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Implementation of Spiritual Development among Poor and Needy in Selangor

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Abstract

The institution of zakat has an important role as a mechanism to save people from hunger, guarantee socio-economic justice and provide an environment that allows people to carry out their responsibilities towards God. This study is motivated to examine how spiritual development among poor and needy asnaf is implemented by zakat institutions. By taking the Selangor Zakat Board (LZS) as the main case study because it is more advanced in the problem. LZS has provided various forms of distribution assistance to the poor and needy asnaf to ensure that the asnaf get proper protection such as financial, monthly food, educational assistance, housing assistance and economic activities. Even the human development of asnaf is also emphasized so that the world and afterlife issues of asnaf are not neglected. The instrument used is observation. The researcher has conducted observations in four districts in the state of Selangor involving six mosques, namely Taman Putra Perdana Mosque, Puchong, Jameatus Solehah Mosque, Pekan Dengkil, Darul Muttaqin Mosque, Kg. Udang Klang, PPR HICOM Section 26 Shah Alam, Nurul Ehsan Mosque Taman Medan Petaling Jaya and Pulau Meranti Mosque, Puchong to see the real picture of the spiritual development implemented by LZS for the poor and needy.

In spiritual development, there are four elements agreed upon by Islamic scholars, namely al-qalb, al-nafs, al-cāql and al-ruh. The approach of spiritual development consists of rabbāniyyah, tazkiyyah al-nafs, ilm and camal. The results of the study found that LZS has implemented a Tahsinul Ibadah Program (PTI). This PTI is given to educate sensitive asnaf souls with religious content such as learning prayer, monotheism and jurisprudence and reading the Quran. Every content in this course gives emphasis on change of mind, improvement of knowledge and skills, change of attitude and personality as well as effective and continuous implementation of practice. LZS is confident that knowledge will give birth to a positive attitude, stable emotions and further form the group of asnaf and their children who are more outstanding. However, LZS needs to...
be improved in order to meet the spiritual concept in Islam that is capable of changing the inner asnaf to become a successful person in the world and the hereafter.

**Keyword:** Zakat, Spiritual Development, Poor and Needy Asnaf, Selangor Zakat Board

**Introduction**

The management of zakat in Selangor is fully managed covering the collection and distribution of zakat corporately by an institution called the Selangor Zakat Board (LZS). The establishment of LZS reflects the commitment of the Selangor Islamic Religious Council (MAIS) to ensure that zakat collection can be improved and zakat distribution can be implemented effectively and comprehensively in line with the progress of the state of Selangor. LZS was established by the MAIS under the Trustee (Incorporation) Act 1952 through a trust deed registered on 2 October 2006 at the Law Division, Prime Minister's Department. Previously, LZS was known as Pusat Zakat Selangor (PZS) which was established on 15 February 1994 with the registered name of the company MAIS Zakat Sdn.Bhd (Makhtar, 2011).

