

# Zakat Distribution to Beneficiaries and The Extent to Which it Agrees with The Shafi'i Doctrine And Achieves The Objectives of Sharia Law An Analytical Study of The Efforts of The Zakat Foundation In Kedah State, Malaysia

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## Abstract

Zakat is one of the five pillars of Islam, and Allah -Glory be to Him- has made it obligatory for the rich who have the quorum estimated by law. Zakat was imposed in the second year of the Hijra, and the Messenger –May Allah bless him and grant him peace- was the one responsible for taking and distributing it among the eight categories of beneficiaries who were determined by the Holy Qur'an in Surat Al-Tawbah; moreover, this was the situation during the time of the Rightly Guided Caliphate. This is how things remained under successive Islamic rulers, with a major change in not paying it by some, or giving it incompletely, or paying it themselves and perhaps reaching an undeserving person, which affected this obligation not achieving the purpose for which it was imposed in many states of the Islamic world. When modern countries appeared in their current form in the middle of the twentieth century, some Islamic countries established institutions for Zakat to achieve the goals for which it was imposed, and at the forefront of these countries was the state of Malaysia. In this study, we attempt to study the efforts of the Zakat Foundation in Kedah State, Malaysia, in distributing Zakat to the beneficiaries, and the extent to which it agrees with the Shafi'i Doctrine, which is the school of thought approved by the state, as well as the extent to which it achieves the noble objectives of Sharia law regarding this obligation.

**Keywords:** Zakat Distribution, Beneficiaries, the Shafi'i Doctrine, Objectives of Sharia Law, Kedah Foundation, Malaysia

### Introduction to the Zakat Foundation in Kedah

The Zakat Department was established in Kedah State in 1361 AH by a royal decree issued by His Highness the late Prince Tengku Mahmoud bin the late Sultan Ahmed Taj Al-Din, the grandfather of the previous Sultan, Sultan Abdul Halim Mu'adzam Shah, and the grandfather of the current Sultan of Kedah State, Salah al-Din. Since the establishment of the Zakat Foundation, the process of collecting Zakat was carried out by people volunteering in their work until the year 1374 AH, corresponding to 1955 AD, when the ruling authority enacted a special law in this regard. Following this law, Regulation No. 4 for the Year 1374 AH, corresponding to 1955 AD, was prepared after His Majesty the Sultan's approval.

The poor and needy people complained to Sheikh Al-Islam, the former Mufti of Kedah State, Sheikh Wan Sulaiman bin Wan Siddiq (1874 AD - 1935 AD), regarding the giving of Zakat in an incomplete manner and also not reaching its proper destinations. Moreover, some rich people distributed Zakat among their families. Hence, Sheikh Al-Islam Wan Sulaiman bin Wan Siddiq presented this issue and complaints to the Deputy Sultan at that time, Tengku Mahmud bin Sultan Ahmad Taj Al-Din.

When the Sultan asked Sheikh Al-Islam how to collect Zakat correctly, Sheikh Al-Islam replied; "This Zakat must be paid to the original person responsible for collecting Zakat, who is the one in charge, meaning the one who governs Kedah State." This opinion was agreed upon, and then the Sultan ordered the people to deliver Zakat to the selected workers whom he appointed by the order issued by Law No. (4) in the year 1955 AD. (General Administration of Zakat Affairs, n.d.)

First: Institutional Distribution of Zakat through a Study on the Kedah Foundation and Analysis of Information in the Last Five Years

Table 1

*The Number of Beneficiaries to whom Zakat Was Distributed by the Zakat Foundation in Kedah State*

| Categories / Year                              | 2019    | 2020    | 2021    | 2022    | 2023    |
|--|---------|---------|---------|---------|---------|
| The Poor                                       | 0.09%   | 30.63%  | 17.89%  | 8.60%   | 7.05%   |
| The Needy                                      | 37.04%  | 6.59%   | 21.07%  | 27.17%  | 29.72%  |
| Those Employed to Collect Zakat                | 7.50%   | 7.08%   | 5.72%   | 7.43%   | 5.25%   |
| People Whose Hearts Are Reconciled [For Islam] | 0.56%   | 0.62%   | 0.35%   | 0.81%   | 0.98%   |
| Freeing Captives [or Slaves]                   | 0.01%   | 0.11%   | 11.45%  | 0.06%   | 1.92%   |
| Those in Debt                                  | 0.04%   | 0.11%   | 0.98%   | 0.16%   | 1.60%   |
| For the Cause of Allah                         | 54.61%  | 54.73%  | 42.49%  | 55.77%  | 53.24%  |
| For the [Stranded] Travelers                   | 0.17%   | 0.13%   | 0.04%   | 0.00%   | 0.24%   |
| TOTAL  | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

