

## Distribution of Zakat during Pandemic COVID-19 in the State of Perak: An analytical studies from the perspective of Maqasid Al-Shariah

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### Abstract

This article aims to explore the initiatives of zakat distribution by Majlis Agama Islam dan 'Adat Melayu Perak (MAIPk) to the Asnaf and the affected communities during the COVID-19 pandemic in Perak in compliance with the Maqasid al-Shariah framework. The study adopts a qualitative study approach by conducting an analytical analysis of relevant documents and interviews with the representatives of MAIPk. The documents were, therefore, critically reviewed by the researchers to achieve the objectives of the study. The findings indicate that the MAIPk has effectively taken many initiatives to manage zakat collection and distribution to deal with the COVID-19 crisis. Therefore, it is suggested that the zakat schemes provided by the organization have resulted in adhering to the principle of Maqasid al-Shariah, as mentioned in Islamic law.

Keywords: COVID-19; MAIPk; Maqasid al-Shariah; Zakat

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### 1.0 Introduction

Majlis Agama Islam dan 'Adat Melayu Perak (MAIPk) represents the organization accountable for the administration of zakat in the state of Perak. To facilitate the management systematically, MAIPk has provided different schemes and initiatives of zakat distribution to the eight needy groups, as proclaimed in Shariah law. Unfortunately, the challenges in distributing zakat assistance to the beneficiaries intensified significantly when the world was affected by the pandemic outbreak of COVID-19, including Malaysia. As a result, the Malaysian government has taken immediate preventive and policy steps to curb the continuing transmission of the virus by proclaiming the Movement Control Order (MCO) as affected from March 8, 2019, onwards. Alternatively, the government additionally imposed restrictions on state and regional borders by setting up essential services and closing down sectors that were not included in them, as well as preventing mobility within a 15-kilometer radius. (Karim and colleagues, 2020; Shah et al., 2020). The COVID-19 pandemic has significantly impacted the Zakat beneficiaries and communities in the M40 and T20 categories, particularly the private sector and business owners. These sectors include business, airline companies, tourism, and logistics. This occurred precisely because those groups were pressured to suspend their business operations for an extended period, resulting in them shutting down their businesses immediately (Othman & Ibrahim, 2020). Eventually, the impact of COVID contributed to the emergence of a new class of asnafs, namely frontlines, small businesses, and daily-wage workers, as well as individuals whose incomes were impacted by the Movement Control Order (MCO) (Kamrizal & Nenengsih, 2021). In response, the MAIPk has taken some initiatives in the matter of distributing zakat to all

the groups that are struggling in the state of Perak. In this regard, this article explores the procedure of zakat collection and distribution in the COVID-19 outbreak implemented in Perak from the Maqasid al-Shariah perspective.

## 2.0 Literature Review

### 2.1 The concept of Maqasid al-Shariah and the management of zakat

The teachings of Islam have played a crucial role in protecting the well-being of people. Concerning this matter, Islamic scholars have addressed a particular topic, namely Maqasid al-Shariah, which implies the purposes of the Sharia and serves as a source of reference in Islam. The discussion in Maqasid al-Shariah has resulted in a meaningful outcome that provides a framework and orientation in Islam. Maqasid al-Shariah has also provided the foundations for maintaining human well-being, including the five essential elements of Islam: *hifz al-din* (preserving religion), *hifz al-nafs* (preserving the soul), *hifz al-'aql* (preserving the intellect), *hifz al-nasb* (preserving progeny), and *hifz al-mal* (preserving property) (al-Ghazali, 2008).

In this regard, Maqasid al-Shariah has a very substantial reliance on the management of zakat, which is particularly relevant to *hifz al-mal*. Thus, it is suggested that inefficiency and incompetence in collecting and distributing the zakat will, unfortunately, affect the entire group of beneficiaries. This will undoubtedly prevent the attempt to achieve Maqasid al-Shariah from being accomplished. Therefore, the systematic management of zakat institutions played an immense role in actualizing the purpose of Shariah, especially in maintaining wealth (al-Ghazali, 2004).

