

EMPOWERMENT OF ZAKAT COLLECTION AND DISTRIBUTION MANAGEMENT DURING COVID-19 PANDEMIC IN KEDAH STATE ZAKAT BOARD (LZNK)

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Abstract: Our country has been facing the pandemic of coronavirus (Covid-19) starting from the end of 2019. Various questions arise regarding the management system of zakat institutions during this pandemic. For example, the problems regarding the payment method during the implementation of Movement Control Order. Besides, this study aims to investigate the role of zakat Institution in Kedah State Zakat Board (LZNK), on their management system of zakat collection during this pandemic crisis. From this study also, we can identify the factors which might affected some people to pay zakat and fulfil their obligation. The researcher using data using library study as research methodology. The most important result from this study is the implementation of online zakat collection should be continuously along with our modern technology. It will ease every parties. Through this study, we know that zakat institution is playing an important role in our country by giving some distribution and assistance to the affected group. Because of that, the efficiency and governance of zakat institution which are responsible to collect and distribute zakat will be discover in this study.

Keywords: Covid-19, Collection, Distribution, Zakat

INTRODUCTION

As a fact that zakat is one of the pillars of Islam which plays an important role in human life. According to Hashim et. al. (2019) in the second year of Hijrah, which every Muslim is obliged to fast, the history of the collection and distribution of zakat began in Madinah.

Theoretically, the group which prescribed to pay zakat is the group that has a surplus of property that has enough *haul* and *nisab* in the current year and then distributed to the *asnaf*. Recently, our country has been attacked by a serious virus which might bring to death. According to World Health Organization, coronavirus disease (Covid-19) is a contagious illness caused by a newly discovered coronavirus. Someone who have infected by Covid-19 virus will have mild to moderate respiratory disease and recover without requiring special treatment. Senior citizen and those with underlying health problems like diabetes, chronic respiratory and cancer are more likely to develop serious illness (World Health Organization, 2021).

The purpose is to control the people from moving freely, prevent citizen from the virus and control this epidemic from spreading. Every Malaysian is instructed to stay at home apart

from having important business and getting permission from the authorities. Therefore, there are a handful of people who consider this matter trivial and ignore every instruction issued. The government and the authorities will act on that matter. Additionally, as the number of infected patients continues to increase, this MCO will also continue (PMO, 2020).

As a result of the increasingly serious phenomenon of coronavirus outbreak, zakat institutions in Malaysia have taken the best initiatives and actions to help the government extend assistance to those affected. According to Ibrahim (2020) Kedah State Zakat Board (LZNK) are among the earliest zakat institutions to help address the impact of Covid-19 on Malaysian society.

This study attempts to explore on the management system of zakat collection at Lembaga Zakat Negeri Kedah during pandemic of Covid-19. Thus, this study will figure out on how some people which does not follow technological development to settle their problems in order to implement the obligation. In addition, the researcher also gets to follow the management of zakat collection handle by this zakat institution.

However, our country has been attacked by the crisis pandemic of coronavirus starting December 2019. Thus, coronavirus or also known as Covid-19 has affected many industries in our country. Even though this disease is widespread, it does affect several people who are in private sector but income zakat for government are not affected. Besides, many people lost their jobs and application. Because of that, income zakat and business zakat are particularly affected by this epidemic. The problem is how zakat institution handles their management during this pandemic? What are the payment method options for those who are not skilled in using technology or do not have internet access? And how the citizen distributes zakat during MCO at Zakat Institution in Kedah? This study aims to get some information regarding zakat collection management system during Covid-19 pandemic at LZNK, Kedah.

LITERATURE REVIEW

Zakat in terms of language is defined as sacred, growing, blessed and praiseworthy (Aziz, 2016). According to Dr. M. Yusuf Al-Qardawi, from the point of view of the term syarak zakat is a certain amount of property that Allah SWT is obligated to hand over to those who are entitled to issue a certain amount. The amount withdrawn from the wealth is referred to as zakat because what is withdrawn increases, is more meaningful and can protect the wealth from perish (Omar et. al., 2016).

Besides, zakat also is one of the sources for our national income, but it is different from other sources of income because it is an act of worship. Zakat can be form into two main categories which are zakat al-fitr and zakat of wealth. Zakat of al-fitr is zakat which need to be paid by Muslims once a year during the month of Ramadan and before Muslim celebration known as Eid Mubarak. Meanwhile zakat of wealth including zakat on business, zakat of gold and silver and others (Lubis et. al, 2011).

History and Administration of Zakat in Kedah

In dealing with the collection and distribution of zakat in Malaysia, there are different types of zakat companies exist. For example, under zakat enactment a company has been created, such as Jabatan Zakat Negeri Kedah. This was established under the 1955 Kedah Zakat Enactment. The enactment was entirely removed from the Kedah Islamic Law Enactment Administration (Ab Rahman et al., 2012).

In 2015, the improvement of zakat law was emphasized by the Kedah Zakat Committee to ensure a complete law apart from agricultural zakat was also established. Their efforts paid off when the Kedah State Zakat Board enactment was introduced to replace the Kedah State Zakat Department enactment. This enactment was also introduced to ensure that more asnaf are protected. This also indirectly proves that the management of LZNK is the best (Lembaga Zakat Negeri Kedah, 2020).