The objective of the establishment of LZS is to empower the management of zakat institutions, maximize the potential of zakat collection, address and eradicate poverty, improve Islamic teachings and develop the socio-economics of the community as well as provide quality customer service (Selangor Zakat Board, 2006; Makhtar et.al, 2010). It was also established to ensure that the distribution of zakat can be carried out efficiently, effectively and effectively in accordance with the demands of syara' (Makhtar, 2011). According to Yusof (2010), LZS has planned and organized various activities to improve the performance of zakat collection and the effectiveness of zakat distribution either through collaboration, smart partnership and collaboration with various agencies to achieve success in its implementation. However, in the face of the current of globalization and various changes that are constantly happening from time to time, LZS needs to further strengthen the management of zakat from various aspects to ensure that the strategies that have been compiled can be implemented and achieve the real objective of zakat, which is to improve the quality of life of the poor and those who need 'the poor and the needy' (Yusof, 2010). LZS is always trying to improve and improve the effectiveness of zakat distribution which is an important factor that can increase the confidence of zakat payers. Among the efforts that have been carried out and will continue to be carried out are First; addressing poverty by addressing poverty through meeting the gap between the kifāyah kifāyah of the poor and the poor, implementing monitoring of individual and family development of the asnaf. Second; strengthening management capabilities by improving staff competence and excellent work culture, modernizing information technology, ensuring the adequacy of amil reserve resources and the adequacy of cash management for zakat distribution, creating a hisbah team to enforce zakat regulations. Third; achieve a high level of efficiency by reducing the duration of the work flow of the aid application process until payment, increasing the ability and reliability of ICT system and technology applications, improving staff skills to minimize process errors and Fourth; strengthen the asnaf distribution and data collection policy by updating the zakat distribution policy according to current needs and comprehensively updating the poor and needy asnaf data collection. In the distribution of zakat to asnaf, LZS has channeled its distribution to five programs for the development of asnaf. First; economic development program. Second; educational development program. Third; social development program. Fourth; human development program. Fifth; religious institution development program (LZS Management Report, 2005; Makhtar, 2011). One of the programs that emphasizes the spiritual development of the poor and needy is the human development
program. It is an effort of LZS to develop the soul of zakat asnaf so that they can become a quality asnaf group (Selangor Zakat Board, 2013). The question is, how is spiritual development among the poor and needy asnaf implemented? Therefore, a study was conducted to examine the implementation of spiritual development among the poor and needy asnaf in Selangor.

Research Methodology
This study uses the current survey method to examine the implementation of spiritual development for the poor and needy asnaf in Selangor. The instrument used is observation. The researcher has conducted observations in four districts in the state of Selangor involving six mosques, namely Taman Putra Perdana Mosque, Puchong, Jameatus Solehah Mosque, Pekan Dengkil, Darul Muttaqin Mosque, Sg. Udang Klang, PPR HICOM Section 26 Shah Alam, Nurul Ehsan Mosque Taman Medan Petaling Jaya and Pulau Meranti Mosque, Puchong to see the real picture of the spiritual development elements and approaches implemented by LZS for the poor and needy. This PTI lasted for 16 series. However, the researcher only monitored twice, at the beginning of the series and at the end of the series. This is because the researcher has to attend PTI in four districts every Saturday and Sunday and it runs simultaneously in each district for two hours. PTI hours are 9.00-11.00 am or 11.00 am-1.00 pm or 2.00-4.00 pm.

The researcher has chosen observation methods that are carried out through direct observation, structured observation and participant observation. The researcher has transcribed the data obtained. The method of observation in mosques is used as the main or primary data. The six mosques observed by the researcher have been coded to mosque A, mosque B, mosque C, mosque D, mosque E and mosque F.

Finding and Discussion
Spiritual development is a process that aims to give birth to pious souls (Jusoh et al., 2018). Spiritual development is vital in the process of shaping one’s identity (Ab Rahim, 2023). The absence of a pious soul will result in mental and physical function becoming crippled. Each level of development or development is guided by the teachings of Islamic Sharia. Spiritual development can be achieved through consistent effort, effort, tawakal and muraqabah. In an effort to reach spiritual heights, one must try to get closer to Allah SWT, do what is commanded and stay away from what is forbidden. After all efforts and efforts are done, it is necessary to rely on Allah SWT (Mat et. al., 2007). LZS provides various activities such as series of courses, motivational camps as well as academic and religious programs to shape the identity of asnaf and their generation. It was designed to improve the spiritual aspect of asnaf, which includes aspects of motivation, attitude and kinship to produce a group of asnaf who are confident, competitive, skilled, knowledgeable and faithful (Abdul Hamid, 2010). The program that has been implemented by LZS are Tahsinul Ibadah Proram (PTI). This PTI is given to educate sensitive asnaf souls with religious content such as learning prayer, monotheism and jurisprudence and reading the Quran. Every content in this course gives emphasis on change of mind, improvement of knowledge and skills, change of attitude and personality as well as effective and continuous implementation of practice. LZS is confident that knowledge will give birth to a positive attitude, stable emotions and further form the group of asnaf and their children who are more outstanding. The effectiveness of this development program module is also constantly monitored from time to time to ensure that the desire to develop the soul and excellence of aid recipients can be realized (Selangor Zakat Board, 2013). The
main focus is given to parents so that they can instill the practice of being a Muslim in family life. Meanwhile for asnaf students, various courses are provided such as drills to answer the exam, encouragement and enthusiasm to work hard to succeed in the exam (Selangor Zakat Board, 2013).

