

# Modification of Zakat Distribution Management for Muslim Community Well-Being

**Mohd Rilizam Rosli<sup>1</sup>, Hussin Salamon<sup>2</sup>, Nasrul Hisyam Nor Muhamad<sup>2</sup>,  
Abd Halim Zulkifli<sup>2</sup> and Sayed Mahussain Sayed Ahmad<sup>2</sup>**

<sup>1</sup>Postgraduate Student (PhD), Faculty of Islamic Civilization, Universiti Teknologi Malaysia, 81310 UTM Skudai, Johor.

<sup>2</sup>Lecturer, Faculty of Islamic Civilization, Universiti Teknologi Malaysia, 81310 UTM Skudai, Johor

DOI: 10.6007/IJARBSS/v7-i12/3761 URL: <http://dx.doi.org/10.6007/IJARBSS/v7-i12/3761>

## Abstract

The roles of institutions of zakat has always been public attention because it involves the trust of the public. Impact distribution of zakat is depending on management and distribution system implemented by the institutions of zakat. Increasing number of Muslims' below poverty line, it showed the weakness of zakat management system. Hence, a comprehensive approach and the modification of management consistently need to be taken to address these issues. This qualitative study carried out of relevant view from fuqaha about the role of amil as one of qualified asnaf zakat. The study found that continuous improvement and modification of management plays an important role in ensuring that issues related to the distribution of zakat can be resolve as well as reduces poverty either in the city or in lots. The study also suggested more proactive actions needed between administrators and management personnel in the zakat funds optimized have been collected.

**Keywords:** Modification of Management, Distribution of Zakat, Wellbeing Ummah

## 1.0 Introduction

Issue that often arises among the community in relation to the administration of zakat is the question of the distribution of zakat funds issued by zakat payers. Their discontent in this sometimes create place either through print media or electronic media. Such situation has scarred the credibility and trust of society as a whole on the collecting and management of zakat. Improvement of the system of management of zakat distribution Affairs especially should be implemented on an ongoing basis and managed effectively so that actual *maqasid the zakat kefardhuan* (Nuruul Hidayah Mansor et.al, 2014). Although zakat basically a a worship, but it is not solely to achieve the reward to an individual muslim even it's actually a social system that need to be dealt with adequately by a body or authority administration specifically on the orders of the ruling (Mahmood Zuhdi, 2003) to address problems faced by asnaf. Furthermore, the management of the Fund's distribution of zakat needs to achieve a level of optimal in line with the development and administration of the organization today. This is because the impact will be seen as a result of efficient distribution management was not only the local level but

also lead to economic growth of a country (Nik Mustafa, 2001).

Community awareness today to meet their responsibilities in increasing zakat years. This can be proved by the amount of zakat Zakat collection by the Board and Council of Islam growing States with mechanisms and a diversified payment method for paying zakat settle their obligations. Therefore, the management of the distribution of zakat needs to be balanced with the amount of such collection (Norazura Abd Wahab, Abdul Rahim Abdul Rahman, 2011), Zakat should be ascertained target recipient really achieved by Prophet Muhammad S.A.W sent Sayyid Ibn Muadh to Yemen for zakat arrangements with his words:

" أعلمهم إن الله افترض عليهم في أموالهم صدقة تؤخذ من أغنيائهم فترد فقرائهم "

Which means: "inform them, Allah SWT has asked zakat of properties among the rich, then dedicated to the poor among them. (Hadith narrated by al-Bukhari: 1395)

The study will review the appropriate measures taken by the institutions of zakat in particular in ensuring management managing distribution of zakat can be carried out effectively and in turn can reduce the incidence of poverty in among the community of Muslims. Researchers examine some proactive action that needs to be considered by the zakat institution such as intensified promotion of efficient distribution of zakat, to collaborate with external agencies, check the eligibility of recipients' zakat periodically, strengthen the establishment and facilities administration institutions of zakat. In this study, researchers hope the authorities can improve the effectiveness and quality of management of zakat in particular to the proposals submitted.