Similarly, the Maqasid al-Shariah discussion on preserving life (*Hifz al-Nafs*) is also very much associated with properly managing zakat, especially during the COVID-19 pandemic. It is mainly because the zakat contributions made to the medical facilities for the purchase of medical equipment were used to preserve life (*Hifz al-Nafs*) (Halim et al., 2022). Moreover, preserving life (*hifz al-nafs*) is also an indication of manifesting Islamic sanctity (Halim & Desa, 2022). Therefore, if the necessities of preserving life are disregarded, it will directly negate the attempt to preserve the sanctity of Islam (Yusoff, 2020). For instance, an initiative made by the state religious authority concerning the closure of mosques and the implementation of physical distancing during prayers amid the pandemic outbreak in Malaysia was made for the sake of preserving lives and, ultimately, to fulfill the purpose of maintaining religion through the *masalah* of *hifz al-Nafs* (Bakri, 2020). The COVID-19 pandemic has affected the state of Perlis, whereby the number of *asnaf* under MAIPs increased from 14,679 to 18,179, resulting in a 24% increase. Therefore, MAIPs have implemented various strategies to balance the distribution and collection of zakat. These strategies consist of collaborating with external agencies to enhance the efficiency of zakat distribution, improving digital capabilities in distribution and collection processes, and increasing awareness initiatives for zakat payments (Asni et al., 2023).

In response to this, Hasbulah et al. (2022) have also reportedly stated there are 44 assistances offered by Majlis Agama Islam Dan Adat Melayu Terengganu (MAIDAM) in the amount of RM4.4 million to a group of 4153 beneficiaries. The assistance being provided targeted support to 800 households in the state of Terengganu, and therefore, this effort is aligned with the principle of Maqasid al-Shariah to preserve the lives of people in need in that region. Meanwhile, in Penang, ZP has undertaken various initiatives on the collection and distribution strategies. These strategies have been devised, organized, and executed to effectively address the COVID-19 outbreak and alleviate the economic burden on individuals dependent on ZP. This is supported by various policies and programs implemented by ZP, including the establishment of distribution methods and the specifically designed allocation of resources to the health sector in areas of high demand (Hasbulah et al., 2022). Nonetheless, it is essential to note that there are needs to be more specialized and comprehensive research conducted in other states, including Perak.

### 2.2 The concept of zakat

The meaning of zakat from an etymological perspective means purity and cleanliness (Rashid et al., 2018). Apart from that, zakat also carries the meaning of cleanness, praise, flourishing, growth, and blessing (Ibn Manzur, 1990). This is mentioned explicitly in the Quran: "Indeed, fortunate is the one who purifies the soul. (al-Sham: 9)" This verse suggests that the meaning of zakat acts as a purifier of wealth through mandatory *infaq*, which can instill a sense of love for the person who gives zakat and eliminate the feelings of envy, jealousy, and hatred for the one receiving zakat (Mahyuddin, 2012). The rationale behind the practice of zakat is to cleanse the soul, seek the blessings of Allah S.W.T., and, therefore, nourish every virtue of good deeds (Zulkifli al-Bakri, 2011).

Conversely, Islamic terminology has defined zakat as an asset according to specific requirements, and a part of the asset is then taken to be distributed on a mandatory basis to the groups specified in Islamic law (Zulkifli al-Bakri, 2011). In summary, zakat means the purification of wealth through the payment of a specific amount for distribution to the rightful categories of the community (Al-Qaradawi, 1987). Allah S.W.T. requires zakat because there are specific objective and beneficial purposes in the provision of zakat.

According to Hailani (2009), zakat is the fundamental socioeconomic obligation of the *ummah*, and its absence can have an adverse impact on the physical and mental stability of human development. Besides, zakat is the most significant contributor to addressing the issue of poverty (Mohamad et al., 2013) and ensuring the community's social welfare (Wahid et al., 2017). As a result, several different efforts have been executed by Muslims over the years as an effort to achieve the objectives of Zakat (Rashid et al., 2018). For example, during the time of Saidina Abu Bakar R.A. governance, he showed a decisive intervention through the act of fighting groups that refused to perform the obligations of zakat. Subsequently, the era of Saidina Umar al-Khattab also founded Baitul Mal as an institution responsible for managing the state treasury wealth such as zakat and the state tax system, namely *jizyah*, *kharaj*, and *fay'*, including the war booty (*ghanimah*) and the wages of the civil servants and the military (Tonot & Ibrahim, 2014).

The institution of zakat has progressively transformed towards a more sophisticated and systematic way of controlling the collection and distribution of zakat (Romdhoni, 2017). Consequently, the institution of zakat has become a platform for economic growth, educational progress, the advancement of healthcare sectors, and the social empowerment of Muslims (Kadri et al., 2012). It can be observed that the distribution of zakat is not only to facilitate the asnaf groups but also to the victim who is involved in the destruction of property because of natural disasters (Fathullah Asni, 2021).