In order to get an explanation about the spiritual development implemented in PTI, the researcher has conducted observations in four districts in the state of Selangor involving six mosques, namely Taman Putra Perdana Mosque, Puchong, Jameatus Solehah Mosque, Pekan Dengkil, Darul Muttaqin Mosque, Kg. Udag Klang, PPR HICOM Section 26 Shah Alam, Nurul Ehsan Mosque Taman Medan Petaling Jaya and Pulau Meranti Mosque, Puchong to see the real picture of the spiritual development elements and approaches implemented by LZS for the poor and needy. This Tahsinul Ibadah program (PTI) lasted for 16 series. In spiritual development, there are four elements agreed upon by Islamic scholars, namely al-qalb, al-nafs, al-ᶜaql and al-ʳūḥ. The approach of spiritual development consists of rabbāniyyah, tazkiyyah al⁻nafs, ᵜilm and ´amil. The researcher has observed the delivery of the instructors. In order to find out how spiritual development is applied in PTI. Observations were made to see the elements and approaches of spiritual development implemented in PTI.

**Element In Tahsinul Ibadah Program**

**Al-Qalb**

According to al-Ghazālī (1988) al-qalb has two meanings, namely al-qalb al-jasmani and al-qalb al-ʳūḥāniyyat. Al-qalb al-jasmani is a long round lump of meat located on the left chest that has certain functions. Inside there is a cavity filled with black blood. It is the source of rūḥ or life. Al-qalb or the heart is also better known as the heart. It is the center of blood vessels throughout the human body (al-Ghazālī, 2012; Abd al-Muṭalib Al-Mandīlī, n.d; Al-Hizamī, 2007). While al-qalb al-ʳūḥāniyyat is something subtle (laṭīfah), divine (rabbāniyyah) and formless (ʳūḥāniyyat) that has a relationship with the heart of the physical heart (Yasin, 1992).

Therefore, al-qalb as a place for the spiritual education process needs to be cleaned and nurtured so that it always submits to the will of religion. The religious will that is meant here is not only from the aspect of specific worship but it includes other aspects of religion including the aspect of monotheism, morality and accepting without doubt whatever is commanded by Allah SWT and His Messenger.

Based on the researcher’s observations, al-qalb elements applied by the Tahsinul Ibadah Program instructors to the poor and needy asnaf participants are beginning the lecture with istighfar, salawat, dhikr, recitation of al-ᶜaql, Dhuha prayer, practical exercises such as taking ablution and working the prayer perfectly.
Al-Nafs
Al-nafs is a subtle matter (jawhar al-fird) that moves to give strength to life, feelings and will in humans. It is a desire that triggers values of strength in a person to achieve the instinct of his will. It is also something that is found in the human body, which cannot be known to exist, which can receive good or bad instructions, has various human qualities and characters, also has a real influence on human behavior. It includes the spirit and the heart, and everything that exists in humans, consisting of the potential of knowledge that is able to separate good and bad things.

In improving the level of the nafs to a higher level, there are several practices that need to be done which are congregational prayers including rawatib prayers, qiyamullail and Dhuha prayers, istighfar no less than 100 times, dhikr no less than 100 times, salawat on the prophet SAW no less than 100 times, read surah al-ikhlas three times, read al-Quran, read prayers for every act such as eating, sleeping, entering or leaving the house and so on. tasbih, tahmid and so on (Ahmad et.al., 2007).

Based on the researcher’s observations, al-nafs elements applied by the Tahsinul Ibadah Program instructors to the poor and needy asnaf participants. The researcher found that the application of the qualities of Mahmuda is from the approach of the instructors themselves when discussing the topic of canceling the creed, the wisdom of ablution and prayer. It aims to have a positive effect on asnaf participants to change.

Al-Ṣaql
Al-Ṣaql is a very important element because of the advantage granted by Allah SWT to humans to think in order to know something. Al-Ṣaql helps people to have knowledge so as to form knowledgeable and creative human skills.