It is clear from the previous table the number of beneficiaries to whom Zakat was distributed by the Zakat Foundation in Kedah State to eight categories: (The Poor, The Needy, Those Employed to Collect Zakat, People Whose Hearts Are Reconciled [For Islam], Freeing Captives [or Slaves], Those in Debt, For the Cause of Allah, and For the [Stranded] Travelers), during five consecutive years (2019, 2020, 2021, 2022, 2023 AD). By examining the number of beneficiaries to whom Zakat was distributed by the Zakat Foundation in Kedah State according to the (Year), the following becomes clear:

1- The most Zakat-deserving category where Zakat was distributed by the Zakat Foundation in Kedah State during the year 2019 AD: They are the “For the Cause of Allah” category – which represents 54.61% of the total beneficiaries to whom Zakat was distributed by the Zakat Foundation – followed by “the Needy” category, then the “Those Employed to Collect Zakat” category, then the “People Whose Hearts Are Reconciled [For Islam]” category, then “the [Stranded] Travelers” category, then “The Poor” category, then the “Those in Debt” category, and finally the “Freeing Captives [or Slaves]” category – which represents the smallest number to whom Zakat was distributed during the year 2019 AD by 0.01%.

2- The most Zakat-deserving category where Zakat was distributed by the Zakat Foundation in Kedah State during the year 2020 AD: They are the “For the Cause of Allah” category – which represents 54.73% of the total beneficiaries to whom Zakat was distributed by the Zakat Foundation – followed by “the Poor” category, then the “Those Employed to Collect Zakat” category, then “the Needy” category, then the “People Whose Hearts Are Reconciled [For Islam]” category, then “the [Stranded] Travelers” category, then the “Those in Debt” category, and finally the “Freeing Captives [or Slaves]” category – which represents the smallest number to whom Zakat was distributed during the year 2020 AD by 0.11%.

3- The most Zakat-deserving category where Zakat was distributed by the Zakat Foundation in Kedah State during the year 2021 AD: They are the “For the Cause of Allah” category – which represents 42.49% of the total beneficiaries to whom Zakat was distributed by the Zakat Foundation – followed by “the Needy” category, then “the Poor” category, then the “Freeing Captives [or Slaves]” category, then the “Those Employed to Collect Zakat” category, then the “Those in Debt” category, then the “People Whose Hearts Are Reconciled [For Islam]” category, and finally “the [Stranded] Travelers” category – which represents the smallest number to whom Zakat has distributed during the year 2021 AD by 0.04%.

4- The most Zakat-deserving category where Zakat was distributed by the Zakat Foundation in Kedah State during the year 2022 AD: They are the “For the Cause of Allah” category – which represents 55.77% of the total beneficiaries to whom Zakat was distributed by the Zakat Foundation – followed by “the Needy” category, then “the Poor” category, then the “Those Employed to Collect Zakat” category, then the “People Whose Hearts Are Reconciled [For Islam]” category, then the “Those in Debt” category, then the “Freeing Captives [or Slaves]” category, and finally “the [Stranded] Travelers” category – which represents the smallest number to whom Zakat was distributed during the year 2022 AD by 0.00%.

5- The most Zakat-deserving category where Zakat was distributed by the Zakat Foundation in Kedah State during the year 2023 AD: They are the “For the Cause of Allah” category – which represents 53.24% of the total beneficiaries to whom Zakat was distributed by the Zakat Foundation – followed by “the Needy” category, then “the Poor” category, then the

“Those Employed to Collect Zakat” category, then the “Freeing Captives [or Slaves]” category, then the “Those in Debt” category, then the “People Whose Hearts Are Reconciled [For Islam]” category, and finally “the [Stranded] Travelers” category – which represents the smallest number to whom Zakat was distributed during the year 2023 AD by 0.24%.

It is also clear; by examining the number of beneficiaries of Zakat distribution by the Zakat Foundation in Kedah State, according to the (Category), the following:

1- As for the “Poor” category, there is a fluctuation in the number of beneficiaries of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2020 represents the highest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, with a rate of 30.63% of the total number of those eligible for Zakat from “the Poor” category, while the year 2019 represents the lowest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, by a rate of 0.09% of the total number of those eligible for Zakat from “the Poor” category.

