

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا وَالْمَوْلَىٰ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

Zakat expenditures are only for the poor and for the needy and for those employed to collect [zakat] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler - an obligation [imposed] by Allah. And Allah is Knowing and Wise. [at-Tawbah, 9:60].

After reviewing the primary and secondary sources of Islamic law, the IKTISAT Advisory Committee's resolution concludes that **the International Organization for Migration (IOM), as an intergovernmental organization, can establish an Islamic Philanthropy Fund to collect and disburse zakat, sadaqah, and other Muslim alms to the entitled beneficiaries.**

The general conditions of the IOM Islamic Philanthropy Fund are as follows:

- *Zakat* collected from Muslims should be disbursed immediately to the designated recipients [*asnāf*] as per the provisions contained in *at-Tawbah, 9:60*.
- Sadaqah and other Muslim alms collected should be disbursed to the respective categories of whom may be identified by the donors.
- Muslim alms should be kept in segregated accounts. A separate special account for *zakat* should be established to ensure adherence to the rules of *zakat*. Other forms of Muslim alms may be maintained in another separate account.
- Administrative and overhead costs relating to the collection and management of *zakat* can be classified under expenses of the collectors of *zakat* funds (*amilina 'alaiha*). It is suggested that such expenses should attempt to be low as possible and should not exceed $\frac{1}{8}$ (12.5 per cent) of the *zakat* funds collected.
- The rulings on expenses for other types of Muslim alms are flexible depending on the conditions set by the donors. However, again, it is suggested to keep these expenses as low as possible.
- The establishment of a *Shari'ah* Advisory Board to monitor and validate compliance with Islamic principles throughout the collection, administration and distribution process.

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