Islam is very concerned about preserving the intellect so that it is obligatory for humans to preserve its perfection (Ismail, 2011). Islam has set some guidelines so that the human mind can be controlled and think well. Among them are First; Islam obligates each of its followers to seek knowledge in order to reach the direction of the goodness of the mind and the whole of life. Second; Enrich and improve knowledge. Third; Allah SWT has prohibited all behavior that can damage the perfection of the intellect through alcohol and drugs (al-Zarqa, 1998). Fourth; Do not think about the things of lagha and immorality. Fifth; Islam provides a basic platform for its people to always think, contemplate, observe, study and research the events on earth. Sixth; Using common sense to explore and use the instructions suggested by Allah through his book.

Based on the researcher’s observations, al-Ṣaql elements applied by the Tahsinul Ibadah Program instructors to the poor and needy asnaf participants. The researcher found that the teaching staff had imparted knowledge related to monotheism and jurisprudence to the asnaf participants. The delivery method of the instructors is more like lectures and lectures for the asnaf students to know and understand the topics being presented. In order to ensure that asnaf participants know and understand what they learn, instructors need to conduct written test evaluations and group discussions. This is because the element of al-Ṣaql is the knowledge and understanding that is required for the human ability to think (Said et.al., 2007).

Al-Ruh
According to Ahmad (1998) al-rūḥ forms one’s personality. It requires mujahadah and having authentic knowledge related to the attributes of Allah SWT and worship because al-rūḥ is the cause of life (Ahmad, 1998). According to al-Ghazālī (1978) al-rūḥ is an element that was
initially created to recognize His Creator and it is an element that is part of the meaning of the heart.

In taking care of the soul, there needs to be food for the soul that needs to be practiced such as prayer and zikr. The soul must be taken care of continuously so that faith and piety are always preserved so that the heart does not become hard and black. Humans must also be able to maintain a balance in maintaining a vertical relationship with Allah SWT such as remembering Allah when happy or difficult, free or busy. Every work done must begin with the intention of hoping for the approval of Allah SWT. In addition, able to maintain horizontal relationships with people. The purpose is to get to know each other and help each other like giving charity from sources of sustenance to people in need such as the poor and needy. The last is being able to take care of the universe including the galaxy, returning to the main purpose for which humans were created, which is to be entrusted with being the caliph on earth by utilizing all available natural resources without destroying the balance of nature itself.

Referring to the researcher's observations, this was touched upon by the instructors about the element of spirit as forming character. There are ten items that are seen to the asnaf participants to be evaluated about the PTI program from the point of character formation. The items are success in this world and the hereafter, God's power determines destiny, life in this world is only temporary, life in the afterlife is eternal, devote yourself to Allah SWT, increase the practice of worshiping Allah SWT, follow what is recommended by the Qur'an and as-Sunnah, life can change if you try to do it, become a person of noble character, able to cleanse the heart from reprehensible nature, ready to face death determined by Allah SWT.

Approaches of Spiritual Development Implemented in Tasninul Ibadah Program

**Rabbāniyyah**

The rabbāniyyah approach needs to be done as a sign of obedience, love, hope, devotional submission to Him. Through this approach, humans must draw closer to Allah Ta'ala (muraqabatullah).

Based on the researcher's observation, it was found that the rabbāniyyah approach carried out in mosques A and C is that participants are asked to set an intention when they want to start learning. Followed by asking for forgiveness, praying, zikr and presenting surah al-Fatihah to the deceased. It is different in mosque B, where the asnaf participants are encouraged to perform the dhuha prayer in congregation as a way of approaching rabbāniyyah. Different mosques D, E and F where there is no rabbāniyyah approach done in PTI. The following is the Rabbaniyyah approach through the Dhuha prayer performed at the B mosque.
In conclusion, the application of rabbāniyyah to asnaf is not the same and inconsistent. Each teaching staff varies according to their respective creativity in helping asnaf participants to cleanse their souls, build a mind based on the Sharia, a calm and perfect heart, a soul that remembers to worship Him and a body that is completely regulated by the Sharia of Allah SWT. In fact, there are also teaching staff who do not apply the Rabbāniyyah approach to asnaf participants.

