the bank in cash, and paid in cash, generally to individuals with no bank account.
8. The Subsidiary Cash Book entries will be made, as follows:
  - (i) Column-1: Here give the date of receipt of cash from the bank.
  - (ii) Column-2: Here show the amount received.
  - (iii) Column-3: Here, the Chairman will put his dated signature
  - (iv) Column-4: Here show the date of disbursement/Payment.
  - (v) Column-5: Here give the para number of the Resolution of the LZC and the date on which the meeting of the LZC was held.
  - (vi) Column-6: Here give the Name of the payee.
  - (vii) Column-7: Here show the amount paid.
  - (viii) Column-8: Here give the reference of page or folio number of the Personal Register LZ-11 on which the acknowledgement of the payee exists.
  - (ix) Column-9: Here, the Chairman will put his dated signature
9. The Subsidiary Cash Book will be closed or balanced daily or on the date on which any transaction on account of receipt or payment occurs. The balance will be struck as follows:
  - a. Amounts in column 2 will be totaled;
  - b. Amounts in column 7 will be totaled;
  - c. The total of column 7 will be deducted from the total of column 2;
  - d. The balance (*i.e.* excess of the total of column 2 over that of column 7) will be carried forward.

**LOCAL ZAKAT COMMITTEE**

**MAIN CASH BOOK**

[From LZ  
13]

LZC Location Code  
No:

\_\_\_\_\_

Tehsil :

\_\_\_\_\_

\_\_\_\_\_

LZC Name :

\_\_\_\_\_

District :

\_\_\_\_\_

\_\_\_\_\_

LZC Address :

\_\_\_\_\_

Province:

\_\_\_\_\_

\_\_\_\_\_

**RECEIPTS**

**PAYMENTS**

1	2	3	4		5	6	7	8	9	10	11				12	13	
Date of Receipt	No. of receipt issued in LZ - 10	From whom received	Amount received		Total amount received	Pay-in-slip No. & date	Dated signature of the Chairman	Date of disbursement	Reference of Resolution of LZC	Name of the payee	Amount paid				Total amount paid	Reference of Acknowledgment e.g. Personal Register entry No. Page No. etc.	Date Signature of Chairman
			-I	LZY LZY -III -II	LZ Y-IV							LZ X- 1	LZX -2	LZ X- 3	LZ X- 4		



# INSTRUCTIONS REGARDING THE MAIN CASH BOOK

## (LZ-13)

1. The LZC Main Cash Book (LZ-13) will be in standard format LZ-13 which will have two parts and 14 columns, spread continuously on two opposite pages of the book.
2. Preferably the LZC Main Cash Books (LZ-1) will be had printed and supplied through the DZCs to LZCs by the PZA.
3. Both the supplying PZA as well as the transmitting DZC and the receiving LZC will keep proper account of the Main Cash Books (LZ-13) supplied, transmitted and received, respectively.
4. Both the PZA and the LZCs will keep the Main Cash Book (LZ-13) unused, in use, and used, in secure custody, to be available for audit or inspection, as and when required
5. Pages in the Main Cash Book (LZ-13) will be machine-numbered. No page will be torn out of Main Cash Book (LZ-13). If a page is spoilt, it will be stamped or marked "CANCELLED" across the face of the page/pages spoilt, below which the LZC Chairman will put his dated initials.
6. After the Location Code Number, name, address, tehsil, district, province of an LZC have been recorded, the columns in the Main Cash Book (LZ-13) will be filled up as follows:

### Part I: RECEIPTS (7 Columns)

- (i) Column-1: Here give the date, month and year of the receipt;
- (ii) Column-2: Here give the No. and date of receipt (LZ-10) issued;
- (iii) Column-3: Here give particulars of the person from whom received;
- (iv) Column-4: Here show the amount received under the relevant head *viz.*  
LZY-I Ushr (UR),  
LZY-II Zakat Voluntary (ZV),  
LZY-III Transfers from PZF (TRFP),  
LZY-IV Grants, Atiyyat and Other Receipts (GAOR);
- (v) column-5: Here show the total amount received;
- (vi) column-6: Here give the No. and date of the Pay-in-slip whereby The amount was deposited with the bank; in case, deposited with a post office, the entry No. and date in the pass book may be indicated;
- (vii) column-7 Here the LZC Chairman will put in his dated signature

### PART II: DISBURSEMENTS (7columns)

- (viii) column-8 Here give the date of disbursement/payment.

