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Abstract

Zakat is one of the primary economic resources for Islamic countries. Efficient and systematic management of zakat can increase the potential of zakat as an instrument for the development of Muslims. Therefore, optimum utilization of zakat funds is essential to improve every Muslim's quality and potential. In Malaysia, the administration and management of zakat are managed by the State Islamic Religious Council (IRC). IRC is responsible for determining the recipient's eligibility as well as the form of assistance appropriate to each recipient's background so that the service given can be utilized as best as possible. Zakat, as one of the sources of ummah development, should be used more practically to ensure that the maqasid behind the shari'ah of zakat is successfully realized. Therefore, this study was conducted to analyze the distribution of zakat funds in Malaysia according to the perspective of Maqasid Syariah. This theoretical study was carried out qualitatively through research on library data related to zakat and Maqasid al-Syariah, as well as content analysis of the website of each IRC to formulate aid and distribution of zakat funds implemented in each state. The study found that IRC has prepared various programs to improve the quality and competitiveness of asnaf, as well as fulfill Daruriyyat al-Khams, which is the preservation of religion, life, mind, property, and progeny. Therefore, every Muslim, especially the zakat payers, need to take the opportunity to be involved with IRC in ensuring that the results of the zakat fund can be optimized to develop Muslims in Malaysia.

Keywords: Distribution, Zakat, Welfare, Maqasid Syariah, Islamic Religious Council

Introduction

High-quality community building requires strong sources of funds and financial instruments to ensure that every planned goal can be achieved. Zakat is one of the main instruments that play an essential role in strengthening the economic position of Muslims and guaranteeing justice and social stability by reducing income gaps in the community (Patmawati, 2008). Through the duty of zakat, Islam has created a caring and responsible nature in every Muslim so that they care about the disadvantaged groups in society (al-Qardawi, 1991). Islam has elevated the position of zakat recipients, where the burden of responsibility to help them has been handed over to the non-disabled Muslims as an obligation that must be obeyed. Mustafa (2012) stated that giving zakat funds to qualified recipients does not mean demeaning them. On the other hand, it is a return of rights as an employee who receives a salary for the work and services he performs. Therefore, they do not need to feel humbled by the gift but accept it with dignity and respect. This illustrates the privilege of zakat itself as a pillar of the structure of the Islamic economic system in comprehensively developing the socioeconomics of society.

Therefore, every non-disabled individual should live up to this demand through the production and distribution of zakat (Ghazali, 2005). If this demand is ignored, then the sustainability and superiority of the instrument of zakat in creating the well-being of the ummah will not be fully realized. Through the zakat system, the socioeconomic gap between the rich and the poor can be bridged through the awareness of the non-disabled that the needy also have certain rights and shares in their property (Mahmood, 2003). Today's Muslims face various political, economic, and social challenges that require an entire social support system to create well-being among people. Therefore, zakat is seen as one of the primary mechanisms that catalyze the civilization of the ummah, which is effective and follows the circulation and development of the current world. The management and administration of zakat funds in Malaysia are handled by the State Islamic Religious Council (MAIN) as stipulated in the respective State Administration Enactments (Hafiz & Nabilah, 2016). Setting this specific scope and jurisdiction can open space for MAIN to focus more on managing the collection and distribution of zakat more effectively. As a result, based on the statistical reports issued every year, there has been an increase in the collection and distribution of zakat funds in Malaysia. For example, in 2020 alone, almost RM4 billion in zakat funds have been successfully collected and distributed to qualified recipients. This increase is driven by factors such as the high level of awareness among the Muslim community to pay zakat and the efficiency of MAIN in managing the funds. Details on the statistics of collection and distribution of zakat for each state can be seen in the following table

Table 1

Statistic of Zakat's Collection and Distribution in Malaysia (Source: Website of JAWHAR and Islamic Religious Council)

