

ANALYSIS OF ZAKAT COLLECTION AND DISTRIBUTION IN NEGERI SEMBILAN

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Abstract	<p><i>The community frequently inquiries about the zakat money surplus that is not distributed to asnaf. At the moment, there are some concerns about the effectiveness of zakat distribution in terms of the quantity collected and how much of this collection gets distributed to eligible asnaf. This study seeks to address the above concerns in depth, and many approaches to answering these problems are proposed. Information gathered through interviews with members of the Negeri Sembilan Islamic Religious Council (MAINS), chief assistant director of zakat collection and chief assistant director of zakat distribution will be used to conduct research analysis in this paper. The findings of this study revealed an analysis of total zakat collection and zakat distribution from 2017 to 2021. This paper also explains the definition of asnaf and the criteria for receiving zakat distribution in Negeri Sembilan.</i></p> <p>Keywords: <i>Zakat, Distribution, Collection, Asnaf, MAINS.</i></p>
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INTRODUCTION

The word "zakat" means in Arabic, it means "pure and productive," and derived from the word (زَكَّى), which also means "clean, blessed, flourishing," and "excellent for the zakat property, prayers and beneficiaries." To comply with Islamic sharia, particular property must be issued at a specific rate and allocated to the asnaf groups in accordance with certain stipulations.

Zakat is a mandatory (fardhu Ain) on any Muslim who meets all of the pre-requisites. As a result, a Muslim's failure to pay zakat can lead to his or her conversion to another faith. However, a Muslim who refuses to pay zakat is guilty of the most heinous of transgressions. The government is responsible for collecting and distributing zakat.

According to imam Malik zakat is withdrawing a certain part of the property that has reached haul and nisab. Nisab means the amount of wealth that has reached the value where it is wajib for a person to pay zakat and haul means it has completed a whole year of which the wealth is in his possession. According to imam Hanbali zakat is the right that must be removed from certain property to be given to certain groups at a certain time. Next, based on imam Syafii zakat is the name for something that is removed from property and body in a certain way. Lastly, according to imam Hanafi zakat is ownership of a certain part (Gontor, 2021).

Zakat also is one of the Islamic pillars that have played an essential part in the lives of Muslims throughout its history. It is a type of worship mechanism and Islamic financial product that strives to cleanse the human spirit because the rights of others may be violated throughout the process of acquiring the property and assisting those in need (Wahid, 2008; Sulong & Mohd Ali, 2012).

Zakat institutions are institutions that carry out actions to collect and distribute zakat money in order to build a more systematic zakat management system. In Malaysia, 14 zakat institutions have been created to represent 13 states and three federal territories represented by one zakat institution. In Negeri Sembilan, all collecting, and distribution matters are handled by two independent entities which are Zakat Centre for collection and Baitulmal for zakat fund distribution that are both under the Negeri Sembilan Islamic Religious Council (MAINS).

In addition to improving zakat collection, the mechanism of distribution of zakat funds is critical. This is because if the regulations governing the distribution of zakat are not in line with the goals of a state, there will be a disruption in peace and economic progress. In theory, zakat is paid by the rich and dispersed to the poor, and the zakat distribution procedure is meant to reach the optimum amount of zakat asnaf. As a result, this ideal method will have a significant impact not only on the asnaf zakat in particular but also on the economy of a country as a whole. Asnaf is expected to not only come out from poverty through the clear and complete distribution of zakat but also to become a zakat contributor when they come out of poverty. The management of the zakat institution has a significant impact on the effectiveness of zakat collection and distribution. However, the distribution of zakat funds is a critical part since it demonstrates how zakat funds can benefit the community and the country in terms of poverty eradication and economic development (Mannan, 2003; Wess, 2002; Hassan & Khan, 2007; Mohd Noor, 2019).

