

## Empowering Asnaf through Effective Distribution Practices: Lembaga Zakat Negeri Kedah (LZNK), Malaysia

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### Abstract

The COVID-19 endemic has become a challenge to the LZNK in distributing zakat to asnaf in Kedah. This study aims to investigate the distribution practices of zakat carried out by LZNK. Qualitative was employed, where a semi-structured interview and thematic analysis were applied. The findings demonstrated two themes, strategic plan and advanced technology, identified as the main practices in distributing zakat. This article contributes by adding a new modification of the construct for themes that other zakat institutions in other countries can implement.

Keywords: Zakat, Distribution, COVID-19 endemic, LZNK

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### 1.0 Introduction

Zakat is one of the most important instruments of the Islamic economy. Its implementation is comprehensive to all Islamic countries to help the socio-economic people. In Malaysia, the management of zakat is under the state government's jurisdiction, which the State Islamic Religious Council (MAIN) regulates. All management structures, even the organization's arrangement, are different according to the provisions of each (Rahim & Ab Rahaman, 2017). In Kedah, zakat management has been under Lembaga Zakat Negeri Kedah (LZNK) since 2015, after its management was changed from the Kedah Zakat Department. (Lembaga Zakat Negeri Kedah, 2023, June 22). The COVID-19 pandemic that hit the country in 2019 and lasted until 2020 has led to a variety of health and economic crises, including the effects of mental aspects that eventually lead to the existence of poverty that Malaysia rarely deals with (Ibrahim, Raffar, Aida, Mujani, & Yaacob, 2022). Although the spread of the epidemic has harmed the whole world, including Malaysia, the management of LZNK is always committed to providing appropriate assistance and support to the asnaf in Kedah. It has been proven by the cumulative distribution amount of zakat, always recording an increase over the year. Aggression attracts much public attention to the institutions of zakat. It is due to society's concerns, who often see a large provision distribution amount of zakat (Zaki, Sulong, & Zainal, 2021). Although the distribution amount of zakat by the LZNK increases yearly, the mechanism for distributing zakat in the state is less effective in addressing the problem of poverty among Muslims. The group of asnaf is disqualified from receiving zakat because of the absence of the main factor is the lack of effective distribution methods to cause the group of the asnaf to be detached from accepting zakat (Muhaimin, Jasni, & Zainal, 2021). Yasin (2020) found that some of the issues arising in the distribution of zakat in the country are largely associated with bureaucracy and uncertainty, ethical issues, weak record management, zakat distribution to non-priority apostles, and distribution of zakat by unqualified individuals. Due to these limitations, this study aims to investigate the distribution practices of zakat carried out by LZNK during the endemic COVID-19. This article started with previous studies about distribution practices in zakat, the research methodology employed in this article, findings with supported discussion, and lastly, the conclusion, contributions, and recommendations explained below.

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## 2.0 Literature Review

Zakat is the main component of the Islamic philanthropy system, a core fiscal policy in Islamic economics. It is also considered a source of national income and its distribution to the recipients of zakat (mustahik), namely al-Fuqara' (the poor), al-Masakin (the needy), al-'Amil (zakat collector), Muallaf (Muslim converted), al-Riqab (enslaved person and captives), al-Gharimin (the debt-ridden), Fisabilillah (in the cause of God), and ibn Sabil (the wanderer). The zakat management in Malaysia is under the authority of the state government. Distribution of zakat activity is to organize management functions to channel the zakat funds to the needed asnaf. The goal is to increase the welfare of the Muslim society and reduce poverty. Hence, the objectives of an organization such as LZNK are achieved effectively. This section indicated several distribution practices as initiated by the previous study. According to Johnson (1998), leadership is the element that determines the continuity of an organization. In the context of institutional zakat, the leadership that is to be implemented must meet the strong Islamic needs that can be developed through the Islamic framework (Khaliq, 2009). Paizin (2017) suggests that all MAINs in Malaysia carry out decentralization of power in each talent management organization to form a better method of talent management in their respective states. It is because the study carried out found that the practice of decentralization of power in the organization of zakat management gives an advantage over the state that does not practice decentralization of power, especially in the aspects of research of fatwa zakat, human resource management, and achievement of quote zakat. Organizations should be fully transparent by ensuring that processes, institutions, and information are accessible and sufficient primarily to stakeholders for monitoring purposes (Saad, Aziz, & Sawandi, 2014). The main results of a study conducted by Nur Zainie, Hashimah, and Shamsinar (2022) found that the mechanism created by the Kedah State Zakat Board or Lembaga Zakat Negeri Kedah (LZNK) to monitor the effectiveness of the distribution of zakat by the appointed representatives (Muzzaki) still needs improvement.