Tazkiyah Al-nafs

The tazkiyah al-nafs approach carried out by the teaching staff is an initiative of the teaching staff to give a good warning or advice to the asnaf participants on how to cleanse the soul from the abominable nature (takhalli) and nourish oneself with the qualities of mahmudah (tahalli) so that no more will arise problems in the circle such as not wanting to change, not trusting the help given and mortgaging religion in order to receive help from the church. Therefore, the tazkiyah al-nafs approach is an effort that needs to be included in this program so that the human soul, heart and self can be cleansed of vile traits and then enriched with pure traits that require patience, persistent effort and strong spirit (Ansari, 1983; Al-Ghazālī, 2000).

The results of the observation found that in mosque A, the asnaf participants were asked to self-reflect on their respective prayers, to warn those who left the prayer, to be persistent in performing certain practices, to seek the blessings of knowledge and to be nourished with mahmudah qualities such as piety, remembering death, fear, repentance, controlling lust, regret, king and istiqamah. Similarly, the approach of tazkiyah al-nafs in mosque B also suggests to always reflect on each other's prayers, express interest in attending the knowledge gathering, trust in using zakat money and increase beneficial practices in the month of Ramadan. In mosque C also touched on self-reflection, asking for forgiveness and help from Allah SWT as well as efforts to pray. In mosque E, the tazkiyah al-nafs approach that is applied is the nature of love (mahabbah) and human relations, obeying and obeying the command of Allah SWT when presenting the topic of the wisdom of sacrificial worship. While in mosque F, the tazkiyah al-nafs approach emphasized by the teaching staff is to purify oneself from mazmumah traits such as envy and envy and to be instilled with mahmudah traits such as gratitude, there needs to be an awareness of life, the nature of qana’ah, peace and trust, patience with favors which Allah SWT gives, change the fate from poverty and obey parents.
In conclusion, each teacher brings a different approach to tazkiyah al-nafs. In fact, there are also instructors who do not touch the issue of tazkiyah al-nafs to the asnaf participants as in mosque D. In terms of the accuracy of the approach of tazkiyah al-nafs by the teaching staff is less accurate. This is because tazkiyah al-nafs involves the process of tahalli and tahalli. Takhalli is purification while tahalli is fertilization.

The instructors need to invite the asnaf to perform soul cleansing (takhalli) such as nasuha repentance. Then followed by good deeds and dhikr consistently and sincerely and avoiding the attributes of mazmumah that shape a person's behavior or attitude such as riya, ujub, takbur, deceived and envious, eating a lot, talking a lot, angry, miserly, love of grandeur, love of the world and proud of yourself.

After that, the fertilization of the soul (tahalli) is improved by forming goodness so that it can decorate the heart with the nature of mahmudah through formal pious practices such as prayer, fasting, zakat and hajj and the human soul needs to be trained, mastered, changed and shaped according to the will of man itself through the values of monotheism, repentance, asceticism, love, wara', patience, poverty, gratitude, relief, trust, qana'ah, khauf and raja'.

Il'm

The ability to master knowledge can make an individual possess diverse knowledge and create intellectual excellence that can be developed, personal strength, physical dexterity, self-respect, fulfilling the deliciousness of knowledge and achieving happiness in this world and the hereafter (Othman et.al., 2009; Yusof, 2003). Knowledge is a very important tool to carry out the duties as the caliph of Allah SWT. Without knowledge a person cannot distinguish between good and bad (Ismail, 2011).

Observations are also made on the approach to knowledge by taking into account the question of teaching staff, asnaf participants, syllabus and learning environment.