Zakat institutions that are proactive in disbursing zakat funds will be able to re-establish community faith in zakat institutions. The distribution of zakat is based on verses from the Qur'an and Hadith. Among them are the following:

﴿ إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَرَمِينَ وَفِي سَبِيلِ اللَّهِ وَأَبْنِ السَّبِيلِ ۗ فَرِيضَةً مِّنَ اللَّهِ ۗ وَاللَّهُ عَلِيمٌ حَكِيمٌ ﴾

Meaning: "Surely the alms (zakat) are solely for the poor and needy, and the amils who look after it, and those whose hearts are tamed, and the slave who wishes to be freed, and the people who are in debt, and for (is spent in) the way of Allah, and those who embark on a journey, a decree (coming) from Allah." And Allah is All-Knowing, All-Seeing, and All Wise." (At-Taubah: 60)

According to the Quran in Surah at-Taubah, verse 60, zakat can only be utilized or provided to eight groups which are al-fuqara (the poor), al-masakin (the needy), amil, muallaf, al-riqab (enslaved person), al-gharimin (those afflicted with debt), fisabilillah (those who fight in the way of Allah). Ibn Sabil (traveller on a journey). Zakat should be distributed fairly among the eight groups of asnaf as much as possible. According to Imam Syafii, four groups should be prioritized in receiving zakat money: al-fuqara '(poor people), al-masakin (needy people), amil, al-gharimin (those saddled with debt), and ibn sabil (traveller on the way). Based on this priority, the zakat institution must ensure that these five asnaf receive adequate zakat funds before implementing distribution to the other three groups of asnaf listed in the Qur'an. This is to ensure that a fair distribution of asnaf may be done by the Syariah that has been established (Majlis Agama Islam Wilayah Persekutuan MAIWP, 2016).

According to Abu Daud, the source of the hadith among them, Rasulullah s.a.w. said: According to Ziad bin al-Haris al-Suddai:

{ حَدَّثَنَا عَبْدُ اللَّهِ بْنُ مَسْلَمَةَ، حَدَّثَنَا عَبْدُ اللَّهِ، - يَعْنِي ابْنَ عُمَرَ بْنِ عَائِمٍ - عَنْ عَبْدِ الرَّحْمَنِ بْنِ زِيَادٍ، أَنَّهُ سَمِعَ زِيَادَ بْنَ نُعَيْمٍ الْخَضْرَمِيَّ، أَنَّهُ سَمِعَ زِيَادَ بْنَ الْحَارِثِ الصُّدَائِيَّ، قَالَ أَتَيْتُ رَسُولَ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ فَبَايَعْتُهُ فَذَكَرَ حَدِيثًا طَوِيلًا قَالَ فَأَتَاهُ رَجُلٌ فَقَالَ أَعْطِنِي مِنَ الصَّدَقَةِ . فَقَالَ لَهُ رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ " إِنَّ

اللَّهُ تَعَالَى لَمْ يَرْضَ بِحُكْمِ نَبِيِّ وَلَا غَيْرِهِ فِي الصَّدَقَاتِ حَتَّى حَكَمَ فِيهَا هُوَ فَجَزَّأَهَا ثَمَانِيَةَ أَجْزَاءٍ فَإِنْ كُنْتَ مِنْ تِلْكَ الْأَجْزَاءِ أُعْطَيْتَكَ حَقَّكَ {

Meaning: "I arrived to meet the Messenger of Allah (SAW), then I swore an oath to him, (then he told a long story), then he said: suddenly, a man came to the Messenger of Allah (SAW), saying: give me part of the zakat." "Allah is not pleased with the decision of the Prophet and other people in the distribution of zakat until He chooses the decision, and then He has divided the zakat into eight parts.." said the Messenger of Allah to him (asnaf) (Hadis. Abi Dawud. Bab 24. 1630)

This means that if a person belongs to one of the 8 groups of asnaf, then he is entitled to receive zakat (Wahid & Ahmad, 2008).

ZAKAT ADMINISTRATION & MANAGEMENT IN NEGERI SEMBILAN ISLAMIC RELIGIOUS COUNCIL (MAINS)

History of The Establishment of The Islamic Council of Negeri Sembilan

When the Malay nations of the peninsula joined to become the Federation of Malaya in 1948, Negeri Sembilan drafted a constitution based on the 1889 agreement between the Yang Di Pertuan Besar of Negeri Sembilan and Dato Undang Luak Yang Empat also with Tuanku Besar Tampin. Following the enactment of the new constitution, a Legislative Council known as the Council of Government was formed after Independence Day, and this gathering is known as the Council of Justice (Sharif, 2003).