2- As for the “Needy” category, there is a fluctuation in the number of beneficiaries of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2019 represents the highest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, with a rate of 37.04% of the total number of those eligible for Zakat from “the Needy” category, while the year 2020 represents the lowest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, by a rate of 6.59% of the total number of those eligible for Zakat from “the Needy” category.

3- As for the “Those Employed to Collect Zakat” category, there is a fluctuation in the number of beneficiaries of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2022 AD represents the highest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, by a rate of 7.43% of the total number of those eligible for Zakat from the “Those Employed to Collect Zakat” category, while the year 2023 AD represents the lowest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, by a rate of 5.25% of the total number of those eligible for Zakat from the “Those Employed to Collect Zakat” category.

4- As for the “People Whose Hearts Are Reconciled [For Islam]” category, there is a fluctuation in the number of beneficiaries of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2023 AD represents the highest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, by a rate of 0.98% of the total number of those eligible for Zakat from the “People Whose Hearts Are Reconciled [For Islam]” category, while the year 2021 AD represents the lowest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, by a rate of 0.035% of the total number of those eligible for Zakat from the “People Whose Hearts Are Reconciled [For Islam]” category.

5- As for the “Freeing Captives [or Slaves]” category, there is a fluctuation in the number of beneficiaries of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2021 AD represents the highest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, by a rate of 11.45% of the total number of those eligible

for Zakat from the “Freeing Captives [or Slaves]” category, while the year 2019 AD represents the lowest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, by a rate of 0.01% of the total number of those eligible for Zakat from the “Freeing Captives [or Slaves]” category.

6- As for the “Those in Debt” category, there is a fluctuation in the number of beneficiaries of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2023 AD represents the highest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, by a rate of 1.60% of the total number of those eligible for Zakat from the “Those in Debt” category, while the year 2019 AD represents the lowest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, by a rate of 0.04% of the total number of those eligible for Zakat from the “Those in Debt” category.

7- As for the “For the Cause of Allah” category, there is a fluctuation in the number of beneficiaries of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2022 AD represents the highest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, by a rate of 55.77% of the total number of those eligible for Zakat from the “For the Cause of Allah” category, while the year 2021 AD represents the lowest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, by a rate of 42.49% of the total number of those eligible for Zakat from the “For the Cause of Allah” category.

8- As for the “For the [Stranded] Travelers” category, there is a fluctuation in the number of beneficiaries of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2023 AD represents the highest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, by a rate of 0.24% of the total number of those eligible for Zakat from the “For the [Stranded] Travelers” category, while the year 2021 AD represents the lowest percentage of those eligible for Zakat distributed by the Zakat Foundation in Kedah State, by a rate of 0.04% of the total number of those eligible for Zakat from the “For the [Stranded] Travelers” category. (The Foundations Of Scientific Research For The Preparation Of University Theses, 2000 AD)

Table 2

*The Amount of Zakat Distributed by the Zakat Foundation in Kedah State*

| Categories / Year                              | 2019    | 2020    | 2021    | 2022    | 2023    |
|--|---------|---------|---------|---------|---------|
| The Poor                                       | 0.07%   | 23.09%  | 16.98%  | 16.29%  | 8.06%   |
| The Needy                                      | 51.03%  | 29.69%  | 37.87%  | 38.69%  | 28.90%  |
| Those Employed to Collect Zakat                | 13.50%  | 12.37%  | 13.78%  | 14.16%  | 11.97%  |
| People Whose Hearts Are Reconciled [For Islam] | 1.64%   | 0.80%   | 0.70%   | 1.54%   | 1.73%   |
| Freeing Captives [or Slaves]                   | 0.02%   | 0.01%   | 1.62%   | 1.41%   | 3.71%   |
| Those in Debt                                  | 0.03%   | 0.03%   | 0.20%   | 1.94%   | 8.61%   |
| For the Cause of Allah                         | 33.63%  | 34.00%  | 28.80%  | 25.94%  | 36.86%  |
| For the [Stranded] Travelers                   | 0.09%   | 0.00%   | 0.03%   | 0.03%   | 0.17%   |
| TOTAL  | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

It is clear from the previous table the amount of Zakat distributed by the Zakat Foundation in Kedah State to eight categories: (The Poor, The Needy, Those Employed to Collect Zakat, People Whose Hearts Are Reconciled [For Islam], Freeing Captives [or Slaves], Those in Debt, For the Cause of Allah, and For the [Stranded] Travelers), during five consecutive years (2019, 2020, 2021, 2022, 2023 AD). By examining the amount of Zakat distributed by the Zakat Foundation in Kedah State according to the (Year), the following becomes clear:

1- The largest amount of Zakat was distributed by the Zakat Foundation in Kedah State during the year 2019 AD was for “the Needy” category – as the amount distributed to this category represented 51.03% of the total amount distributed by the Foundation to beneficiaries this year – followed by the “For the Cause of Allah” category, then the “Those Employed to Collect Zakat” category, then the “People Whose Hearts Are Reconciled [For Islam]” category, then “the [Stranded] Travelers” category, then “the Poor” category, then the “Those in Debt” category, and finally the “Freeing Captives [or Slaves]” category – which represents the lowest share of the amount of Zakat distributed by the Zakat Foundation during the year 2019 AD; as the share of this category represented 0.02% of the total amount this year.

2- The largest amount of Zakat was distributed by the Zakat Foundation in Kedah State during the year 2020 AD was for the “For the Cause of Allah” category – as the amount distributed to this category represented 34.00% of the total amount distributed by the Foundation to beneficiaries this year – followed by “the Needy” category, then “the Poor” category, then the “Those Employed to Collect Zakat” category, then the “People Whose Hearts Are Reconciled [For Islam]” category, then the “Those in Debt” category, then the “Freeing Captives [or Slaves]” category, and finally “the [Stranded] Travelers” category; as this category did not have a share of the Zakat amount distributed by the Foundation this year.

3- The largest amount of Zakat was distributed by the Zakat Foundation in Kedah State during the year 2021 AD was for “the Needy” category – as the amount distributed to this category represented 37.87% of the total amount distributed by the Foundation to beneficiaries this year – followed by the “For the Cause of Allah” category, then “the Poor” category, then the “People Whose Hearts Are Reconciled [For Islam]” category, then the “Freeing Captives [or Slaves]” category, then the “Those Employed to Collect Zakat” category, then the “Those in Debt” category, and finally “the [Stranded] Travelers” category – which represents the lowest share of the amount of Zakat distributed by the Zakat Foundation during the year 2021 AD; as the share of this category represented 0.03% of the total amount this year.

4- The largest amount of Zakat distributed by the Zakat Foundation in Kedah State during the year 2022 AD was for “the Needy” category – as the amount distributed to this category represented 38.69% of the total amount distributed by the Foundation to beneficiaries this year – followed by “the [Stranded] Travelers” category, then “the Poor” category, then the “Those Employed to Collect Zakat” category, then the “Those in Debt” category, then the “People Whose Hearts Are Reconciled [For Islam]” category, then the “Freeing Captives [or Slaves]” category, and finally “the [Stranded] Travelers” category – which represents the lowest share of the amount of Zakat distributed by the Zakat Foundation during the year 2022 AD; as the share of this category represented 0.03% of the total amount this year.

5- The largest amount of Zakat distributed by the Zakat Foundation in Kedah State during the year 2023 AD was for the “For the Cause of Allah” category – as the amount distributed to this category represented 36.86% of the total amount distributed by the Foundation to beneficiaries this year – followed by “the Needy” category, then the “Those Employed to Collect Zakat” category, then the “Those in Debt” category, then “the Poor” category, then the “Freeing Captives [or Slaves]” category, then the “People Whose Hearts Are Reconciled [For Islam]” category, and finally “the [Stranded] Travelers” category – which represents the lowest share of the amount of Zakat distributed by the Zakat Foundation during the year 2023 AD; as the share of this category represented 0.17% of the total amount this year.

It is also clear; by examining the amount of Zakat distributed by the Zakat Foundation in Kedah State to beneficiaries, according to the (Category), the following:

1- As for “the Poor” category, there is a fluctuation in the share of that category in the total amount of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2020 represents the largest amount of Zakat gotten by “the Poor” category from the Zakat Foundation in Kedah State, by a rate of 23.09% of the total amount of Zakat, while the year 2019 represents the lowest percentage gotten by that category from the total amount of Zakat, by a rate of 0.07%.

2- As for “the Needy” category, there is a fluctuation in the share of that category in the total amount of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2022 AD represents the largest amount of Zakat gotten by “the Needy” category from the Zakat Foundation in Kedah State, by a rate of 38.69% of the total amount of Zakat, while the year 2023 AD represents the lowest percentage gotten by that category from the total amount of Zakat, by a rate of 28.90%.