First; Teaching staff. The researcher found that the instructors did not have problems from their personality aspects. Where PTI instructors have a friendly nature, controlled emotions, high perseverance, dedication, intelligence, humility and wisdom. While the image and appearance in terms of clothing, behavior and speech are also very good. From the delivery aspect, the instructors have knowledge, skills and good attitude by using effective, simple, short, clear and concise language to understand the asnaf participants. From the aspect of teaching and learning methods, most of them use lectures, lectures, storytelling and lesson review methods. Teaching staff are also less creative and innovative in using teaching aids (BBM) except in mosque A. This is because members of the authority of mosque A provide facilities for teaching aids such as computers, projectors and display boards. This aims to ensure that the teaching delivery is understandable and not boring to the participants. There are instructors at mosques B and E who conduct written tests to measure the understanding of participants after attending PTI. This can be seen in picture 2 and picture 3 of the PdP form used by the teaching staff.
However, teaching staff can diversify the form of effective knowledge delivery such as conducting group training (LDK) where memorization, discussion, presentation or presentation methods among asnaf and practical training can be done with the help of a facilitator. The use of teaching aids (BBM) should be used so that the learning atmosphere is not boring for the asnaf participants.

Second; Asnaf Participants
As a result of the researcher's observation of the participants, they focused fully on the lessons delivered by the instructor except for the group of mothers who brought small children as happened in mosque D. Where the participants in mosque D were women. The identified weakness of asnaf participants is that they do not record all the important contents delivered by the teaching staff. Just listen. Lack of commitment during practical training. Here is a picture of asnaf participants from among mothers.
Third; Syllabus
The content of the syllabus plays an important role in integrating the content for the formation of understanding about the topic and the problems and issues of teaching are managed. In general, the instructors can deepen their knowledge and understanding of the goals of the subjects to be delivered, master the contents of the syllabus or module measures through teaching and learning strategies and activities and practice various teaching and learning strategies effectively in the classroom. The measures of the PTI module are designed to achieve that goal.

The results of the researcher's observation of the module measures that are delivered are more about the knowledge of monotheism and worship such as taharah and prayer only. While knowledge in Islam includes the knowledge of monotheism, worship, Sharia and morals. In addition, the instructors do not really follow the content of the module measures that have been prepared by LZS.

The topics presented are matters of monotheism, matters that invalidate the creed, matters related to taharah such as types of water, istinjak, ablation and tayammum and followed by prayer worship such as the meaning of prayer, the wisdom of prayer and reminders for those who abandon prayer on the matter of invalidating prayer, makruh things in prayer. In fact, there are also instructors who teach about munakahat, muamalat and crime to the asnaf. This shows that there is no uniformity in the delivery of knowledge to asnaf participants. Similarly, group training activities (LDK) and practical training specified in the module's dimensions are also not implemented by some teaching staff.

Fourth; Learning Environment
An effective learning atmosphere and environment requires tidiness and cleanliness to trigger a positive and calm mind and provide maximum concentration and focus on the materials being studied. The results of the researcher’s observation found that all PTIs are held in mosques or suraus. From the aspect of neatness and cleanliness, there is no problem in running PTI because it is always maintained by the mosque. In fact, holding activities in the mosque is a way of encouraging the mosque as it happened during the time of the Prophet SAW who made the mosque a center of Islamic learning and study. This is a very good approach to bring the asnaf participants closer to the mosque. However, the atmosphere of the program needs to be diversified such as conducting PTI at the Asnaf Training Center in Ulu
Yam as well as inviting famous speakers to attract the interest of the asnaf to attend this Tahsinul Ibadah program. Here are some of the mosques that are used as a place to run PTI.

Picture 5: Meranti Mosque (Mosque E)

‘Amal
Practice is doing something in the right way and full of appreciation for the purpose of cleaning oneself full of commitment and based on one's faith in Allah SWT (Said Hawwa, 1999). The position of practice in spiritual development can be seen in the concept of religious appreciation including belief, worship, Sharia and morals. In fact, practice does not only involve actions but verbal and confession in the heart. But for this tahsinul ibadah program, the researcher found that it emphasizes the matter of practice in prayer. This practice approach has been done by some teaching staff to fulfill the purpose of the tahsinul worship program itself.

As a result of the researcher's observation, only a few teachers are carrying out a charitable and practical approach in their education, such as learning how to perform ablution correctly as in mosques A and D, how to perform correct and perfect prayers in mosques A and B and performing the Dhuha prayer in congregation at mosque B. Here are the deeds and practices done by the asnaf.