The Council of Justice serves as a reference point or pillar for the supreme sovereign of Negeri Sembilan, who is in charge of determining the administration of Islamic customs and religion. Yang Dipertuan Besar Negeri Sembilan presides over this Court of Justice. Dato' Undang Luak Yang Empat, Tuanku Besar Tampin, Tuanku Besar Sri Menanti, Dato' Syahbandar Sungai Ujong, Menteri Besar, and Secretary are among its members. Because the administration of religion in Negeri Sembilan is somewhat inconsistent, the State Government and the State Legal Adviser are attempting to establish a body that particularly administers the administration of Islam in Negeri Sembilan. YM Tengku Nordin, a member of the Negeri Sembilan Legislative Assembly, has filed the paperwork to establish the Negeri Sembilan Islamic Religious Council (Sharif, 2003).

The State Legislative Assembly agreed in 1949 to establish the Negeri Sembilan Islamic Religious Council, which was formally established in 1950. The late Tuan Sheikh Haji Ahmad bin Haji Mohd Said (the Negeri Sembilan government's first Mufti) was appointed as the first Chairman of the Islamic Religious Department, which was then known as the Negeri Sembilan Islamic Religious Office. However, the Islamic Religious Council of Negeri Sembilan is now subject to the 1991 Law on Sharia Law Administration. Islamic religious council of Negeri Sembilan (MAINS) is in charge of looking after and overseeing Islamic Religious matters in order to safeguard the integrity of the faith and give services to all Muslims in Negeri Sembilan. The Council is responsible for spiritual and physical aspects, welfare, and education, and everything is done gradually from the beginning of its existence. To fund these operations, the Council has collected zakat and administered the Baitulmal property of Muslims in this state, which has become the Council's primary financial source up to this point (Sharif, 2003).

Islamic Religious Council of Negeri Sembilan (MAINS) Establishment and Incorporation in Accordance with The Enactment

According to the enactment, it has been stated in section 4 (1) that "a body shall be established which shall be a corporation named Majlis Agama Islam Negeri Sembilan and which remains from generation to generation and it can sue and be sued in its name and subject to and for the purpose of this enactment, can also enter into contracts and it can be

acquire, purchase, take, hold and enjoy anything types of movable property and immovable property and may transfer rights, reassign rights, transfer ownership or otherwise dispose of or make any dealings regarding any movable property and immovable property or any interest in it vested in the Majlis according to any conditions that the Council determines."

This can be explained by the fact that this legislation states the council's jurisdiction over legal disputes. Among them, the council can make an agreement and acquire, buy, take, hold, and take interest in any property that can be moved and that cannot be moved, and subject to a written law regarding the same, can exchange, give, surrender, release, mortgaging, pledging, bequeathing, giving, repaying, transferring, or by other means that is to separate and maintain a property that can be moved or that cannot be moved is up to the Council in accordance with the conditions of shariah law (Sharif, 2003).

When this section comes into force, the "Negeri Sembilan Islamic Religious Council" which exists by virtue of section 4 of the Administrative Law of Syarak Law 1960 shall be deemed to be a body established under subsection (1).

The law also states that any rights, powers, obligations, or responsibilities given or assumed by the Islamic Religious Council of Negeri Sembilan prior to the enactment of this law must be handed over or assumed by this Council when the enforcement of this law is excluded from any must be contrary to the intent of this law (Sharif, 2003).

Council's Jurisdiction

As an operating body, the Council has special provisions established in the Shariah Law Enactment of 1991. In addition to assisting and advising His Majesty the Yang Dipertuan Besar of Negeri Sembilan Darul Khusus as the Head of the Islamic Religion on all subjects pertaining to Islam in this country. The Majlis is also Islam's highest governing body, with the goal of controlling Islamic religious issues in this state.

According to Sharif (2003), among the jurisdiction of the Council according to as recorded in the enactment are:

1. As the ruler of the will, the administrator of the estate of Muslims in this state and also as a trustee.
2. Carry out contract business on movable and immovable property according to certain conditions regarding it in accordance with Shariah law
3. Regarding Negeri Sembilan's fatwa
4. Affairs of Baitulmal, zakat and charity
5. Waqf matters, wills and vows
6. As a trustee for all mosques and their immovable property including the appointment of mosque officials
7. Dealing with new Brothers
8. Matters of religious teaching credentials
9. Dealing with spending zakat money according to asnaf.

Objective Islamic religious council of Negeri Sembilan (MAINS)

Islamic religious council of Negeri Sembilan (MAINS) has comprehensive religious objectives, especially objectives that can help towards:

1. Deliver Islamic preaching in a comprehensive and effective way
2. Forming and creating an Islamic society that is dynamic and progressive and always seeks God's pleasure
3. Cultivate faith and strengthen Islamic brotherhood among Muslims in Negeri Sembilan in particular and in Malaysia in general to achieve ummah unity.
4. Increase charitable efforts and prevent evil in the Muslim community.
5. Implement welfare efforts and prevent evil in the Muslim community.