An efficient management system means accurate quotation and distribution records. However, a study by Wahid, Ahmad, Nor, and Rasyid (2017) argued that the distribution management system needed to be improved because recording the number of quotations of zakat by almost the entire state was not accurate in the current year. It has created a different value gap between the number of quotations that occurred at the end of the year and the number of distributions that occurred throughout the year. In addition, most of the problems and issues in zakat institutions still arise for the same reason. Many complaints and cases of zakat distribution still need to be received by those who qualify (Razimi, Ramle & Erdriis, 2016). Salleh (2006) believes this problem occurs due to bureaucracy and geographical dispersion, which hinder the distribution of zakat to the deserving asnaf. Good financial management performance by MAIN can make financial planning use of input and positively impact talent management, especially in asset distribution (Wahid et al., 2017). Anuar, Mohd Alwi, and Mohd Ariffin (2023) stated that the handling of income, expenditures and asset management stands out as the key areas that demonstrate a high standard of performance in zakat institutions. The transformation of zakat distribution management is essential to ensure efficient and effective zakat distribution. Harun, Rosele and Mansor (2019) suggest that zakat institutions must be creative and innovative in managing zakat to enhance efficiency. The management under the leadership of LZNK has succeeded in following modern developments today, and it can be seen when His Royal Highness Tuanku Sultan of Kedah Darul Aman has allowed LZNK to provide an allocation for a particular distribution of more than RM7 million for immediate distribution and preparation for any possible Covid-19 (Jalil & Muhammad Puad, 2023).

The era of technology demands institutions to transform themselves in the digital direction. The transformation of distribution promotion management is driven by information technology and digitization (Yusoff, Othman, Mhd Khotib & Md Hussain, 2023). The collection of zakat during COVID-19 was conducted online and handed over to the 'Amil of each parish in the area to reduce the activities involved in the assembly. Because of that, zakat institutions such as LZNK take the initiative to use modern technology like social media to spread all information and applications regarding zakat collection and distribution (Jalil & Muhammad Puad, 2023). Therefore, prioritizing digital technology is one aspect of creating a quality management system (Suginam, 2020). Paizin (2017) stated that from the point of view of the income quotation system, there are some small advantages, especially in providing up-to-date technology payment channels. Based on a study conducted by Johari & Yusoff (2019) found that not many zakat institutions in Malaysia use FinTech in the case of Zakat distribution; when only three zakat institutes provide a portal for online application checks, only five zakat establishments allow an asnaf to check the application for zakat assistance while no zakat institution provides a car-related application for Zakat checks. The study also found that only two institutions of zakat displayed the amount during the execution and execution of the zakat, namely the Islamic Religion Council, the Malaysian Istiadat Board, and the State Zakat Board of Kedah. However, Saro, Bhari, Rani and Yusof (2023) conducted research revealing that the adoption of digital zakat for the collection and distribution of zakat funds has been gradually rolled out in countries like Malaysia, Brunei, Indonesia, and Singapore. These nations have employed diverse approaches to implementing digital zakat systems, including the development of in-house digital zakat platforms and partnerships with external organizations to integrate e-wallet applications and similar solutions. As indicated by previous studies, distribution practices such as leadership, efficient management, and others are important to evaluate the organization's performance. LZNK has utilized the advancements in information technology to carry out promotions efficiently and effectively. Additionally, LZNK also utilizes social media, which has become a focal point for various segments of society, to disseminate information regarding zakat distribution assistance (Yusof et al., 2023). Distributing practices such as leadership, efficient management and others are important to evaluate the organization's performance, as indicated by previous studies. The next section explains the research methodology below.