Picture 6: How to Stand for Prayer Correctly in Mosque A
While in mosques C, E and F did not do a charitable and practical approach as long as PTI was implemented. While in the PTI module measure there is a statement about practical training for the participants.

What some teaching staff do without following the prescribed PTI module measure causes the goal of developing the spiritual of the participants to not be fully realized. Every knowledge acquired is not only theoretical but necessary for charity and practice. Practice needs to be based on learned knowledge and learned knowledge needs to be practiced. The relationship between knowledge and charity can be focused on two situations. First, knowledge is a guide to charity. Those two people who are knowledgeable should be accompanied by charity. This charity will have value if it is based on knowledge. In Islam, faith, knowledge and charity are mutually integrated within the scope of belief, Sharia and morals. Faith is oriented towards the pillars of faith while knowledge and charity are oriented towards the Islamic pillars of worship and practice. Therefore, the instructors should not ignore practice or practical questions throughout PTI. While PTI is an activity to improve worship according to the name of the program which is tahsinul worship.

In conclusion, the researcher found that the teaching staff has applied the Rabbāniyyah approach, the tazkiyah al-nafs approach, the ḍīlmu approach and the ḍāmal approach in developing the spiritual development of the asnaf. However, there is no uniformity in delivery and filling from among the teaching staff. It only depends on the creativity and innovativeness of the teaching staff in creating effective teaching and learning. Likewise from the practical aspect and the written test, not everyone implements it. There are even teaching staff who do not follow the lesson plan and content of the module measure given to them.

Conclusion
The researcher has explained in detail the results of the study based on the research instruments that have been used in the implementation of this study. The instruments of the study are semi-structured interviews with zakat officers, observations in six mosques selected by the researcher and document analysis which is the tahsinul ibadah module.

The discussion and analysis of this data provides an in-depth explanation of the elements and forms of the spiritual development approach that has been implemented in PTI. The results of the study found that the four approaches such as Rabbaniyyah, tazkiyyah al-nafs, ḍīlm and ḍāmal are not uniformly performed by the instructors. This is due to the measure of the module provided by LZS not detailing the approach and not fulfilling the four elements of spiritual development such as al-qalb, al-nafs, al-ʿaql and ar-rūḥ.

As the element of al-qalb was successfully implemented through the results of observation but it was different from the content in the measure of the PTI module. This is because the teaching staff does not refer to the full PTI module measures and instead adds more al-qalb practices. However, al-qalb elements are practiced in this PTI to help asnaf participants become better.

Apart from that, the researcher found that PTI focuses more on the worship of prayer which needs to be known and understood since prayer is a form of worship that can protect the asnaf from doing evil and sinful things and following the lust. It can also influence the soul of the asnaf to submit and obey the orders of Allah SWT in addition to preventing them from abominable things and guiding them to the path of goodness and praiseworthy qualities. Prayer is also a place to ask for help and protection from Allah SWT and even give peace and tranquility. In addition, it coincides with the goal of the LZS that through the Tahsinul Ibadah
program can improve the asnaf prayer worship as the key to changing the inner nature of the
asnaf.

According to a statement from the LZS, namely Encik Syuib (2015), the purpose of PTI's creation is just a platform and an initial idea from the LZS to the asnaf as a way for the asnaf to continue their search for knowledge and bring themselves closer to the knowledge gathering organized by the mosque. So the filling of PTI to the asnaf is enough just for prayer because prayer is a platform to form the personality of the asnaf. Prayers for the asnaf can bring goodness and benefits in the life of the asnaf by helping the asnaf and the family of the asnaf to build a generation with good morals and character, dealing with symptoms that damage the asnaf's life such as stealing, robbery and other immoral acts, motivating themselves to continue persevere in facing all the challenges that will come and is the main key to get sustenance that is halal and blessed by Allah SWT.

In conclusion, the Tahsinul Ibadah Program implemented by LZS needs to be improved in order to meet the spiritual concept in Islam that is capable of changing the inner ASNAF to become a successful person in the world and the hereafter.

References


