

DESCRIPTION OF ZAKAT & USHR DEPARTMENT DECISION-MAKING PROCESSES

Zakat & Ushr Department provides financial assistance to the needy and poor people for their subsistence, education, health care and skill development. System of Zakat & Ushr is operated in an organized manner in accordance with the prescribed law and rules. The Department was established in 1980 and remained on concurrent list until 2010 when it was devolved as a result of 18th Amendment in the Constitution of Islamic Republic of Pakistan. Now Zakat and Ushr is a provincial subject. However, collection of Zakat is still made by the Federal Government with the consensus of the provinces. Zakat funds are released to the provinces and other federating units as per approved formula by the Poverty Alleviation and Social Safety Division, Islamabad. Punjab receives 57.36% from the Federal Pool.

Zakat budget for each financial year is approved by the Punjab Zakat & Ushr Council which is the highest forum for decision making at the provincial level. In each District, there is a District Zakat Committee and a large number of Local Zakat Committees in accordance with the population of the district. Presently, 36 District Zakat Committees and 24400 Local Zakat Committees are performing their functions. Zakat funds are released to the District Zakat Committees and Institutions in accordance with the approved procedure.

Forum for Decision Making

PUNJAB ZAKAT & USHR COUNCIL.

FORMATION

Punjab Zakat & Ushr Council comprises twenty six persons including Chairman, Minister for Zakat & Ushr as co-chairman, eight persons including three women, nine members (one

member of Provincial Assembly from each division) and seven Official Members i.e. Secretary Finance, Social Welfare, Specialised Healthcare & Medical Education, Primary & Secondary Healthcare, Higher Education, Industry, Commerce & Investment and Zakat & Ushr.

FUNCTIONS

- General Superintendence regarding matters relating to Zakat & Ushr
- Monitoring and supervision of Zakat Committees and Zakat aided institutions
- Implimentation on policy guidelines given by the government.
- Constitution of District Zakat Committees

DISTRICT ZAKAT COMMITTEE:

FORMATION.

District Zakat Committee (DZC) consists of one Chairman, five Members (one from each Tehsil), three Female Members, District Zakat Officer & District Social Welfare Officer (Co-opted Member).

MAJOR FUNCTIONS:

Subject to such guidelines as may be given by the Punjab Zakat & Ushr Council.

- Oversee, generally, the functioning of administrative organization of Zakat and, more particularly, the assessment of Ushr and atiyat and the disbursement and utilization of the moneys in the District Zakat Fund and the Local Zakat Fund;
- Prepare and maintain accounts of the District Zakat Fund;
- Compile accounts of the Local Zakat Funds for the district;
- Arrange audit of the Local Zakat Funds in the district;

- Tender to the Council advice on any matter specified by it.
- Constitution of Local Zakat Committees.
- Supersession/removal of Chairmen/Members of Local Zakat Committees.

LOCAL ZAKAT COMMITTEE:

Local Zakat Committees are constituted at each Deh, Ward village level through election by the concerned District Zakat Committee. There are 24400 Local Zakat Committees in the Province.

FORMATION.

Each Local Zakat Committee comprises ten persons (one Chairman and nine other members including three women).

FUNCTIONS:

- Subject to such guidelines as may be given by the Provincial Council and the District Committee:
 - a) Determine istehqaq separately for:
 - (i) Subsistence allowance;
 - (ii) Rehabilitation, either directly or indirectly through an institution
 - (iii) Treatment through public hospitals, charitable institutions or any other institutions providing healthcare
 - (b) Prepare and maintain accounts of the Local Zakat Fund in such form and manner as may be prescribed
 - (c) Tender to the District Zakat and Ushr Committee advice on any matter connected with the collection, disbursement and utilization of Zakat, Ushr and Atiyyat.

Zakat & Ushr Department aims to continue to contribute for social and economic justice by providing social assistance to the poor and down-trodden to create a poverty free society in accordance with the principles of Islam and as per vision of the present government.