Each state has a written constitution of its own and a head of state. In each state, the head of state is also the head of Islamic affairs. In the cases of Pulau Pinang, Melaka, Sabah and Sarawak, which do not have heads of Islamic affairs at the state and federal level, the head of Islamic affairs is the national ruler. Because Islamic affairs come under the authority of the Head of State, zakat is handled entirely by individual states. The respective state council of faith is the principal policy making and administrative body. The only exception is in Kedah, which is directly accountable to the state ruler under an autonomous board called the service of the zakat committee under a separate zakat office (Aziz, 2016).

METHODOLOGY

This research was carried out mainly on the basis of secondary knowledge and data. The knowledge and information of zakat, statistic, news and various related research studies were the major sources of data. After reading through most of journals, article, website and books, this research were performed based on qualitative research review.

Research Instruments

A research instruments is a tool used to collect, measure and analyse data related to research interest. It is commonly used in education and social sciences to assess students, teachers, clients and others. A research instruments included surveys, observation and interviews. Besides, qualitative research is used to explore and understand people's belief, experience, attitude, behaviour and interactions. The researcher also used a qualitative method which is a type of library study. Researcher collected data that is consistent with the research objectives (Ibrahim, 2020). Researchers also use the search for information through books, journals, articles, LZNK website and other websites. This research method requires the collection of data related to the title of the study to use it to facilitate the analysis of materials and provide an in-depth understanding of the zakat collection management system during the coronavirus outbreak at the LZNK, Kedah.

FINDING AND DISCUSSIONS

Zakat Collection and Distribution During Covid-19 Pandemic

In Malaysia, zakat collection is institutionalized. The respective state authority involved in zakat administration carries out several responsibilities such as promotion, collection and distribution of zakat along with organized assistance to the poor and needy (Ahmad et.al, 2015). There are several types of zakat collection that have a negative impact as a result of this Covid-19 pandemic. Zakat income is the main source of total collection for a state zakat institution. The implementation of MCO has caused many entrepreneurs to be unable to pay workers' salaries (Ibrahim, 2020). For example, there are many workers from the tourism industry who have lost their jobs, factory workers have been laid off due to insufficient money, existing workers have also been reduced in salary and no more bonuses and so on. This is due

to the covid-19 pandemic. This will indirectly have a detrimental effect on income zakat collection.

In addition, business zakat also received negative effects due to Covid-19. The decline in oil prices and the economic downturn due to this pandemic caused many companies to have to bear the cost of losses due to disrupted company operations. Therefore, this will affect the productivity of the company's production and services. As a result, sales revenue or company revenue will decrease and deteriorate which will lead to the closure of the company. This will indirectly cause the company to not be able to pay zakat because there is no income. It will also cause business zakat collection to decrease (Ibrahim, 2020). Table 1 shows the yearly zakat distribution by the asnaf category at state of Kedah as follows:

Table 1. List Of Zakat Aid Schemes for Each Group Asnaf

Asnaf category	Zakat Aid Schemes
Fuqara	Monthly Fakir Financial Assistance
	Monthly Fakir Food Assistance
	Food of Elderly Citizens Placement Centre Assistance
	Building of Elderly Citizens Placement Centre Assistance
Poor	Monthly Poor Financial Assistance
	Monthly Poor Food Assistance
	Full Fees to Local IPT for Poor Student Assistance
	House of Poor Orphanage Assistance
	Poor Student of Maktab Mahmud Assistance
	Asnaf Development Program
	Hostel of Poor Student
	Medical Treatment at Panel Clinic Assistance
	Uniform Clothes for Poor Student Assistance
	Monthly Medical Treatment Assistance
	Amil
Muallaf	New Brotherhood Assistance for Beginner
	Others Assistances
	Guidance and Training of New Brotherhood Centre
	Marriage of New Brotherhood Assistance
Riqab	Assistance to Riqab
Gharimin	Assistance to Debt Person
Fi Sabilillah	Building of Mosque, Surau and Islamic School
	Lembaga Tabung Pegawai-Pegawai Masjid Negeri Kedah
	Student Donation for Further Study to Mesir
	Student Donation for Further Study to Local IPT
	Student Donation for Further Study to Jordan
	Lembaga Tabung Haji
	Maahad Tahfiz Student Assistance
	Education Development Program
	Medical Student Scholarship Oversease (Mesir)
	Ibnu Sabil
	Fare assistance to students who have completed and passed their studies

Sources: LZNK, Suhardi & Fisol 2020

In order to achieve benefits of society and individuals in this world and in the Hereafter, zakat distribution must be in line with the five preservations of *Maqasid Shariah* framework. *Maqasid syariah* is the purpose of the secrets that have been set by Allah in every law that has been prescribed that is to achieve the happiness of individuals and society, preserve the law and so on to prosper the world to reach a high level of perfection, goodness, progress and civilization (Ghani, 2019).