### 3.0 Methodology

The research employs a qualitative study in which the process of data collection is conducted through a literature review and field study approaches. The data were obtained through relevant studies, including books, journals, and articles related to zakat, as well as information concerning the activities of collecting and distributing zakat by MAIPk. The field data were collected through the semi-structured-based interview session conducted with MAIPk. The experts validated the formulated questions before the instruments were used in the process of collecting the data. Following the validation of the questions from the experts, the reviewer interviewed the informants from the MAIPk to fulfill the objectives of the study.

Additionally, the researchers thoroughly analyzed the official website of the Majlis Agama Islam Negeri Perak (MAIPk) to acquire authorized information regarding the collection and distribution of zakat during the pandemic in the state of Perak. The data were screened meticulously before it was further critically and analytically analyzed using content analysis and thematic analysis techniques.

Meanwhile, the data from the interview were precisely transcribed and further confirmed by the informants from MAIPk to ensure the validity and reliability of the acquired data. As a result, the data were narratively described in the form of thematic outcomes, including the procedure of zakat collection, the strategies in zakat distribution, as the element of Maqasid al-Shariah in zakat distribution program as implemented in the State of Perak. However, the findings and implications of this study cannot be generalized to all states in Malaysia. The findings of the study will be presented in the discussion below.

### 4.0 Findings

#### 4.1 The Procedure of Zakat Collection by the Majlis Agama Islam and 'Adat Melayu Perak in the Covid-19 Period

Zakat collection in Malaysia has been practiced continuously for a long time, and it has been a crucial resource to the enhancement of the economic growth of the community in Malaysia. It also has the capability to overcome the problem of poverty (Muhammad et al., 2017). According to the official MAIPk portal, MAIPk has created a zakat collection system by using FPX and also a regular zakat deduction system to accommodate the zakat payer in performing their zakat obligation to MAIPk systematically. MAIPk eventually confirmed that Shopee has made a new feature to pay zakat at Zakat Perak-MAIPk, whereby zakat payers can now perform their zakat through the platform, starting December 18, 2020. MAIPk also provides an online zakat fitrah payment platform for the convenience of the community. They also made it available to estimate the value of zakat by providing an online zakat calculator. Thus, zakat payers can estimate zakat based on their income, savings, business, KWSP, shares, and jewellery zakat (MAIPk Official Portal, 2022).

#### 4.2 The Procedure of Zakat Distribution by the Majlis Agama Islam and 'Adat Melayu Perak in the COVID-19

During the COVID-19 pandemic, MAIPk immediately adopted the initiative by distributing assistance to those affected and those who required immediate help. The analysis discovered that the zakat fund assistance from MAIPk was divided into two phases, the first phase in March 2020 and the second phase in June 2021 following the implementation of the Movement Control Order (MCO) 3.0. (MAIPk, 2023).

Initially, the special fund from the zakat distribution in the amount of RM 11,950,000.00 has been approved by Yang Maha Mulia Paduka Seri Sultan Perak Darul Ridzuan for assisting in the response to the COVID-19 pandemic in Perak. The funds have been distributed to selected beneficiaries based on the critical requirements. This includes the Food Box Assistance (Supplementary), which totaled RM240,000.00, administered through the COVID-19 Movement Centres, which are being coordinated by the District and Land Officers across the state of Perak (MAIPk Official Portal, 2022). They also launched Emergency Survival Assistance for the community in Perak that was affected by the pandemic crisis (MAIPk, 2023). This initiative, in the amount of RM5,800,000.00, is targeted at affected household heads with an income of RM2,000.00 and below who have lost their income due to termination of employment, unpaid leave, suspension of operations, and other relevant circumstances. MAIPk has additionally expressed concern about the community of businessmen, vendors, and entrepreneurs who have experienced income loss as a direct consequence of implementing MCO. Therefore, these groups have received RM2,000.00 per individual as Special Revolving Capital Assistance Support to lessen the burden of their financial constraints (MAIPk Official Portal, 2022).

The organization was further expanding its contribution of zakat by assisting the name Food Outage Aid, which has been directly channeled to the students in both public and private tertiary educational institutions who are currently residing in their respective places of study throughout the PKP phase (MAIPk, 2023). The fund that has been allocated is RM100,000.00 (MAIPk Official Portal). Apart from that, assistance was also extended to students from the State of Perak who are studying in other countries for their management and welfare assistance, worth RM100,000.00 in total (MAIPk Official Portal, 2022).

