

Zakat Accreditation Documentation Checklist

A working checklist for nonprofit leaders preparing for Zakat eligibility review. Use it to gather what scholars, boards, and Muslim donors will expect to see before directing Zakat to your organisation.

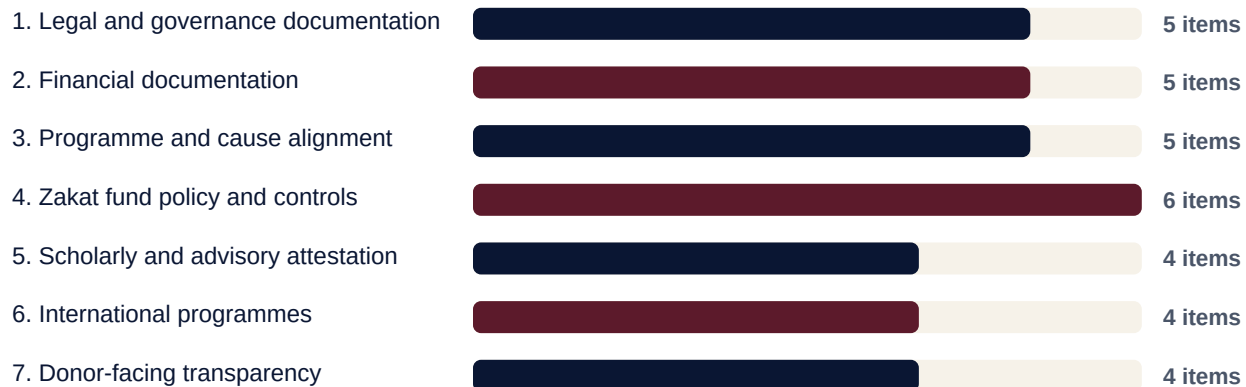


Figure 1. Bar chart comparison. 1. Legal and governance documentation: 5 items; 2. Financial documentation: 5 items; 3. Programme and cause alignment: 5 items; 4. Zakat fund policy and controls: 6 items; 5. Scholarly and advisory attestation: 4 items; 6. International programmes: 4 items; 7. Donor-facing transparency: 4 items.

1. Legal and governance documentation

- ☐ Current charitable registration (registration number) and most recent regulator filing.
- ☐ Letters Patent or Articles of Incorporation, plus any amendments.
- ☐ Current bylaws, signed and dated by the board.
- ☐ Board of directors list with roles, terms, and conflict-of-interest declarations.
- ☐ Organisational chart showing fiduciary, programme, and finance accountability.

2. Financial documentation

- ☐ Audited financial statements for the most recent fiscal year (and prior year if available).
- ☐ Current annual budget with programme vs administration vs fundraising allocations.
- ☐ Bank confirmation letter for the account that will receive Zakat funds.
- ☐ Documentation of any restricted funds policy already in place.
- ☐ Investment or reserves policy, if applicable.

3. Programme and cause alignment

- ☐ Written description of each programme, mapped to one or more of the eight Quranic categories of Zakat (fuqara, masakin, gharimun, fi sabilillah, ibn al-sabil, and the others named in Surah

At-Tawbah 9:60).

- ☐ Theory of change or logic model showing how programme outputs reach eligible recipients.
- ☐ Recent impact report, evaluation, or programme outcomes summary.
- ☐ Beneficiary intake or eligibility criteria, including how need is verified.
- ☐ Geographic scope and a summary of populations served.

4. Zakat fund policy and controls

- ☐ Written Zakat Fund Policy approved by the board, covering scope, eligibility, and disbursement.
- ☐ Confirmation that 100% of Zakat received is disbursed to eligible recipients (no admin or overhead deducted).
- ☐ Defined disbursement timeline, typically within 12 months of receipt.
- ☐ Segregated accounting treatment for Zakat funds (separate ledger, fund code, or sub-account).
- ☐ Procedure for handling Zakat received outside an eligible programme (e.g. refund or reallocation rules).
- ☐ Annual Zakat report template that lets donors trace how their contribution was used.

5. Scholarly and advisory attestation

- ☐ Identified scholar, fatwa council, or Islamic advisory board willing to review the programme.
- ☐ Written attestation or fatwa confirming Zakat eligibility (or a documented plan to obtain one).
- ☐ Process for renewing the attestation on a defined cadence (commonly annually).
- ☐ Public-facing summary of eligibility for donors (one page, plain language).

6. International programmes (if applicable)

- ☐ Local partner due diligence files for each operating country.
- ☐ Signed partnership or grant agreements with downstream organisations.
- ☐ Anti-terrorism financing and sanctions screening procedure.
- ☐ Field-level monitoring, reporting, and currency conversion policy.

7. Donor-facing transparency

- ☐ Dedicated Zakat landing page or section on your website.
- ☐ Clear donation form option for Zakat with category selection where relevant.
- ☐ Tax receipt language reviewed for compliance with your regulator and Zakat handling.
- ☐ FAQ for Muslim donors on how their Zakat will be handled, segregated, and reported.

Next step

Bring this checklist to your free 45-minute Islamic Philanthropy Pipeline Audit. We will identify the gaps, sequence the work, and outline a 90-day plan toward formal Zakat accreditation.

Sources

- The Qur'an, "Surah At-Tawbah 9:60 (the eight categories of Zakat recipients)". quran.com/9/60
- AAOIFI, "Shari'ah Standard No. 35: Zakah" (2017). aaoifi.com/shariaa-standards/?lang=en
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- UNDP Global Islamic Finance and Impact Investing Platform, "Zakat for the SDGs Framework" (2023). www.undp.org/policy-centre/istanbul/publications
- National Zakat Foundation, "Zakat Distribution Report" (2024). nzf.org.uk/reports/
- Muslim Philanthropy Initiative, IUPUI, "Muslim American Zakat Report" (2023). philanthropy.indianapolis.iu.edu/institutes/muslim-philanthropy-initiative/

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