STATE	COLLECTION		DISTRIBUTION	
	2020	2021	2020	2021
Johor	311,218,871.25	333,411,006.61	291,069,510.44	319,162,097.68
Kedah	217,913,020.82	232,793,958.19	210,840,195.47	224,955,284.85
Kelantan	202,321,295.88	210,908,949.42	191,230,993.87	196,744,773.04
Melaka	79,697,415.91	85,562,314.55	77,200,588.16	84,257,825.00
Negeri Sembilan	144,135,241.34	147,553,304.91	123,406,206.12	123,042,865.45
Pahang	145,965,420.68	157,585,915.82	141,910,722.20	146,767,912.00
Pulau Pinang	125,297,037.00	147,247,345.00	126,581,574.00	141,551,752.00
Perak	176,239,032.00	207,187,053.00	175,891,153.00	197,376,261.00
Perlis	212,327,654.00	238,633,000.00	204,453,705.00	223,570,316.00
Selangor	912,956,543.00	959,541,781.00	867,230,577.00	922,315,855.00
Terengganu	184,991,669.09	196,639,148.45	171,122,295.83	182,041,037.35
Sabah	101,788,328.22	122,495,831.55	88,575,346.45	93,307,658.54
Sarawak	115,519,511.00	95,473,996.00	71,597,655.81	84,984,662.00
Wilayah Persekutuan	756,004,918.23	821,740,348.85	707,968,418.00	725,144,752.88
TOTAL	3,692,375,958.42	3,718,379,586.35	3,449,078,941.35	3,665,223,052.79

Based on the statistics above, it was found that the amount of zakat collection has increased by 0.71% from 2020 to 2021, allowing zakat distribution to be increased by 0.83% for 2021 compared to the previous year. This increase proves that zakat is the primary resource of Muslims, which, if used well, can provide a shift in the quality of life of Muslims in Malaysia. IRC itself has implemented various reforms and improvements in the service aspect to the community in line with current developments today (Mujaini, 2005). One of the things that are given the main emphasis is the distribution of zakat funds to qualified recipients (*al-mustahik*). Various programs have been drawn up and implemented to ensure that the zakat funds are successfully distributed to improve the quality and standard of living of each aid recipient to help them get out of the hardships and difficulties of life they face (Azhar, 2019).

- So, in this study, the program and form of zakat distribution implemented by each state will be seen to evaluate its potential in developing Muslims in Malaysia according to the perspective of Maqasid al-Shariah.

Literature Review

a) Management of Zakat Institutions in Malaysia

Zakat institutions need to pay due attention to the level of public confidence and trust by improving the collection and distribution system of zakat effectively and productively. Studies by Hairunnizam et al (2017); Khairul & Amirah (2019) show a positive relationship between the perception of zakat payers towards the management of zakat institutions and the rate of zakat payments issued to formal institutions. In other words, the better the individual's perception of the service quality of the zakat institution, the higher his confidence to pay zakat to the zakat institution and vice versa. In addition, continuous promotion and exposure related to zakat are also seen to help zakat institutions increase zakat collection. According to Adibah (2016), the higher the exposure to zakat received by an individual, the more inclined he is towards the compliance of paying zakat. The approach taken to convey messages related to zakats, such as sermons, lectures, forums, pamphlet distribution, seminars, and installation of banners, is seen to have contributed to the increase in the number of payers.

The effective management of zakat institutions is beneficial in improving the effectiveness of zakat collection and distribution, which is the primary mission of improving

the socioeconomics of the local community. A study by Hairunnizam et al (2017) proves that one of the main factors influencing individuals to pay zakat formally is the efficiency of zakat management. This fact is supported by Muda et al (2010), who stated that the factors that encourage confidence in zakat institutions are efficiency, effectiveness, and transparency in their management. This finding is also consistent with the study by (Rahim et al., 2011). They found that important elements that affect the payment of zakat to formal institutions are accountability, transparency, fairness, and accountability of zakat institutions. In order to pioneer efficient and quality governance, the digitization segment in the management system is seen to make a zakat institution more organized and practical and conform to the image of an organization with a corporate concept.

In Malaysia, issues related to zakat institutions are often the topic of public debate on social media, especially as a channel to voice their dissatisfaction with the collection and distribution system, the transparency of information delivery and activity reporting, and service quality and management competence. These issues are seen as having the potential to affect the level of trustworthiness of the community towards the credibility of a zakat institution. Nawi et al (2021) stated that the involvement of zakat institutions in current social media platforms such as Facebook, Twitter, and Instagram are still moderate and has not yet been optimally utilized. Interactive and informative reporting of services and activities is not only capable of acting as an effective promotional field to increase accessibility, participation, and trustworthiness of the public. This trust factor is at the heart of the successful increase in the collection and distribution of zakat every year. Therefore, each zakat institution needs to identify the perception and acceptance of stakeholders, such as zakat payers and recipients, towards the quality of zakat institution services. This assessment is important for an organization such as a zakat institution to function effectively, further realizing the objective of socioeconomic justice through distributing wealth resources in a balanced and equitable manner (Norazlina et al., 2017).