Despite community assistance to affected groups, MAIPk is also contributing to the health sector with an allocation of RM500,000.00 to the frontline officers of the Perak State Health Department (JKNP), Royal Malaysia Police (PDRM), Malaysian Armed Forces (ATM), and other agencies to provide relief to the officers while on duty. Additionally, specific contributions of health and medical equipment

were also provided in the amount of RM1,000,000.00 to the hospitals in the State of Perak to cater to the needs of treatment and medical supplies to deal with COVID-19 upon recommendations and requests from the Perak State Health Department. Additionally, the organization has allocated RM1,500,000.00 in COVID-19 preventative kits such as face masks, gloves, and hand sanitizers for mosques, musollah, and communities in Perak (MAIPk, 2023). MAIPk also dedicated RM710,000.00 for a contingency plan based on urgent needs to accommodate any future unexpected demands. The assistance and special funding scheme of this zakat initiative have continued beyond this stage. In fact, as a sequence of the implementation of PKP 3.0, the MAIPk has provided a Special Fund for Assistance During PKP 3.0 with a total of RM14,606,000.00 which has been diverted to several designated categories (MAIPk Official Portal, 2022).

In response to the third phase of the Movement Control Order (PKP 3.0), MAIPk has volumized its efforts by dedicating a total of RM10,900,000.00 to the emergency survival assistance category. As in previous relief schemes, the beneficiaries of this assistance are those who are affected due to termination of work, being unable to run a business, taking unpaid leave as an effect of discontinuing operations, or other justifiable conditions. In regards to the medical and healthcare sectors, MAIPk sponsored RM606,000.00 for the purchase of equipment that the Perak State Health Department immediately requires for the use of the frontline. In fact, RM400,000.00 has explicitly been allotted for the benefit of the COVID-19 frontline officers. A total of RM400,000.00 has also been distributed to the Orphanages center, the Old Folks Homes, and Elderly People.

As an initiative to intensify the economic growth and educational advancement of the community, the organization has therefore granted tablets and internet data to entrepreneurs from asnaf groups to run their online businesses and also to fifth-form secondary school students who are classified as low-income families and are preparing for the national examination worth RM1,500,000.00 (MAIPk Official Portal, 2022). Concerning the well-being of Perak's overseas students, such as those from Egypt, Jordan, Indonesia, and others, MAIPk also made a further allocation of RM200,000.00 to cater to the issue. Significantly, assistance in the form of the sponsorship of food supply of educational institutions scheme was also channeled for school and Islamic school students in Perak who were required to remain at the center during the PKP, with a total allocation of RM200,000.00.

Another initiative made by MAIPk in tackling the problem of homelessness amid the COVID-19 pandemic is establishing a temporary shelter or homeless center and additionally allocating an allowance of RM200,000.00 to help with essential self-care needs in the form of hygiene, health kits, medicines, and supplementary food throughout their stay at the center (MAIPk Official Portal, 2022). Lastly, MAIPk provided RM200,000.00 on vaccinations for groups in urgent and critical need (MAIPk Official Portal, 2022).

## 5.0 Discussion

In this part, the researchers will analyze and summarise each initiative of zakat assistance in the state of Perak according to the perspective of Maqasid al-Shariah in the form of a table. According to the researchers, it is good practice to give a precise and clear analysis of the study.

The table below demonstrates the mapping between the initiatives of zakat distribution and Maqasid al-Shariah in the first phase of the MCO period in the State of Perak.

Table 5.0: First Phase Special Fund

No.	Types of Assistance	Total Allocation (RM)	Wasilah Maqasid al-Shariah
1.	Food Box Assistance (Supplementary)	RM240,000.00	Hifz al-Nafs
2.	Emergency Survival Assistance	RM5,800,000.00	Hifz al-Nafs
3.	Special Revolving Capital Assistance	RM2,000,000.00	Hifz al-Nafs
4.	Food Outage Aid	RM100,000.00	Hifz al-Nafs
5.	Management and Welfare Assistance for Overseas Students	RM100,000.00	Hifz al-Mal
6.	Special Contribution of COVID-19 Frontliner Officers	RM500,000.00	Hifz al-Nafs
7.	Special Contribution of Health and Medical Equipment	RM1,000,000.00	Hifz al-Nafs
8.	Special Contribution of COVID-19 Preventive Equipment	RM1,500,000.00	Hifz al-Nafs
9.	Contingency Plan	RM710,000.00	Hifz al-Mal
TOTAL		RM11,950,000.00	

(Source: Modified from MAIPk)

Whereas, the following table illustrates the mapping between the extended initiatives of zakat distribution and Maqasid al-Shariah in the second phase of MCO period in the State of Perak.