(ix) column-9 Here give para number of the Resolution of the LZC and the date on which the meeting of LZC was held.

(x) column-10 Here give the particulars of the payee.

(xi) column-11 Here give the amount paid under the relevant Head of Disbursement, e.g.,

LZX-1 Assistance to Individuals (IND),

LZX-2 Assistance through Institutions (INST),

LZX-3 Administrative Expense (AEX),

LZX-4 Other Disbursements (ODs).

(xii) column-12 Here give the total amount disbursed.

(xiii) column-13 Here give the reference of payees' acknowledgment, e.g., entry number/page in the Personal Register (LZ-11) or the Subsidiary Cash Book (LZ-12), etc.

(xiv) column-14 Here the Chairman will put in his dated signature in token of confirmation of the disbursement.

7. All entries in a Main Cash Book (LZ-13) will be in indelible ink. No entry in the Main Cash Book (LZ-13) will be erased. In case of an error, the error will be penned through preferably in red ink and that too in a way that the wrong entry be legible and the corrected entry recorded. The corrected entry will be initialed by the Chairman.

8. The Min Cash Book (LZ-13) will be balanced, invariably on the last date of a calendar month and more frequently, if necessary or feasible. The balance will be struck in the following manner:

Amounts shown in column 5 and column 12 will be totaled on the date of balancing;

The total of column 12 (amounts disbursed) will be deducted from the total of column 5 (amounts received);

The balance (*i.e.* the difference between column 5 and column 12) will be carried forward and shown as BBF in column on the next page.

9. At the end of each page and at the end of each month, all amounts, under Part-I Receipts and all amounts under Part-II-Disbursements, will be totaled up Head-wise, as follows:

**RECEIPTS:**

Head:	LZY-I	LZY-II	LZY-III	LZY-IV	Total
-------	-------	--------	---------	--------	-------

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Amount:

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**DISBURSEMENTS:**

Head:	LZX-1	LZX-2	LZX-3	LZX-4	Total
-------	-------	-------	-------	-------	-------

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Amount:

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10. At the end of each month, the LZC Chairman will record on the Main Cash Book (LZ-13) a signed certificate to the effect that the entries in the Main Cash Book (LZ-13) for the month [have been reconciled with those—

a) in the Monthly Statement of Account (LZ-05) received from the Bank or in the Pass Book Account with a post office;

b) in the Receipt Book (LZ-10);

c) in the personal Register (LZ-12).

d) In the Subsidiary Cash Book (LZ-12).

11. The consolidated monthly head-wise totals under Receipts and Disbursements, as given in the LZC Main Cash Book (LZ-13) will form the basis of the LZC's SCR-LZ-20.

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[Form LZ-20]

**SIX MONTHLY CONSOLIDATED REPORT (SCR) FOR  
LOCAL ZAKAT COMMITTEE.**

Name and Address of LZC:

Local Committee's Code No.

Tehsil :

District :

Province :

RECEIPTS :

LZY - I

LZY-II

LZY-III

LZY-IV

Opening Balance

Ushr (UR)

Zakat Voluntary (ZV)

Transfers from Provincial  
Zakat

Fund (TFRP)

Grants, Atiyyat and Other  
Receipts

(GAOR)

Total Receipts

Code

Comp- Amount

Rs. Ps.

9

11

12

13

14

19

DISBURSEMENTS

LZX-1

LZX-2

LZX-3

LZX-4

Assistance to Individuals (IND)

Assistance through Institutions  
(INST)

Assistance Expense (AEX)

Other Disbursements (Ods)

Total Payments

Closing Balance

51

52

53

54

59

99

No.\*1

No.\*2

No.\*3

Date : \_\_\_\_\_

SEAL :

\*3. Does not include cash-in-hand as per Subsidiary Cash Book (LZ-12).

Date

**Chairman**

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\*1. Here give with in brackets the number of individuals assisted.

\*2. Here give with in brackets the number of individuals assisted and the number of institutions through whom assisted.

**LOCAL COMMITTEE-WISE SIX MONTHLY CONSOLIDATED RETURN FOR TEHSIL / TALUQA / SUB-DIVISION**

JUL--DEC:

JAN--JUNE :20.....