3- As for the “Those Employed to Collect Zakat” category, there is a fluctuation in the share of that category in the total amount of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2022 AD represents the largest amount of Zakat gotten by the “Those Employed to Collect Zakat” category from the Zakat Foundation in Kedah State, by a rate of 14.16% of the total amount of Zakat, while the year 2023 AD represents the lowest percentage gotten by that category from the total amount of Zakat, by a rate of 11.97%.

4- As for the “People Whose Hearts Are Reconciled [For Islam]” category, there is a fluctuation in the share of that category in the total amount of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2023 AD represents the largest amount of Zakat gotten by the “People Whose Hearts Are Reconciled [For Islam]” category from the Zakat Foundation in Kedah State, by a rate of 1.73% of the total amount of Zakat, while the year 2021 AD represents the lowest percentage gotten by that category from the total amount of Zakat, by a rate of 0.70%.

5- As for the “Freeing Captives [or Slaves]” category, there is a fluctuation in the share of that category in the total amount of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2023 AD represents the largest amount of Zakat gotten by the “Freeing Captives [or Slaves]” category from the Zakat Foundation in Kedah State, by a rate of 3.71% of the total amount of Zakat, while the year 2020 AD represents the lowest percentage gotten by that category from the total amount of Zakat, by a rate of 0.01%.

6- As for the “Those in Debt” category, there is a fluctuation in the share of that category in the total amount of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2023 AD represents the largest amount of Zakat gotten by the “Those in Debt” category from the Zakat Foundation in Kedah State, by a rate of 8.61% of the total amount of Zakat, while the years 2019 AD and 2020 AD represent the lowest percentage gotten by that category from the total amount of Zakat, by a rate of 0.03%.

7- As for the “For the Cause of Allah” category, there is a fluctuation in the share of that category in the total amount of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2023 AD represents the largest amount of Zakat gotten by the “For the Cause of Allah” category from the Zakat Foundation in Kedah State, by a rate of 36.86% of the total amount of Zakat, while the year 2022 AD represents the lowest percentage gotten by that category from the total amount of Zakat, by a rate of 25.94%.

8- As for “the [Stranded] Travelers” category, there is a fluctuation in the share of that category in the total amount of Zakat distributed by the Zakat Foundation in Kedah State over the five years. The year 2023 AD represents the largest amount of Zakat gotten by “the [Stranded] Travelers” category from the Zakat Foundation in Kedah State, by a rate of 0.17% of the total amount of Zakat, while the year 2020 AD; as that category got no amount of Zakat from the total amount distributed by the Zakat Foundation in Kedah State. (Research Methods in Psychological and Educational Sciences, 2011 AD)

#### **Remarks on the Zakat Foundation’s Approval of the Shafi’i Doctrine**

The Shafi’is identify the category of “For the Cause of Allah” to the Conquerors who do not receive salaries in the regular army (i.e., those who volunteer to fight only). However, the



Zakat Foundation makes the category of “For the Cause of Allah” one of the highest spending categories in all years. In the year 2019, the Foundation paid 33.63% of the total amount of Zakat it distributed to the beneficiaries in the “For the Cause of Allah” category, as well as in the following years, respectively: 34%, 28.80%, 25.94%, 36.86%. This means that the category of “For the Cause of Allah” has taken from the shares of other categories, and the Shafi’is make the eight categories equal when they are all present.

The Shafi’is mean the category of “Freeing Captives [or Slaves]” the Slaves who are registered upon correct records. It is known that slavery was abolished in 1949 AD, and Islamic countries signed an international convention banning it. However, this category takes a share of the Zakat, so much so that in 2021 AD the Foundation disbursed 1.62%, of the total amount of Zakat it distributed, and likewise in 2022 AD the Foundation disbursed 1.41% to this category, and in 2023 AD the Foundation also disbursed 3.71% to it. So, are there any slaves in the state to whom Zakat is paid?

Lack of equality between categories in the distribution of Zakat, as some categories received more than the eighth of Zakat, and some received less than the eighth identified. Is there a reason for this disparity?

### **Zakat Distribution Achieving the General Purposes of Zakat**

Allah Almighty has legislated Zakat and explained its disbursements in the Holy Qur’an, and scholars have deduced from these disbursements the general purposes for that, which are the following four:

- 1- Eliminating the needs of those in need.
- 2- Preserving the Right of the Needy by Zakat Collecting.
- 3- Repelling temptations between Muslims.
- 4- Preserving the nation from enemies.