## 3.0 Methodology

This research employed a qualitative case study, according to Yin (2009). The research instrument used is a semi-structured interview with the two (2) informants who experienced more than ten (10) years in the distribution of zakat from Lembaga Zakat Negeri Kedah (LZNK). The expert sampling technique was employed in order to answer the objective of the article, as referred to by Nueman (2000).

Each interview was conducted in June 2023 via Google Meet due to the convenience of informants. The interviews were conducted in Bahasa Malaysia. Before the interviews took place, the researcher considered the tips of Puvnesvary et al. (2008), who suggested the physical seating position during the interview and the way the conversation should be carried out through to the closing of the interview. The researcher experimented with the seating position (i.e., the best seating arrangement to capture the informants' attention), the way of opening the interview (i.e., opening sentences, the establishment of rapport and trust), and creating a comfortable atmosphere to generate information (i.e., eye contact, attention given to the conversation during the interview, appearance, tone of voice, humbleness). These considerations were important because of the sensitive issues involved.

Additional interview considerations were also observed following Bauer and Gaskell (2000), such as the use of a phone recorder to record the conversations. These tools eased the process, as the researcher was able to concentrate on the conversation rather than focusing on taking notes. However, before the interview, the researcher sought permission to record the conversation. After the interviews, the researcher transcribed the conversations and translated the data into English language. The transcription took about a week due to the voluminous data involved. The data analysis took another two weeks. The method of analysis adopted by Ritchie, Spencer, and O'Connor (2003) was employed where the raw data were processed into more sensible conceptual information that made sense.

The analysis of themes using the method Istidlal (Dilalat Mantuq and Dilalat Mafhum). Dilalat Mantuq is an analysis based on latent content that indicates direct meaning related to themes. In contrast, Dilalat Mafhum, or manifested content, was employed to understand the indirect meaning and carry out the theme as initiated by the experts. This method was used by Hassan (2013) and Ismail (2019) and is based on the Usul Fiqh method. Thematic analysis was used to analyze the data, which had two (2) main themes that explained the next section.

Lincoln and Guba (1985) stated that ensuring credibility is one of the most important factors in establishing trustworthiness. It refers to internal validity in quantitative studies. Therefore, this study employed the member-checking procedure and peer review when experts validated the emerging themes. According to Brewer and Hunter (1989), Miles and Huberman (1994), and Pitts (1994), member checking should involve verification of the researcher's emerging theories and inferences as these were formed during the interviews. It is the most critical technique to establish credibility and was employed in this article. A similar approach was conducted by Othman (2011) and discussed with the informants to confirm that the conceptual framework aligns with the research objective. In this study, the researcher also applied the member-checking procedures. After the interview sessions ended, the researcher discussed the proposition of themes with the informants to confirm the distributional practices of zakat.

Later, to further support the credibility of the data, the researcher employed peer review. The data were shown to qualitative researchers (i.e., team members) to verify the process of interpretation (data management, data analysis, and conclusion – coding, categorization, themes, and emerging patterns). The reliability and validity of the data were also confirmed during the interviews. For example, when Informant 1 suggested a strategic plan related to distribution practices, the information was verified by confirming the information with Informant 2. Hence, the findings and supported discussion can be achieved conclusively, as indicated in the next section.