CODE OF TEHSIL / TALUQA / SUB-DIVISIONAL COMMITTEE

Name and Address of TZC

District..... Province .....

	Account Code	Local-Comm-xxxxxx		Local-Comm-xxxxxx	
		This Six Months	Yr.To.Dt.	This Six Months	Yr.To.Dt.
OPENING BALANCE					
<b>RECEIPTS:</b>					
Ushr .. .. .	LZY-I				
Zakat Voluntary	LZY-II				
Transfers from provincial Zakat fund	LZY-III				
Grants, Atiyyat and other Receipts	LZY-IV				
TOTAL RECEIPTS					
<b>DISBURESMENTS</b>					
:					
Assistance to Individuals	LZX-1			No. *1	
Assistance through Institutions	LZX-2			No. *2	
Administrative Expense	LZX-3				
Other Disbursements	LZX-4				
TOTAL PAYMENTS					
CLOSING BALANCE					

\*1 Within brackets, give the Number of individuals assisted.

\*2 Within brackets, give the Number of individuals assisted and the Number of institutions through whom assisted.

## TEHSIL-WISE SIX MONTHLY CONSOLIDATED RETURN FOR DISTRICT

JUL--DEC:

JAN--JUNE :

CODE : XX

Name and Address of DZC

	Account Code	Tehsil - XXX This Six Yr. To- Dt. Months	Tehsil - XXX This Six Yr. To- Dt. Months	Tehsil - XXX This Six Yr. To- Dt. Months
<b>OPENING BALANCE</b>				
RECEIPTS:				
Ushr . . . . .				LZY-I
Zakat Voluntary . . . . .				LZY-II
Transfers from provincial Zakat fund . . . . .				LZY-III
Grants, Atiyyat and other Receipts . . . . .				LZY-IV
<b>TOTAL RECEIPTS</b>				
DISBURSEMENTS				
:				
Assistance to Individuals . . . . .				LZX-1      No. *1
Assistance through Institutions . . . . .				LZX-2      No. *2
Administrative Expense . . . . .				LZX-3
Other Disbursements . . . . .				LZX-4

TOTAL  
PAYMENTS .  
CLOSING .  
BALANCE .

---

\*1 Within brackets, give the Number of individuals assisted.

\*2 Within brackets, give the Number of individuals assisted and the Number of institutions through whom assisted.



**DISTRICT-WISE SIX MONTHLY CONSOLIDATED RETURN FOR PROVINCE**

JUL--DEC:  
 JAN—JUNE 20.....

CODE : XX

Name and Address of PZA

	Account Code	District- This Six To-Dt. Months	XX Yr-	District- XX This Six Yr-To-Dt. Months	District- This Six To-Dt. Months	X Y
<b>OPENING BALANCE</b>						
<b>RECEIPTS:</b>						
Ushr .. ..	.. ..	.. ..	LZY-I			
Zakat Voluntary	.. ..	.. ..	LZY-II			
Transfers from provincial Zakat fund	.. ..	.. ..	LZY-III			
Grants, Atiyyat and other Receipts	.. ..	.. ..	LZY-IV			
	<b>TOTAL RECEIPTS</b>	.. ..				
<b>DISBURSEMENTS :</b>						
Assistance to Individuals	.. ..	.. ..	LZX-1	No. *1		
Assistancethrough Institutions	.. ..	.. ..	LZX-2	No. *2		
Administrative Expense	.. ..	.. ..	LZX-3			
Other Disbursements	.. ..	.. ..	LZX-4			
	<b>TOTAL PAYMENTS</b>	.. ..				
	<b>CLOSING BALANCE</b>	.. ..				

\*1 Within brackets, give the Number of individuals assisted.

\*2 Within brackets, give the Number of individuals assisted and the Number of institutions through whom assisted.



Administrative Expense	..	..	..	.	LZX-3
Other Disbursements	..	..	..	.	LZX-4
		TOTAL PAYMENTS		.	
		CLOSING BALANCE		.	

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\*1 Within brackets, give the Number of individuals assisted.

\*2 Within brackets, give the Number of individuals assisted and the Number of institutions through whom assisted.



PAYMENTS .  
CLOSING .  
BALANCE .

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\*1 Within brackets, give the Number of individuals assisted.

\*2 Within brackets, give the Number of individuals assisted and the Number of institutions through whom assisted.