The Organizational Structure of Zakat in Negeri Sembilan

Realizing the fact that zakat institutions are financial institutions for Muslims, a neat administrative structure needs to be organized. This is because the administrative efficiency of an organization depends a lot on the way the organization is run and the efficiency of the available officers (Sharif, 2003).

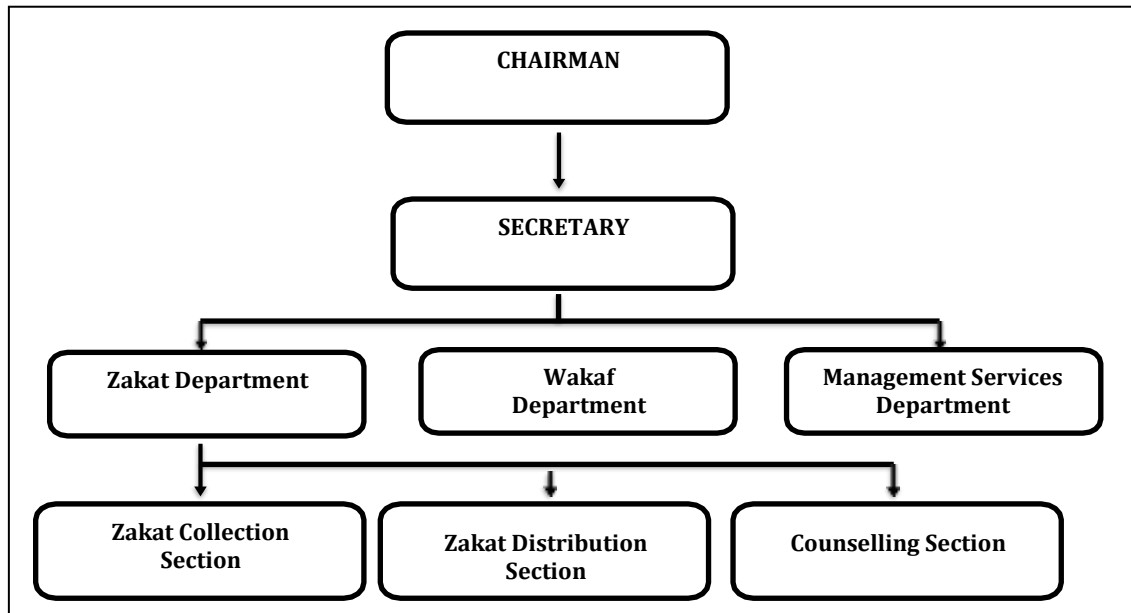


Figure 1: Organization Chart of The Zakat Department at The Islamic Religious Council in Negeri Sembilan

The figure above showed that the organization chart of the zakat department at the MAINS, the highest management at the Negeri Sembilan Islamic Religious Council is managed by the chairman and then the secretary. There are 3 departments namely zakat department, waqf department and management service department. In the zakat department, it is divided into 3 sections, namely the zakat collection section, the zakat distribution section, and the counselling service section in certain district in Negeri Sembilan.

ANALYSIS OF ZAKAT COLLECTION IN NEGERI SEMBILAN

Based on an interview with Ustaz Zamri the chief assistant director of zakat collection and Ustaz Mahadi, the chief assistant director of the Negeri Sembilan State Islamic Religious Council, they provided the data on the amount of zakat collected and distributed in Negeri Sembilan between 2017 and 2021. The following is data on total of zakat collection according to types of zakat 2017 to 2021 and data on total the amount of zakat collection and the number of zakat payers in Negeri Sembilan in 2017-2021.