## **2.0 Responsibility to distribute Zakat**

According to Yusuf al-Qardhawi (2010) in the book fiqh al-zakah, between manifest clear evidence concerning the responsibility of managing the collection and distribution of zakat is the appointment of "amil" which became one of the eight asnaf zakat. As explain by God through his word in the surah al-Tawba paragraph 60 which means:

"Indeed, zakat is only for those poor, poor, zakat, the American Manager who persuaded their hearts, servants, those who owe, to the path of Allah and also for those who are on a trip as a ketatapan from Allah, and Allah is all-knowing wise. (Surah al-Tawba 9:60)

Based on this verse, amil was entrusted to manage zakat either from the point of collection or distribution has parts in the alms in question. ' Fuqaha ' of the view that the aim is so that guests could devote full energy amil for the management and do not have to find other sources of sustenance (Mahmood Zuhdi, 2003).

Imam Ibn Taymyeh (1993) in interpreting the word of God in the surah al-Tawba verse 103 which means:

*"Take the zakat from the part of their property. With that you clean the zakat and purified and pray for them. Surely that prayer be order in their lives "(Surah al-Tawba 9:103)*

The word "take" is addressed to the rulers as responsible for the administration of zakat in a place, although asbab al-Nuzul this verse addressed to Prophet Muhammad (PBUH). This view is also supported by Imam al-Qurtubi (1961) in *I al-Jami ' Lil Ahkam al-Quran*. He argued that the ruling was that deserves to manage zakat Affairs include managing collect and re-distribute them.

To accomplish this, the responsibility as that has been assigned to you need to take certain actions to ensure that the business of distribution of zakat funds smoothly and orderly. Similarly a receive zakat asnaf ' this need to work together with the ruling in order to meet these obligations. The conditions outlined by the ruling in identifying eligible shall be in asnaf shall repay in advance because not all of those included in asnaf zakat.

### 3.0 Distribution of a Comprehensive

Different view of fuqaha ' ' relevant questions; are the property of zakat should be distributed to eighth-eight asnaf or just adequate with one of eight only, and what about the contractor at each asnaf. According to Coptic shafii, the compulsory zakat property distributed to eighth-eight asnaf as described by Allah SWT in the Quran. But if it is distributed directly on its own without going through amil, then by itself it is divided only into seven parts only. In the book *al-Majmu ' first Imam Nawawi (1980)* explained that the rates for each asnaf is equal. If all asnaf have, the share of each is  $\frac{1}{8}$ . But if there is not enough then divided asnaf equal except asnaf amil. This is because asnaf amil just a wage only, then it should not exceed the rate of  $\frac{1}{8}$ .

While the views of the Hanafi and Maliki is in contrast to the views expressed by the denomination in Bloom. They are of the opinion, zakat is not mandatory property distributed to all asnaf, but adequate to any referred to as asnaf. Expression of al-fuqara "الفقراء" did not carry the meaning of ownership but it brings the meaning of the party provided only. Therefore, it is not compulsory to be distributed to all asnaf from collection property of zakat (Ibn al-A'rabi, t. t). They are also based on the Hadith of Prophet Muhammad S.A. Win these problems, in which the Prophet never distribute zakat only to the poor and the poor. Then the Prophet received the zakat and the Prophet is allocated only to the burdened and in other circumstances, the Prophet is seen only give it to people who owe only (Abu Ubaid, 1975).

These views were summed up by al-Qardhawi (2010) in the *I fiqh al-zakah* by stating that:

1. If the zakat funds collected and asnaf all there is, then the ruling party is obliged to distribute equally to all eight asnaf said. No one shall be denied asnaf their rights.
2. The number of recipients in any one asnaf to see carefully so that the needs of each shall be met.
3. Rate the grant to asnaf can be distinguished with conditions seen in advance of requirements. If it is urgent then it should be given priority as against other asnaf.
4. The poor need Asnaf priority compared to other asnaf. This is because the poor and the

poor is asnaf target group for the distribution of zakat.

5. Views of Bloom which limits the rate of allowance for amil 18 should be made policy. This can avoid the zakat of property distributed to administration than to asnaf.
6. If the zakat which is received in total slightly, then let it be distributed to asnaf certain. All distribution must be looking at the preferences and needs of the time.