b) Zakat Management and Maqasid al-Shariah

Zakat is closely related to the goal of bringing down the law itself, which is also known as Maqasid al-Shariah. Maqasid al-Shariah is defined as creating the well-being (*masalih*) of the *mukallaf* in this world and the afterlife through a system that places the mukallaf as servants of Allah SWT without coercion (Ibn Zaghbihah, 1996). This definition explains the highest objective, *Maqasid al-Maqasid* or *Ghayah al-Ghayat*, by placing the whole tasarrif mukallaf in line with the commands and prohibitions of Allah SWT (al-Buti, 1973). In other words, Maqasid al-Shariah is the philosophy behind Islamic law determined by Shari', which is Allah SWT and can be observed through *nas syarak* or *istinbat* (Ibn Bayyah, 2012). Understanding this premise, *tasarrifat* is the same in scope between humans and their God (*ibadah*) or fellow human beings (*muallamat*) must be in the context of realizing the Maqasid al-Shariah that Allah SWT has determined. Therefore, to ensure that the administration and management of things comply with the Maqasid al-Shariah, the application of *Siyasah al-Syar'iyah* needs to be directed toward preserving the Maqasid al-Shariah. Hence, the need for precision between *Siyasah al-Syar'iyah* and Maqasid al-Syariah. Because of that, the people involved in government affairs need to make Maqasid al-Shariah their administrative balance sheet.

In order to achieve that desire, administration based on *Siyasah al-Syar'iyah* must take care of the following principles:

- i. Complying with the Maqasid al-Shariah consists of the principles and foundations of *al-Daruriyyat*, *al-Hajjiyyat*, and *al-Taḥsiniyyat*.
- ii. They are making Maqasid al-Shariah a measure and reference in new questions and problems related to the people's affairs.
- iii. It determines new laws based on the *Masaliḥ al-Mursalah* and Maqasid al-Shariah methods.
- iv. Realizing *Maqasid al-Takaful* between community members and community justice (Hossam & Fathi, 2021)

From the several principles stated, it can be concluded that the practicality of zakat management needs to run within the framework of Syariah evidence to realize Maqasid al-Shariah. This situation highlights the bond between *Kulliyat al-'Ammah* (Maqasid al-Syariah) and *Dalil al-Khas* (Sulayman, 2010). The most crucial maqasid element that needs to be upheld in an Islamic government is the sovereignty of Islam. This is because the purpose is the key to the masaliḥ of the rest of the world. According to al-Buti, the order of Maqasid al-Shariah begins with the maqasid of religion because religion plays a vital role in ensuring the benefits of worldly life (al-Buti, 1973). Any benefit achieved without preserving religion is good with no real benefits. In this case, it follows the primary purpose of siyasah itself: to preserve religion, which is one of the main elements in Maqasid al-Shariah.

In addition, elements such as *Hifz al-Nafs*, *Hifz al-'Aql*, *Hifz al-Nasb*, and *Hifz al-Mal* become an essential basis in the direction of zakat management. Although this maqasid discussion is more classical, it is often chosen as an essential element in developing the administrative policy of a country. This shows that Maqasid al-Shariah plays a vital role as an essential basis for the direction of administration and government. If this policy is implemented correctly and well understood by all government agencies, it will undoubtedly produce an administration with integrity, transparency, trust, and responsibility in every matter (Azmir & Shahrul, 2020). In addition, elements such as justice, human dignity, world order, maintaining peace, and forming the purification of the soul are part of the Maqasid al-Shariah that need to be preserved through a government. Therefore, this element of Maqasid al-Syariah is included in Maqasid al-Syariah al-'Ammah, which focuses more on community issues, different from the classical Maqasid al-Syariah framework, which is claimed to be more focused on individual issues (Al-Qaradawi, 2008). Therefore, it is very appropriate that this maqasid element is also applied in the management of zakat institutions to complete the old framework in *al-Kulliyat al-Khams*. In addition, the element aims to preserve the relationship between the community by giving their rights in the context of the management of an institution. Thus, the emphasis on the value of Maqasid al-Shariah in the management of this zakat institution can realize the rights of the whole community fairly, avoid any form of discrimination due to political, religious, and ethnic differences and strive to create peace in the distribution of zakat funds itself.