Table 5.1: Second Phase Special Fund

No.	Types of Assistance	Total Allocation (RM)	Wasilah Maqasid al-Shariah
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1.	Emergency Survival Assistance	RM10,900,000.00	Hifz al-Nafs
2.	Health and Medical Equipment Sponsorship	RM606,000.00	Hifz al-Nafs
3.	Contributions for COVID-19 Frontliner Officers	RM400,000.00	Hifz al-Mal
4.	Internet Tablet and Data Package Assistance to Conduct Business Activities Online and for School Students	RM1,500,000.00	Hifz al-Mal
5.	Overseas Student Welfare Assistance	RM200,000.00	Hifz al-Mal
6.	Contribution for Orphanages, Old Folks Homes and Elderly People	RM400,000.00	Hifz al-Mal
7.	Sponsorship of Food Supply of Educational Institutions	RM200,000.00	Hifz al-Nafs
8.	Contribution to Temporary Homelessness Centre under the Operation of Government (Medicine/Health)	RM200,000.00	Hifz al-Nafs
9.	COVID-19 MAIPk Vaccination Program	RM200,000.00	Hifz al-Nafs
TOTAL		RM14,606,000.00	

(Source: Modified from MAIPk)

Referring to the analysis of the assistance schemes that have been implemented from the perspective of Maqasid al-Shariah, the researchers have discovered that the initiatives made by MAIPk during the COVID-19 pandemic in the management of zakat are consistent and provide sufficient recognition of the concept of Maqasid al-Shariah as addressed in Islamic laws. The initiatives that involve life-related emergencies, such as medical equipment in hospitals, medication support, life care support, food supply assistance, COVID-19 prevention kits, and vaccination programmes, comply with the principle of preserving life (Hifz al-Nafs). Meanwhile, the initiatives in adhering to the preservation of wealth (Hifz Mal) include financial assistance such as the supply of tablets and internet, contributions to orphanages and senior citizen homes or shelters, overseas students' aid, and the implementation of the contingency plan.

## 6.0 Conclusion & Recommendations

Based on the findings, it is concluded that the MAIPk has proactively stepped in to be a responsible institution in supporting and defending the people in need in all situations and circumstances during the pandemic. It was observed that the efforts taken by MAIPk were very impactful as an attempt to help the community respond to the effects of the COVID-19 pandemic, especially in Perak. The results of the study found that there is a relatively large amount of assistance in the COVID-19 pandemic phase in the state of Perak, adhering to the principles of Maqasid al-Shariah, namely hifz al-Nafs and hifz al-Mal. Furthermore, it is crucial to acknowledge that the scope of this study is restricted to the analysis of the zakat collection and distribution procedure in the COVID-19 outbreak implemented in Perak from the Maqasid al-Shariah perspective and therefore this study cannot be generalized to all states in Malaysia.

Following the research results, the researchers found that an extended study on the challenges in collecting and collecting zakat in the state of Perak should be further investigated. Correspondingly, this is crucial in preparing effective mechanisms to resolve such challenges that may be possible in the future. The researchers also discovered that a detailed study should be fostered to develop a specific zakat collection and distribution module to comply with the core principle of Maqasid al-Shariah.

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## Paper Contribution to Related Field of Study

### 1. Improvement in the implementation of zakat management

The administration and management of zakat are expected to be more effective and competent in sustaining the needs of the communities. Thus, it is necessary to have an in-depth study and research on the implementation of zakat in a country. Therefore, this study allows MAIPk to make improvements and amendments to the existing zakat management, especially in the State of Perak.

### 2. The implementation of the zakat initiative in compliance with the Maqasid al-Shariah

Implementing zakat initiatives in adherence to Maqasid al-Shariah also requires attention as they are directly related to Islamic law principles. The failure to execute shariah compliance in zakat management will open the doors of mafsadah. Based on the study, the researcher discovered that the initiative implemented by MAIPk is in line with the guidelines of hifz al-nafs and hifz al-mal in the Maqasid al-Shariah discussion.

### 3. Blueprint for zakat management for states in Malaysia

The successful implementation of the MAIPk initiatives during the COVID-19 crisis is a beneficial framework as a blueprint for zakat management in other states in Malaysia. Therefore, these study results required significant consideration to consider when planning for the future. As a result, MAIPk's leadership serves as an immediate simulation; therefore, it is ideal to be followed by the other states in Malaysia.

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