#### **4.0 Proactive Institution distribution of Zakat**

The attention of the community of zakat institution growing everyday. The issue of distribution of zakat mainly associate it distribution transparency and difficulty getting help often in dispute at present. It is time this zakat institution forged towards a more proactive action so issues arising such as this can be dealt with promptly (Norazura Abd Wahab et.al, 2017). Between effort and proactive action moved immediately is intensifying the promotion of an efficient distribution of zakat, to collaborate with external institutions and check eligibility recipients periodically zakat (Nuruul Hidayah et al., 2014).

#### **4.1 Distribution of Zakat Intensified promotion of Efficient**

A handful of zakat payers prefer and tend to distribute zakat which is obligatory on their own i.e. with distribute directly to the recipients without going through the institutions of zakat. The possibility of it arises from lack of confidence towards the institutions of zakat zakat payers because they are not informed about distribution-distribution implemented under the zakat institution itself (Patmawati, 2008). Furthermore, the zakat administration starting from the highest management levels to below should look and fine tuning this thing again. Various new medium robust use these days can benefit a zakat institution to inform of all activities and activities that have been and will be carried out in an effort to distribute zakat funds to asnaf. Among the examples of the medium that can be used for the purposes of the promotion is like facebook, twitter, instagram, watsaap, telegram and the like for communicating the forms of assistance provided by the institutions of zakat. Announcement through print media like newspaper local do not forgotten because it is still getting nowhere among the community especially adults and senior citizens. Next announcement through advertisements or specific programs as local television has been implemented by several institutions of zakat in the country. Didn't like also announcements of activities distribution of zakat in funnels-funnels radio either from Government or private radio station.

Undeniable going to costs and expenses which shall be issued by the administration of zakat is quite a bit of strain. But the impact of the potential effect of the use of mass media and print media is very gratifying. Misunderstanding of the general public on zakat inexplicable and described after they know clearly where coins zakat collected is distributed (Nuruul Hidayah Mansor et.al, 2014). This proactive action to propel the zakat institution name to a higher level in tandem with institutions under other independent surveys and the Government.

#### **4.2 Collaborate with external agencies**

There are various schemes and forms of assistance that have been distributed by zakat to asnaf

to ensure that they helped to get out of poverty and difficulties of life. But one aspect that needs to be examined and reviewed by institutions of zakat is the effectiveness of the schemes and other forms of assistance they have execute (Amirul et.al Muhamat Afif, 2013). Do a receive only ' asnaf depend solely on alms without end up on their feet. Therefore, a step should be taken to ensure the scheme and form of distribution which was implemented successfully achieve its objectives as expected. One step that can be taken are closely with foreign agencies with expertise in their respective fields (et.al, Nuruul Hidayah Mansor 2014).

Independent assistance scheme is one of the schemes which have been delegated by the institution of zakat in reducing the burden of asnaf ' as well as train them not to continue to rely on existing aid. Assistance given in the independent scheme is like capital small business, agricultural assistance, assistance vehicles, sewing machine, etc. Therefore, the basic skills to help-help this independent should be given in advance to ensure that the assistance provided can be fully utilised (Sanep Ahamad et.al, 2005). Among the agencies that can provide knowledge and skills in the marketing of agricultural results was federal agricultural marketing authority (Federal Agricultural Marketing Authority or FAMA). Zakat institution need to collaborate with the Agency in strengthening the skills through their operating programs, expand market access and consequently improving asnaf ' promotion of the local market and export ( Patmawati Ibrahim, 2008).

While farming, institutions of zakat can work with the Animal Services Department (JPH) under the Ministry of agriculture and agro-based industry. The Department can provide guidance, technical advice, specialized training and skills development of livestock farmers as well as to provide a comprehensive monitoring schedule to asnaf independent in terms of breeding. For business skills, the food-based programs under MARA accordingly be noted by zakat because MARA is among the many agencies produce new entrepreneurs in the business sector small industries and small medium enterprises (SME). Therefore, cooperation with such agencies should be implemented and reinforced from time to time.