Total Of Zakat Collection

NO.	YEARS	TOTAL OF ZAKAT PAYERS	TOTAL OF ZAKAT COLLECTED
1.	2017	57,655	120,021,457.95
2.	2018	60,095	126,538,628.35
3.	2019	62,068	136,583,348.44
4.	2020	65,426	139,519,713.39
5.	2021	65,421	142,340,249.91

Table 1: The number of zakat payers and the amount of zakat collection in 2017-2021

The table above shows the number of zakat payers and the amount of zakat collected in Negeri Sembilan between 2017 and 2021. In 2017, the number of zakat payers in Negeri Sembilan was 57,655 persons, which is corresponding to the amount of zakat collected effectively of RM 120,021,457.95. Next, in 2018, there was a growth in zakat payers in Negeri Sembilan of up to 60,095 persons, followed by an increase in zakat collection of up to RM 126,538,628.35. Then, in 2019, the number of zakat payers grew by 62,068 people, while the zakat collection grew by RM136,583,348.44. Following that, in 2020, the beginning of the Covid 19 pandemic season, the number of zakat payers climbed by 65,426 people, and zakat collection also increased by RM139,519,713.39 that year. In 2021, there has been a minimal increase in zakat payers of 65,421 in line with the amount of zakat collected, which is RM142,340,249.91.

The Total Amount Of Each Type Zakat Zakat Collection

Agricultural produce (Paddy)	43,225.40	63,505.22	187,302.24	78,085.85	73,969.32
Business	24,964,023.28	18,510,336.30	21,643,346.50	22,267,058.76	22,622,642.92
Saving	18,205,339.59	18,804,848.69	20,331,282.87	20,565,196.65	22,531,005.71
Gold / Silver	884,091.82	883,017.21	866,894.63	1,286,749.72	1,507,082.61
Livestock	199,099.00	169,043.34	221,098.50	195,816.70	170,486.89
Wealth	4,759,847.32	3,484,326.66	3,570,780.05	4,411,492.46	4,094,250.05
Income	67,332,679.06	81,002,161.76	86,594,672.31	87,323,497.79	87,221,627.90
Investment	542,892.93	671,274.78	665,551.06	1,076,562.96	1,245,610.36
KWSP	2,882,909.47	2,340,761.48	2,220,836.50	2,012,437.70	2,590,308.91
Qadha Zakat	207,350.08	609,352.91	281,583.78	302,814.80	283,265.24
Total (RM)	120,021,457.95	126,538,628.35	136,583,348.44	139,519,713.39	142,340,249.91

Table 2: Total of zakat collection according to types of zakat 2017 to 2021

The table shows that the number of zakat and type of each zakat payers in Negeri Sembilan from 2017 to 2021, based on the table from 2017 to 2021 shows a very encouraging increase in zakat collecting. In 2017, the highest zakat collection was from zakat income, which was RM67,332,679.06 and the least collection was from zakat qadha collection, which was RM207,350.08. In the following year, which is 2018, the increase in income zakat collection was very encouraging, amounting to 81,002,161.78. This also includes collections from other zakat and this increase is constantly increasing until 2021 for each type of zakat in Negeri Sembilan. This increase is clearly visible because the results of efforts from Negeri Sembilan's zakat collection play an important role in giving awareness to Muslims about the obligation to pay zakat.

ANALYSIS OF ZAKAT DISTRIBUTION

YEARS	TOTAL OF ZAKAT COLLECTION (RM)	TOTAL OF ZAKAT DISTRIBUTION (RM)
2017	120,021,457.95	108,869,945.02
2018	126,538,628.35	121,190,426.35
2019	136,583,348.44	123,277,001.65
2020	139,519,713.39	111,498,812.96
2021	142,340,249.91	127,959,969.01

Table 3: The total of zakat collection and zakat distribution between 2017-2021

In Negeri Sembilan, as seen in the table above, a significant portion of the zakat collected and distributed goes to asnaf. Regarding the issue of collection increasing every year, but it is said that the distribution does not reach those who are entitled to it, however, efforts and distribution activities have been made, this issue have been responded by Ustaz Mahadi,

chief assistant director of zakat distribution of the Islamic religious council of Negeri Sembilan gave his opinion on the issue, the basic budgeting principle that the zakat administration must follow is that every current zakat collection must be used for the same year. To enhance systematic financial planning for Islamic religious council of Negeri Sembilan (MAINS) to address all issues that are likely to arise in the coming year based on the determined rate.

In order to guarantee the relevant issues that appear. For the requirement for an initial round of funding, it must account to cover the activities of the first quarter of the following year. The previous year's excess zakat is usually carried forward to the current year, resulting in excess zakat distribution. This is because collection will arise in the fasting month during Ramadan because many people pay zakat fitrah, so it will not be distributed in the same year which causes excess from zakat distribution, and it will be carried over to the next year.