## 4.0 Findings and Discussions

This section presents the findings and discussion based on thematic analysis as follows

### 4.1 Strategic Plan

Table 1 below summarizes the findings of the study. Based on the study's results, all informants agree that a strategic plan is crucial in distributing zakat to the asnaf. The strategy is based on monetary fund planning during the COVID-19 pandemic, the role of asnaf as a managerial operation in distributing zakat, and strategic partners with universities and industries to strengthen the organization's role. This practice can deliver needed asnaf by increasing their financial support and developing a successful asnaf through the Zakat on Job scheme. By doing so, asnaf can create income and develop occupational skills such as the Smart Sawah Project.

Table 1. Informants' Quoted as Findings

T/P	Int1	Int2
Strategic Plan	<p>"At the end of 2019, the money could not be distributed to the asnaf if the money of the zakat is R.M. fifty (50) million at the end of the year. So, we will keep going next year. Our plan is more efficient at the time of COVID-19, the people who put it in the savings that is what makes our emergency money. For example, during a pandemic, if we want to get a quote at that time, we cannot even cover it. However, the money of Zakat, the zakat that we get at the end of 2019, can cover the distribution to asnaf."</p> <p>"That is why we have strategic partners from UiTM, UUM, and Unishams that are together to assist us in research activity and approach to strengthen LZNK in distributing zakat for asnaf."</p>	<p>"Amil provides a very effective facility in LZNK. The existence of Amil began in the year 2018. During the pandemic, alhamdulillah, COVID-19 occurred in 2020, when the application of movement was limited. Hence, the asnaf application will involve directly with the assistant Amil. It makes it easier."</p> <p>"Zakat On Job aims to develop a successful asnaf. Instead of giving financial support, we also help them develop their skills as we do for Smart Sawah."</p>

Advanced Technology	<p>-“Zakat on Touch is an application that can track asnaf based on the Qariah system that Amil governs. The ‘Amil is able to check the list of asnaf from the apps to deliver information and financial assistance to asnaf under his jurisdiction.”</p> <p>-“We also help the asnaf entrepreneur during endemic terms of financial assistance, providing equipment and tools such as paddy machines, tractors, and drones for Smart Sawah purposes.”</p>	<p>-“...the latest with the largest project under LZNK is a large-scale Smart Sawah.”</p> <p>-“We also help asnaf farmer families such as sons by giving them a three-month training course to become a pilot drone.”</p> <p>-“...We actively enhance Zakat Kedah Portal, Instagram, and Facebook to deliver the information about zakat distribution to the audience.”</p>
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T= Theme, Int= Informant  
(Source: Study Interview)

This finding has been supported by Wahid et al. (2017) mentioned that good financial planning performance will positively impact talent management, especially in asset distribution (Wahid et al., 2017). This talent management is because outstanding leadership creates an opportunity to enhance the organization's value for distribution purposes. As quoted in Al-Quran, Yusuf: 48-49, "Then will come after that, seven hard (years), which will devour what you have laid by in advance for them, (all) except a little of that which you have guarded (stored). 49: "Then thereafter will come a year in which people will have abundant rain and in which they will press (wine and oil)." Surah Yusuf [12]:48-49 explains the ability of prophet Yusuf AS to predict the economic business cycle in the future (Al-Qutb, 1992). It is a concern for organizations such as LZNK to mitigate the risk during the COVID-19 pandemic by strategizing financial fund planning and other strategies to cope with the crisis as well as risk in a much more effective way. Hence, a strategic plan is important to determine the distribution practices of zakat to the asnaf.

#### 4.2 Advanced Technology

As indicated in Table 1, the informants (Int 1 and Int 2) agreed in the study that technological advances and informative applications assist LZNK in distributing zakat to asnaf. The application Zakat on Touch can reach asnaf during COVID-19 based on the Qariah system that Amil governs. This application purposely delivers information by listing updates about asnaf instead of enhancing Zakat Portal Kedah, Instagram, and Facebook platforms. As a result, the information regarding zakat distribution was achieved. Besides, LZNK provides equipment and tools such as tractors, paddy machines, and drones to the asnaf under the Smart Sawah Project. The asnaf family has also been trained to become pilot drones by giving them three (3) months of training. Previously, this practice had yet to be applied by LZNK before the COVID-19 pandemic. However, the experience of managing zakat during pandemics has opened a variety of new methods in creating technological applications to facilitate method distribution. The endemic era of COVID-19 that began in April 2022 has opened the eyes of many parties, including LZNK, to more technology-friendly approaches to achieving the real goal of Sharia law from the point of view of property management involving the needed asnaf.