#### **4.3 Checking the eligibility of Recipients Zakat Periodically**

Al-Kifayah limit is a measure of the poverty line a person looking at the basic minimum requirements and liability. This benchmark has taken into account the quality of life and well-being as a whole including the form of asnaf poverty from a variety of each dimension and also the factors of demographic changes. Method of determination of this Bill make asnaf main basis for looking at the extent to which current and real needs of asnaf '. Although the methodology used for the determination of the limits of al-kifayah is different for each management institution but essentially still zakat, remain the same and in tandem towards making guests asnaf escape from poverty (Eza Ellany et.al, 2014). Periodic monitoring should be implemented for up-to-date and accurate to each recipient. This in turn can ward off negative perception and bad society for the management of zakat, which look like regular gives assistance to those who have been excluded from the poverty line. Coordination and coordination of information recipients need to upgrade, especially between the institutions of

zakat and also other donor agencies such as the Department of social welfare.

A format of form monitoring asnaf zakat specifically need to be created as has been implemented in several institutions of zakat in Malaysia. It is to make the process of checking and monitoring could be done in a more systematic manner. Several programmes of a monitoring can also be implemented to facilitate further monitoring, such as Walkabout Program, Program Review Verification District Office and the like. Thus the actual requirements can be revalued asnaf ' for managing the grant of aid the following year or terminated in the event have been excluded from the poverty line that has been set. Often also occurs the amount of aid delivered to them more than their actual needs up to date. May be in the early stages, they still bear the children still attend school. But after some period of their children no longer under their dependents again (Rosbi Abd Rahman et.al, 2008).

But the process of checking and monitoring the eligibility of recipients zakat difficult progress. This is attributable to the shortage of staff and officers in institutions of zakat as a body that full responsibility for the Affairs of zakat. The constraints of officers and staff not only interfere with the operation of the basic institutions of zakat but such monitoring process could not be performed properly. The burden of existing work greatly influenced the overall performance of zakat institution (Azman Abdul Rahman et.al, 2016). There may be zakat recipients have been excluded from the poverty line but still receive assistance over the years. This matter has resulted in those who are truly entitled to assistance receive it because of blocked funds existing zakat cannot accommodate a new application of zakat. Therefore, a proactive action that is the process of checking and pemantaun can be implemented immediately in order to distribute zakat collection with more perfect.

#### **4.4 Strengthen Staffing and Facilities Administration institutions of Zakat**

Some fuqaha, such as al-Asqalani, Ibn Qayyim al-Jauzi, al-Shawkani and al-Qardhawi legal view that channel the zakat to the amil is mandatory. Therefore, as the party representing the sovereign in managing the Affairs of the collection and distribution of zakat, they should be given space in order to strengthen profesian *amil* to ensure that the management and administration of zakat can run smoothly as stipulated in the mission and vision of its establishment (Mahmood Zuhdi, 2003). The main role is to deal with institutions of zakat and eradicate poverty, provide quality customer service, enhance socio-economic development of the ummah and Islamic teachings, maximizing the potential in the collection of zakat and empower zakat institution management (Arifin Ladari, 2004)

However, if the business of staffing and facilities administration empowerment is not taken into account, then the roles as stated above it is difficult to be implemented. Institutions of zakat should be rebranding in tandem with the increase in the rate of collection of zakat and an increasing number of recipients (Muhammad-Bashir Yusuf, Alias Mat Owolabi Achievements, 2013). The transformation of staffing and administrative facilities in institutions of zakat due concern to enhance the confidence of the public and also to form a new image a more

proactive organization of zakat and progressive in the country. It is time the zakat institution possesses the units or parts of the core as the Administration-the administration of the other are in the mainstream as a legal Unit, Internal Audit Unit, quality Unit and policy research. In addition, corporate elements need to be absorbed into the institutions of zakat as the use of professionals in management, accountancy, economics, information technology, marketing and most important is professional in the field of religion.

## **5.0 Conclusion**

All the recommendations of the modification of the present through this study should be taken due attention by the zakat institution to strengthen the confidence of the community of the role of this institution and thus to ensure the well-being of the Muslim community in this country. Therefore, this study suggested that a more proactive actions taken among administrators and management personnel in the zakat funds optimized have been collected. Such reform efforts will be more disclose benefits zakat better alongside modernity at today than maintaining traditional management methods.