Indeed, Imam Dehlawi has explained this by saying; “Muslims’ alms are collected by {Bayt ul-Mal} –The State Treasury in an Islamic State, and it shall be disbursed on what belongs to anyone, upon Allah Almighty saying; “Zakat expenditures are only for the poor and the needy...” till the end of the verse, and in general the needs of this type, even if they are very many, but there are three main points in it:

1. The Needy: The Sharia Legislator identified them as The Poor, The Needy, the [Stranded] Travelers, and Those in Debt for their benefit.
2. The Keepers: The Sharia Legislator identified them as the Conquerors and Those Employed to Collect Levies.

The Third is the money paid for repelling temptations between Muslims or expected to be done to them. This can either be through the collusion of those with weak intentions in Islam with the infidels, or repelling what the infidels plotting for with money, and this is included under the name of the “People Whose Hearts Are Reconciled [For Islam]”, or quarrels between Muslims, and Those in Debt because of a loan that he bears, and how to divide them among them, and with whom should he start and how much should he be given? Delegated to the opinion of the Imam (Dehlawi, 2005).

Therefore, Zakat Foundations must achieve these objectives as much as they are able, without prejudice to an objective as long as it is within the capacity and scope to achieve it, through the following means:

First: Attainment of existing types as long as money is plentiful, types are available, and needs are equal.

Second: Do not exaggerate in one type on account of the other. Rather, if there is a deficiency, it includes both. It is not necessary to equate the types in amount, but rather according to the severity of the need and taking into consideration the scarcity and abundance between the varieties.

Third: The poor and needy categories need to be the first categories to be given Zakat because their sufficiency and enrichment are the first objectives of Zakat. (Fiqah Al-Zakat "Jurisprudence of Zakat", 2003)

Fourth: Not to exaggerate on the share of the category of "Those Employed to Collect Zakat", as this is one of the causes of corruption in paying Zakat, and therefore, upon the doctrine of the Shafi'is, the maximum limit for them was the "eighth" of the Zakat total amount.

**The Application of these Controls at the Zakat Foundation in Kedah State**

By examining those entitled to Zakat distributed by the Zakat Foundation in Kedah State, we find that it has exercised these controls as follows. Regarding the first item in terms of attainment, it included the eight categories (The Poor, The Needy, Those Employed to Collect Zakat, People Whose Hearts Are Reconciled [For Islam], Freeing Captives [or Slaves], Those in Debt, For the Cause of Allah, and For the [Stranded] Travelers), during five consecutive years (2019, 2020, 2021, 2022, 2023 AD). As for not exaggerating in one type on account of the other, this is due to the scarcity and abundance present in each type in the country. Hence, we find that the highest varieties in one year are the lowest in another year, which indicates consideration of scarcity and abundance.

As for the third item, which is a concern for both categories of "the Poor and Needy", we find that the category of "the Needy" had priority, as they ranked first in three years (2019, 2021, 2022), and in second place in the years (2020, 2023), while we find that "the Poor" category was in third place in three consecutive years (2020, 2021, 2022), in fifth place in (2023) and third place in (2019). As for the fourth item, the share of the category of "Those Employed to Collect Zakat" during the aforementioned five years did not exceed the eighth except slightly in the years (2019 and 2022), and it is as follows:

|                                 |        |        |        |        |        |
|---------------------------------|--------|--------|--------|--------|--------|
| Those Employed to Collect Zakat | 13.50% | 12.37% | 13.78% | 14.16% | 11.97% |
|---------------------------------|--------|--------|--------|--------|--------|

At the same time, we find that the category of "For the Cause of Allah" ranked first in the years (2020, 2023), and in second place in three years (2019, 2021, 2022). If this is due to the expansion of its concept, and it is not limited to jihad, it is normal for the category of "For the Cause of Allah" to have priority, but on the condition that it is not on account of the other of the rest of the categories, then its amount may be expanded or not, according to the scarcity and abundance of the other categories; however, Allah Almighty knows best.

### **Conclusion**

After this analysis of the data issued by the Kedah Zakat Foundation from 2022 AD until 2023 AD regarding the distribution of Zakat funds, it became clear to us, as shown in the previous tables and the subsequent analysis of the data, that the Zakat Foundation adheres to a great extent to the jurisprudential heritage and the considered opinions regarding the distribution process, as the Foundation has taken scarcity and abundance for each type into account, and the need of the categories of “the Poor and Needy” was provided, given that this is the primary objective of Zakat. Moreover, the Foundation adhered to a large extent to the Shafi’i Doctrine, which is the doctrine to which the Foundation committed itself, which makes it achieve the major purposes of Zakat in the distribution process.

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