Research Methodology

This study applies a qualitative approach to the data collection and analysis process. Qualitative research focuses on efforts to obtain non-numerical information (Cresswell, 2013) that can provide in-depth information about the background of a matter. Thus, this study uses a phenomenological design to identify and formulate the potential challenges of zakat fund management by the State Islamic Religious Council in Malaysia. The analysis is done on primary and secondary sources inductively to evaluate the theory of distribution of zakat funds according to the perspective of Maqasid al-Syariah. In addition, research was also

conducted on the website of each state's zakat institution to review distribution methods and zakat fund management reports implemented in each state. The inductive analysis carried out on the data obtained will summarize findings and discussions to achieve the objectives of the study that have been set. This approach summarizes the challenges and potential of managing and distributing zakat funds by the State Islamic Religious Council. At the same time, analysis was also carried out on the programs and assistance distributed to each recipient based on the framework of Maqasid Syariah, as the basis for the well-being of human life.

Zakat Distribution from Maqasid Al-Syariah Perspective

The distribution of zakat funds is the main phase in realizing the goal behind the zakat legislation itself. Therefore, zakat funds that are successfully collected from payers need to be distributed using appropriate mechanisms to ensure that the needs and rights of each asnaf can be implemented in the best possible way. Based on Maqasid al-Shariah, five primary needs or *Daruriyyat al-Khams* need to be realized, namely the Preservation of Religion, the Preservation of Life, the Preservation of Mind, the Preservation of Property, and the Preservation of Progeny. Highlights of the report and mechanism of zakat fund distribution in each state according to the perspective of Maqasid al-Shariah summarizes the following findings:

1) Preservation of Religion

Preservation of Religion (*Hifz al-Din*) is the primary goal of Islamic law. The distribution of zakat funds through human capital development is centered on human personality and religious values. Therefore, recipients of zakat funds need to be equipped with various quality skills and powerful virtues to realize sustainable development and the production of ideal human capital. In other words, the development of human capital also refers to the efforts of human empowerment as the principal capital. It needs to be developed as best as possible through knowledge and skills instilled in each asnaf and strengthened by building a set of attitudes and noble values. So, the human capital that is formed more superior and quality includes physical and spiritual aspects (Abd Rahman, 2007). Combining these elements will produce human capital with a clear direction, respect for customs and religious boundaries, high ethics and integrity, and intense mental strength. In addition, they are also expected to filter out all harmful elements and make decisions accurately, quickly, and optimistically (Sidek, 2008). The process of producing human capital that has these packages needs to be the government's main agenda to provide a generation of capable and worthy successors to inherit and lead the management and administration of the country in the future.

In this regard, zakat has played an active role by being involved in improving and improving the quality of each potential asnaf. Through the help and training provided, poor asnaf gain stimulation and encouragement to change themselves and their families in a more positive direction. There is no doubt that this change requires a long period because it involves changing the attitude and culture of a person's life, especially for the poor (Abd Rahman, 2006). Through the assistance provided by IRC, the momentum of change for this group has been triggered through the organization of benefit programs such as volunteering services, moral rehabilitation, training, and skills, as well as spiritual development. Among the programs centered on the value of religious preservation implemented by IRC are:

Table 2

Zakat Programme Based on Preservation of Religion

TYPE OF RELIEF	PROGRAMME
1) Akidah Purification Centre 2) Incentive for Masjid and Surau 3) Guidance of Muallaf 4) Da'wah NGO Incentive 5) Religious Program	Melaka - Ibadah Camp - Da'wah Trust Fund Selangor - Muallaf Training Centre - Akidah Purification Centre (Baitul Iman) Negeri Sembilan - Kompleks As-Sa'adah Wilayah Persekutuan - Darul Hidayah

Such a program can be implemented efficiently with a comprehensive monitoring system by IRC to ensure that the program's objectives can be achieved. Implementing programs, courses, and skills training that apply the element of balance between the world and the afterlife in the soul of every asnaf should be continued to produce outstanding people. The production of quality human capital is part of the government's vital agenda to prepare a competitive generation to face the challenges of the future era (Haryati et al., 2009). The efforts carried out by MAIN in supporting the government's wishes need to be given the credit they deserve because it indirectly symbolizes the flexibility of the zakat system itself in providing benefits for Muslims in all walks of life (Khairul, 2017).

