

Utilization of Zakat in Child Life Foundation

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Concept of Tamleek

- The mandatory requirement of Shariah for payment of Zakat is Tamleek.
- To transfer the Zakat amount to the deserving person is called Tamleek.
- Therefore, it is not allowed for Zakat to be paid directly in the construction of Bridges, Masjid etc.

Types of Tamleek

- There are two types of Tamleek:
 - (i) Physical Tamleek
 - (ii) Constructive Tamleek.
- To give Zakat amount/asset in the hand of deserving person or transferring in his bank account is termed as Physical Tamleek
- To appoint an agent for receiving of Zakat by the deserving person and receiving of Zakat by him on behalf of deserving person is called Constructive Tamleek.

Constructive Tamleek

1. Both types of Tamleek are permissible as per Shariah.
2. In constructive Tamleek, when agent receives the amount or asset of Zakat, zakat is considered as being paid by donor.
3. After receiving of Zakat by the agent, it becomes the ownership of principal(s) i.e. deserving persons.

Steps of utilization of Zakat

The following steps are followed in ChildLife foundation:

Step 1.

Welfare officer interviews the deserving person as per the attached form.

Step 2:

Representatives of ChildLife foundation collect zakat on behalf of deserving persons.

Step 3:

Zakat is parked in separate interest free bank account.

Steps of utilization of Zakat

Step 4:

On Quarter end, Shariah Audit committee performs the audit and review the procedures adopted by welfare officer. After approval of Shariah Audit committee of Zakat, Zakat is transferred into general account and strictly utilized in the activities of ChildLife Foundation.

Utilization of Zakat

- According to agency, Child life Foundation can utilize Zakat amount in all direct and indirect expenses of child Life Foundation. For the safe side, we utilize zakat for compensation of short fall in the expenses up to a maximum of 70% as approved by the Board of Trustees.