Besides, identifying asnaf in Negeri Sembilan is quite challenging. The factor of incomplete form or incorrect information (result of investigation) obtained by the distribution party from the asnaf who applied is a contributing cause of the distribution not being able to be made and the occurrence of excess zakat. Furthermore, the distribution center's lack of staff is a major role in the slowness of zakat distribution to asnaf. This renders it challenging for the zakat distribution team to locate and verify asnaf in order to distribute zakat towards them in accordance with the criteria determined by the Islamic religious council of Negeri Sembilan (MAINS). In addition, zakat payers outside from Negeri Sembilan who pay in Zakat Negeri Sembilan Center are also factors in the excess of zakat due to online system payment."

Total Zakat Distribution For Each Asnaf

Year	2017	2018	2019	2020	2021
Fakir	754,500.00	<i>no information</i>	<i>no information</i>	<i>no information</i>	12,147,015.22
Miskin/ Poor	34,127,826.49	36,981,495.36	38,165,212.36	38,240,535.46	28,408,692.59
Muallaf	7,297,454.35	8,489,832.63	11,249,238.71	8,457,349.32	9,193,001.83
Gharimin	3,914,418.95	2,284,828.56	2,530,606.39	2,071,267.00	4,213,579.34
Ibn Sabil	231,170.70	40,025.16	37,003.00	20,505.00	12,315.00
Fisabilillah	51,184,091.42	55,859,805.11	53,570,545.83	45,273,034.60	55,529,626.25
Amil	11,360,483.11	17,534,439.53	17,724,395.36	17,436,121.58	18,455,738.78
TOTAL(RM)	108,869,945.02	121,190,426.35	123,277,001.65	111,498,812.96	127,959,969.01

Table 4: Amount of zakat distribution according to the asnaf category from 2017 to 2021

The table shows the amount of zakat distribution distributed to each category of asnaf in Negeri Sembilan. As seen from the table above, zakat has been distributed to 7 categories of asnaf in Negeri Sembilan. While the distribution to asnaf ar-Riqab in between 2017-2021 does not included in the category asnaf for zakat distribution in Negeri Sembilan. According to ustaz Mahadi, the chief assistance of director in Negeri Sembilan Islamic Religious Council stated that,

"Before this distribution zakat to asnaf ar-Riqab existed but it was distributed to students in the Middle East for educational purposes, because riqab was categorized as being a burden of ignorance. Then, to reduce or help the society from the lack of religious knowledge, Islamic religious council of Negeri Sembilan (MAINS) distribute zakat ar-riqab to help them to gain knowledge of religious studies. For now, this asnaf Ar-Riqab is still being studied in depth, including the definition and criteria of asnaf, as well as an assistance scheme to be re-identified in Negeri Sembilan so that zakat can be distributed in the future."

The table above also show that the most amount of zakat distribution was distributed to the poor asnaf which was RM34,127,826.49 in 2017 which is the year when the most distribution was given to them and the least distribution was to the asnaf Ibn Sabil which was in 2021 as much as RM12,315.00. As a result of the observation and research has done, it was found that the draft distribution of zakat to asnaf shows a downward trend where every year for each category of asnaf in Negeri Sembilan shows a very significant decrease in distribution, this is because many asnafs who were previously categorized as asnaf have move out from that category and they become the zakat payers.

CONCLUSION

The Zakat Collection Centre and Zakat Distribution Centre Negeri Sembilan is a zakat institution that plays an important role in the collection and distribution of zakat funds by ensuring that the objectives and policies established are met effectively. Collection of zakat have shown a very encouraging increase between 2017 and 2021 but zakat distribution is still less efficient due to certain factors mentioned in this study. Zakat institutions also need to pay due attention to the level of public confidence and trust by improving the collection and distribution system of zakat effectively and productively. This is due to the reason that there are always issues that arise against zakat institutions in the implementation of zakat collection and distribution, which results in the public's confidence in MAIN and zakat institutions being affected.

The efficiency of zakat institutions in managing the distribution of zakat funds, is very important because it is closely related to the aspect of zakat payers trust in zakat institutions, just as the importance of zakat distribution being channelled to all groups of asnaf who deserve to receive it. Both contribute to zakat institutions being highly regarded and even trusted in the Muslim community for their abilities, efficiency, and transparency of operations. Appropriate methods and procedures must be used to build trust and raise knowledge among Muslim community about the management of zakat institutions.

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