2) Preservation of Life

The distribution of zakat aims to develop the social quality of society by meeting the basic needs of the asnaf group, such as protection, subsistence assistance, and health care. The existence of the underprivileged in a country is a natural phenomenon that is difficult to avoid. The imbalance in socioeconomic aspects between the rich and the poor can weaken society and affect the harmony of community life if allowed to continue (Abd Rahman, 2013). Therefore, a social justice-oriented approach such as zakat should be highlighted as a solution to this existing problem. The maintenance of social welfare is an influential agenda that needs to be paid attention to in order to realize the goal of improving social quality in society. The provision of quality policies, programs, and services must be established to meet the basic needs of the community as well as address social problems that threaten the lives of the community (Abd Rahman, 2007). Various support and social assistance programs need to be implemented as a system of social protection networks. This is to ensure that the society are not burdened with social problems such as poverty, inability to work due to disability, and other social obstacles to help them compete actively in the field of life (Che Bakar et al., 2007).

Based on this approach, Islam has mandated the distribution of zakat as a mechanism to transfer property from the rich to those who need help. The following are some of the welfare programs that IRC has implemented

Table 3

Zakat Programme Based on Preservation of Life

TYPE OF RELIEF	PROGRAMME
1) Build/Repair House	Pulau Pinang - Haemodialysis Centre - Mobile Clinic - Transit House Kedah - Freemarket@zakatkedah Selangor - Bait al-Hasanah (Asnaf Child) - Bait al-Mawaddah (Senior Citizen) Wilayah Persekutuan - Motorcycle Deposit - Legal Aid - Takaful Aid - Food Distribution - Maternity Centre - Cataract Surgery Centre - MAIWP-KDN Homeless Centre
2) Disaster/Emergency Assistance	
3) Medical Treatment	
4) Food and Financial Assistance	
5) Corpse Management	
6) Deposit/House Rent/Tax and Bill	
7) Musafir/Muallaf Assistance	
8) Orphanage Management	
9) Disabilities Assistance	

Various programs are implemented to help the asnaf enjoy a better and prosperous life for themselves and their families. The assistance covers protection, financial allocation, basic needs, and welfare of asnaf. In addition to playing a role as a socioeconomic balancer for the community, zakat can also further nourish relationships and preserve community life's harmony. In order to create a prosperous and harmonious society, zakat also strives to free people from the shackles of poverty by providing subsistence to those in need, either temporarily or permanently. This group will be given the appropriate protection to ensure they can lead a secure life. In addition, zakat also aims to help people who face unexpected financial and material problems such as debt, illness, and inevitable misfortunes even though they are initially in a category that does not need help (Hairunnizam et al., 2004).

3) Preservation of Mind

Besides focusing on economic and social development, IRC also pays attention to the educational development agenda in the community. Through the provisions provided, the asnaf group can improve their quality and identity and produce a skilled and competitive asnaf group (Che Bakar et al., 2007). The education improvement programs provided by IRC have opened up opportunities for asnaf children to study to a higher level and reduce the illiteracy rate in the community, which ultimately promises a brighter future for them and their families. Through these programs, IRC can also open the minds of the asnaf group to dare to face the outside community. This is because the difficulties they go through cause them to fear facing the outside world because they lack the self-confidence to mix with society (Azman & Martiah, 2014). This group of asnafs has a high interest in learning. However, due to financial constraints to pay school fees and studies, most of them continue to take a shortcut by completing the learning session despite having great potential to achieve excellence in education (Faez & Kamarul, 2011).