This practice has been supported by Paizin (2017) and Sugnam (2020), who state that digital technology should be prioritized to give an advantage to institutions in transforming themselves in the digital direction, especially during the endemic COVID-19. It parallels The Fifth Industrial Revolution (5.0), where the technology fundamentally resumes towards more technologically advanced human-machine interfaces (George & George, 2020). Digital AgTech program training for technology adoption also gains government support to achieve a high level of Agriculture under Malaysia Budget 2023 (Yee, 2023). As suggested by Saro, Bhari, Rani and Yusof (2023), the implementation of digital zakat systems, including the development of in-house digital zakat platforms and partnerships with external organizations to integrate e-wallet applications, is necessary. Hence, advanced technology plays an important role under LZNK to reinforce zakat distribution towards asnaf.

### 5.0 Conclusion, Contribution of Study & Recommendations

This article identified the distribution practices of zakat. Distribution practices consist of two themes: strategic plan and advanced technology. So, this research proposes the following:

**The proposition of Theme 1:** Strategic plans such as managerial operation, financial fund planning, and collaboration with strategic partners are the distribution practices that strengthen the organization (LZNK) during the COVID-19 endemic.

**The proposition of Theme 2:** Advanced technology with updated information, a virtual communication platform, and manufacturing technology assistance are distribution practices that strengthen the organization (LZNK) during the COVID-19 endemic.

This article contributed academic and practical implications guided by Summers (2001), as indicated below;

**Academic contribution:** This article conceptually contributed by adding new modifications of the construct for themes that are related to distribution practices as indicated in Proposition 1: strategic plans such as managerial operation, financial fund planning, and collaboration with strategic partners are the distribution practices that strengthen the organization (LZNK) during COVID-19 endemic, and Proposition 2: advanced technology with updated information and virtual communication platform, as well as manufacturing technology assistance, are the distribution practices that strengthen the organization (LZNK) during COVID-19 endemic. In previous studies, strategic plans and technological advancements have been explained based on theoretical suggestions. However, this study contributes by explaining these themes based on practical implication findings through investigation with informants. Therefore, the contribution by adding new modifications is achieved. The outcome of these propositions is suggested to further research in other fields of study, such as Waqf.

**Practical Implication:** The findings, especially on the distribution practices, can be used by authorities and other zakat Institutions in Malaysia or other Muslim majority/minority countries. The technology practice is adequate and comprehensive to be applied. As

information, the Zakat on Touch application has been ready to be implemented in Uganda for strengthening zakat distribution towards asnaf.

In order to reinforce the distribution practices, this article provides academic and practical recommendations. For academics, monitoring is also considered a crucial practice in distributing zakat. This method must be carried out in-depth for future research. In addition, this research is limitedly focused on qualitative methods. Hence, the present research proposed to enhance the measurement of zakat distribution effectiveness by employing quantitative methods through data surveys toward asnaf recipients.

Meanwhile, in terms of practical recommendations, this article proposed that LZNK expand the information via social media or internet platforms through collaboration with religious icons or influencers to be appointed as an ambassador of LZNK. Hence, the transparency of information about the distribution of zakat carried by the ambassador will enhance the awareness among the internet user/zakat payer. Indirectly, LZNK will be able to establish Islamic personal branding in terms of corporate social responsibility (CSR). In addition, the study was carried out only focusing on LZNK practice; hence, the researchers recommended that future research should be conducted on the investigation of distribution practices in other zakat institutions in Islamic countries.

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### Paper Contribution to Related Field of Study

Zakat Distribution Practices / Islamic Philanthropy

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