## **References**

- Abu 'Ubaid (1975). *Al- Amwal*. Kaherah : Dar al- Fikr.
- Al- Nawawi, Y. S. (1980). *Al- Majmu' Sharh al Muhazaab li al- Shirazi*. Jeddah: Maktabah al- Irshad.
- Al- Qardhawi, Y. (2010). *Fiqh Zakah, Dirasah muqaranah li ahkamiha wa falsafatiha fi dau' al- Quran wal al- Sunnah*. Terjemahan Salman Harun. Jakarta: Litera Antarnusa.
- Al-Qurtubi (1961). *Al -Jami' Li Ahkam al-Quran*. Beirut: Darul al- Ma'arif.
- Muhamat, A. A., Jaafar, N., Rosly, H. E., & Manan, H. A. (2013). *An Appraisal On The Business Success Of Entrepreneurial Asnaf : An Empirical Study On The State Zakat Organization (The Selangor Zakat Board Or Lembaga Zakat Selangor) In Malaysia*. Journal of Financial Reporting and Accounting, Vol. 11 Issue: 1, pp.51-63.
- Ladari, A. (2004). *Koleksi Ucapan Seminar Dr Yusuf al-Qardhawi; Agar Berjaya Muassasah Zakat Dalam Penerapan Masa Kini*. Kuala Lumpur: Jasmin Enterprise.
- Rahman, A. A., Bashah, M. Y. A., Nooh, M. N., Abdullah, M., Fauzi, A. A. M., & Bakar, M. F. A. (2016). *Program Usahawan Bagi Memperkasa Ekonomi Golongan Asnaf : Pemantauan Dari Aplikasi MYEMA*. Jurnal Pengurusan dan Penyelidikan Fatwa. USIM.
- Lateif, E. E. A., Palil, M. R., & Hassan, M. S. (2014). *Prestasi Kecekapan Agihan Kewangan Dan Bukan Kewangan di Kalangan Institusi Zakat di Malaysia*. Jurnal Ekonomi Malaysia, 48(2) 2014 51-60.
- Ibn al- Arabi (t,t) *Ahkam al-Quran*. Beirut : Darul al- Ma'arif.
- Ibn Hajar al-'Asqalani (1991). *Fath al-Bari*. Beirut : Dar al- Fikr.
- Ibn Kathir (1993). *Tafsir al-Quran al-'Azim*. Beirut : Darul al- Ma'arif.
- Abd Majid, M. Z. (2003). *Pengurusan Zakat*. Kuala Lumpur : Dewan Bahasa Dan Pustaka.
- Yusuf, M. B. O., & Derus, A. M. (2013). *Measurement Model Of Corporate Zakat Collection In Malaysia : A Test Of Diffusion Of Innovation Theory*. Humanomics, 29(1), 61-74.

- Nik Hassan, N. M. (2001). *Kaedah Pengagihan Dana Zakat Satu Prespektif Islam*. Kuala Lumpur : Institut Kefahaman Islam Malaysia.
- Abd Wahab, N., & Abdul Rahman, A. R (2011). *A Framework To Analyse The Efficiency And Governance Of Zakat Institutions*. *Journal of Islamic Accounting and Business Research*, 2(10), 43-62.
- Abd Wahab, N., Zainol, Z., & Abu Bakar, M. (2017). *Towards Developing Service Quality Index For Zakat Institutions*. *Journal of Islamic Accounting and Business Research*, 8(3), 326-333.
- Mansor, N. H., Suyurno, S. S. H., & Che Man, N. (2014). *Pemeriksaan Agihan Zakat Sebagai Medium Pembangunan Masyarakat Islam*. Seminar Antarabangsa Dakwah & Etnik 2014: UKM, Bangi, Selangor.
- Ibrahim, P. (2008). *Pembangunan Ekonomi Melalui Agihan Zakat: Tinjauan Empirikal*. *Jurnal Syariah*, 6 (2).
- Abd Rahman, R., Ahmad, S., & Wahid, H. (2008). *Perlaksanaan Bantuan Modal Zakat : Analisis Perbandingan*. Seminar Kebangsaan Ekonomi Malaysia 2008.
- Sanep Ahmad, H. (2005). *Potensi Dan Cabaran Terhadap Perluasan Sumber Zakat Sektor Pertanian*. Kumpulan Kajian Ekonomi dan Kewangan Islam Pusat Pengajian Ekonomi Universiti Kebangsaan Malaysia.