The education sector has been made the government's main agenda in transforming the country's development. However, the government's provision is only provided in general to all citizens. It lacks special attention, especially to the asnaf group, so that they can get out of the cocoon of poverty and change their lives for the better. IRC has played an essential role

in identifying the asnaf who drop out of education and designing appropriate programs to help improve their quality of life and education. The zakat institution has allocated various aids in generating educational excellence among the asnaf:

Table 4

Zakat Programme Based on Preservation of Life

TYPE OF RELIEF	PROGRAMME
1) School/IPT Aid 2) Education Scholarship 3) Seminars and Workshop 4) Tuition 5) Excellence Incentive	<p>Pulau Pinang</p> <ul style="list-style-type: none"> - Prep Night Class - Smart Caliph Camp - Mutiara PDCA <p>Sarawak</p> <ul style="list-style-type: none"> - Ibn Khaldun Fund <p>Selangor</p> <ul style="list-style-type: none"> - Kolej Universiti Islam Selangor - Sekolah Angkat - KAFA Allowance <p>Wilayah Persekutuan</p> <ul style="list-style-type: none"> - Sekolah Menengah Integrasi Sains Tahfiz (SMISTA) - Kolej Antarabangsa Sains Perubatan PUSRAWI (PICOMS) - Institut Profesional Baitulmal - Pondok Moden al-'Abaqirah - Darul 'Ilmi

The programs implemented prove that MAIN is serious about improving the education level of the asnaf group as part of a long-term plan to help them enjoy a better life in the future. Education is essential to changing the lives of the asnaf, especially among the poor and the poor, and raising their position to a higher level. Continuous learning at every level, from primary schooling to higher level studies, can provide the asnaf group with various quality packages and open good job opportunities to guarantee a bright future. Moreover, a promising career resulting from continuous education can remove the asnaf class from the cocoon of poverty that plagues them.

4) Preservation of Property

Regarding property preservation, zakat funds can be used for economic development programs to improve the economic status of the asnaf group by providing business and entrepreneurship opportunities (Patmawati, 2008). By helping this group to be directly involved in these areas, zakat has played a role as an instrument of balanced economic distribution to reduce the poverty rate, improve the standard and quality of life, provide a comfortable and prosperous life and then lead to the formation of a prestigious country in the future (Zarina et al., 2012). The process of redistributing wealth in a balanced way in society can bridge the wealth gap formed between the rich and the poor. The distribution of wealth from the zakat payers to the asnaf group can increase their purchasing power for necessities, leading to an increase in demand for goods in the market where aid recipients will spend a large portion of the funds earned for their daily use. The increase in purchasing power among merchants can stimulate the growth and development of the country's economy through increased demand and supply activities in the market (Patmawati, 2008). So, this activity of collecting and distributing zakat not only plays a role in creating a balanced economic distribution but can also generate national income to a higher level.

At the same time, the increase in consumption by the asnaf group to meet the needs of life will increase the demand for goods and necessities products and generate employment

and business opportunities for the community. This increased opportunity can provide a new platform to be explored by various parties, and indirectly the unemployment rate in the country can also be reduced (Hairunnizam et al., 2004). In addition, potential asnaf groups are also polished as entrepreneurs and producers to be actively involved in the current market. IRC provides various assistance packages in entrepreneurship, such as financial capital injection and tools to start a business. Furthermore, the asnafs are guided through business skills courses and continuous monitoring to ensure they have a high level of competitiveness and therefore have the right motivation to get out of the poverty zone that has plagued them for a long time. The following are among the entrepreneurship programs provided by IRC

Table 5

Zakat Programme Based on Preservation of Property

TYPE OF RELIEF	PROGRAMME
1) Course and Skills Training 2) Business Capital 3) Entrepreneurship Assistance 4) Business Opportunity 5) Business Recovery	<p>Pulau Pinang</p> <ul style="list-style-type: none"> - Gerak Asnaf Katering - Gerak Asnaf Jahitan - Gerak Asnaf Tani - Gerak Asnaf Niaga - Atrium dan Café <p>Kedah</p> <ul style="list-style-type: none"> - Sewing Skill Centre <p>Selangor</p> <ul style="list-style-type: none"> - Asnaf Zakat Entrepreneur Group (KUAZ) - Program Hijrah Kerjaya Asnaf - Economic Forum - Entrepreneurship Course <p>Wilayah Persekutuan</p> <ul style="list-style-type: none"> - Taxi Hire Deposit - Agricultural Assitance - Kedai Rakyat MAIWP

As a result of the stepping stone provided by this zakat institution, the asnaf group will strive to advance their economy and increase their income until they exceed the eligibility limit as zakat recipients. This situation can indirectly change the zakat recipients into zakat payers, automatically removing them from the list of zakat recipients. This initiative implemented by IRC through the entrepreneurship programs provided has the potential to produce many entrepreneurs and create business opportunities for these zakat recipients. A productive Zakat can generate an increase and a balanced economic distribution and fall towards the well-being of life in the community.

5) Preservation of Progeny

The young generation is an asset and essential in inheriting and continuing the national development agenda. Therefore, the development of quality human capital can give birth and form a simple, balanced generation, in line with the application of the National Education Philosophy, which emphasizes unity in physical, emotional, spiritual, and intellectual aspects. These elements will give birth to a young generation with a straightforward way of life and direction, respect for customs and religious boundaries, high ethics and integrity, and muscular mental strength. In addition, they are also expected to filter out all harmful elements and make decisions accurately, quickly, and optimistically (Sidek, 2008). In this regard, zakat has played an active role by being involved in improving and improving the quality of each potential asnaf. Through the help and training provided, poor asnaf gain stimulation and encouragement to change themselves and their families positively. Through

the assistance provided by IRC, the momentum of change for this group has been triggered through the organization of benefit programs such as volunteering services, moral rehabilitation, training, and skills, as well as spiritual development.

Organizing a program like this is a good initiative from IRC as a mechanism that allows these asnaf groups to contribute their energy and expertise back to the community by involving themselves in social activities and community programs. Among the genealogy preservation programs carried out by IRC are:

Table 5

Zakat Programme Based on Preservation of Progeny

TYPE OF RELIEF	PROGRAMME
1) Rehabilitation Centre 2) Marriage Aid 3) Course and Skills Training 4) Peer Guidance 5) Welfare NGO Incentive 6) Motivational Program	<p>Pulau Pinang</p> <ul style="list-style-type: none"> - Inapan Kasih Sayang - Zakat Training Centre <p>Melaka</p> <ul style="list-style-type: none"> - Program Rumahku Syurgaku - Badan Sukarelawan al-Taqwa <p>Selangor</p> <ul style="list-style-type: none"> - Baitul Ehsan - Drug Rehabilitation Centre <p>Negeri Sembilan</p> <ul style="list-style-type: none"> - Voluntary Counselor Scheme - Kompleks As Sa'adah <p>Wilayah Persekutuan</p> <ul style="list-style-type: none"> - Dar As-sa'adah - Darul Hidayah

Such a program can be implemented efficiently with a complete monitoring system by IRC to ensure that the program's objectives can be achieved. Implementing programs, courses, and skills training that apply the element of balance between the world and the afterlife in the soul of every asnaf should be continued to produce outstanding people. Zakat funds are also used to finance the problem of dropping out of education which is one of the cancers that kills talented potentials in the country. This problem is indeed a huge loss to the country and exposes the country to a crisis of loss of quality generation liners if not dealt with immediately. Thus, the education zakat assistance provided by IRC can inject awareness and spark a desire to succeed among the asnaf after seeing the success of other program participants in getting out of the shackles of poverty and subsequently improving their standard of living. The mentality and negative perception among asnaf should be changed so that they do not inherit life asnaf but can transform into a productive community group. This group can also be a model and a source of inspiration for other asnaf in raising awareness to get a better life. Therefore, every asnaf needs to take advantage of all the help and opportunities provided to prove to the community that they are also worthy and entitled to change and succeed.

Conclusion

Zakat shari'a in Islam aims to foster justice and balance in human life and defend those tested by poverty and hardship. Through the perfect and systematic distribution of zakat, the economy of Muslims can be generated to a higher level through business and entrepreneurship programs. This will produce a chain effect where strong and balanced

economic growth will create a powerful social welfare system and further improve the level of education and the quality of human capital in the country. Therefore, this effort requires careful planning through the mobilization of the workforce and a strategy organized through a robust organizational body. In other words, this agenda is difficult to realize if zakat distribution is carried out individually and alone because the goal of freeing people from poverty and producing quality human capital is not an easy task. Moreover, the increase in the country's economy significantly impacts the increase in zakat. Therefore, the position of zakat as one of the main social institutions for Muslims needs to be developed and improved through sustainable and whole institution management. This is to build a new dimension, especially in the distribution of zakat, so that the zakat institution becomes a competitive institution and can play an influential role at local, regional, and global levels. The effort to dignify the excellence of Muslims has become the main agenda for every Muslim country, and the institution of zakat can be an important mechanism with high potential in moving the development agenda of Muslims, especially in Malaysia.

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