Each zakat distribution implemented by the Zakat Institution under the direction of LZNK based on *Maqasid Syariah*. For example, monthly fakir financial aid is given to ensure the preserve of property. The distribution of monthly fakir food aid, food of elderly citizens placement center aid and building of elderly citizens placement center aid given to the *fuqara* is to guarantee their life (Suhardi & Fisol, 2020).

Besides, to preserve the intellect of the group, LZNK giving full fees to local IPT for poor student aid, poor student of Maktab Mahmud aid and uniform clothes for poor students aid. Therefore, the zakat party has provided new brotherhood aid for beginner and guidance and training of new brotherhood centre to encourage the converts to deepen their religious knowledge and not give up to return to their original religion. To preserve the dignity and honor by giving marriage of new brotherhood aid to the converts (Suhardi & Fisol, 2020).

In March 2020, LZNK released the latest initiative by implementing the "Asnaf Care" financing system. The purpose is to provide financial assistance to those directly affected by this pandemic. The public can contribute and aid through the Asnaf Care application. The proceeds from this collection are separated from the obligatory quotations on Muslims. According to LZNK (2020), they has estimated zakat collection through Asnaf Care amounting to RM36 million. The amount can help and benefit 700,000 families who are expected to experience financial difficulties in the next 6 months.

Role of Zakat Institution and Their Management System During Pandemic of Covid-19

The role of zakat through the social aspect is to help meet the living needs of the poor who have a large majority in the country. In addition, the important role of zakat is to improve the welfare of the community which has a gap between the rich and the poor. Therefore, the wisdom of zakat is prescribed to cleanse the soul from the nature of stinginess. When the nature of the *mazmumah* can be curbed, it can guarantee peace in the Islamic economic system as well as guarantee towards the stability of the country (Omar et. Al., 2016).

LZNK has been recognized and awarded as the most modern zakat collection institution in Malaysia with the latest technological facilities, systematic and high integrity as well as infrastructure development. The recognition was expressed by Senator Datuk Dr. Zulkifli Mohamad Al-Bakri, former Minister in the Prime Minister's Department (Religious Affairs) (LZNK, 2020).

Management systems such as the data published by each branch zakat office in the state of Kedah or under LZNK can clearly and accurately help all parties such as amil, zakat payers and the public to understand more about individual zakat and other zakat payment procedures. Senator Datuk Dr. Zulkifli Mohamad Al-Bakri said the system used by LZNK is comprehensive and not just for zakat only but also a combination of waqf and other zakat related starting from payment and collection until the distribution process that returns to the asnaf (LZNK, 2020).

Based on the above, this shows that the management system of Zakat Institution, Kedah is not affected even though our country is affected by the 2021 coronavirus epidemic. Therefore, the management under the leadership of LZNK has succeeded in following modern developments today. This can be seen when His Royal Highness Tuanku Sultan of Kedah Darul Aman has allowed LZNK to provide an allocation for a special distribution of more than RM7 million for the purpose of immediate distribution and preparation for any possible Covid-19. LZNK also provides additional food supplies at all Kedah Zakat Poor Food Supply Centres, buys 3 units of breathing aids, supplies urgent needs such as personal protective clothing (Personal Protective Equipment) and health supplements such as vitamins and medicines proposed by the Ministry of Health Malaysia (MOH) (LZNK, 2020).

Following the Movement Control Order (MCO) there are various constraints and movement limits allowed for Malaysians. Therefore, on 30 April 2020, the Chief Executive Officer of the Kedah State Zakat Board (LZNK), Datuk Sheikh Zakaria Othman said, the collection of zakat fitrah will be done in each courtyard of the respective parish mosques in accordance with the conditions and SOP that have been set to prevent the spread of this epidemic. He added that the head of amil zakat fitrah should discuss with amil under their respective supervision to find the best initiative to make a collection without an assembly other than conducting social distancing (LZNK, 2020).

Zakat Distribution During Pandemic of Covid-19

To deal with the Covid-19 crisis, LZNK has taken special actions and Zakat Institution in Kuala Muda follow their instruction and action during this pandemic. In order to survive during MCO implementation, assistance is provided to all individuals who have been affected by their source of income. The goals are to help middle-income groups affected by the Covid-19 Outbreak Movement Control Order (MCO) and to help alleviate the living burden of small traders and B40 workers in order to continue to live better.

According to the Menteri Besar of Kedah, Dato' Seri Muhammad Sanusi Md Nor, the distribution of Covid-19 assistance in the State of Kedah is worth RM10,872,834 for the entire four phases of assistance since March 18. 1000 bags of rice were distributed to the needy and placed in every Kedah state mosque involving phase 1 to phase 4 (LZNK, 2021).

During the Movement Control Order (MCO) was implemented, LZNK not only distributed aid in terms of basic necessities but they also spent more than RM12.87 million. This amount is also allocated to special emergency zakat into sectors such as health, education, frontlines, volunteers and entrepreneurs as well as small hawkers throughout the state of Kedah (LZNK, 2021).

Through increasingly sophisticated technology, it is easier for zakat payers to pay zakat online. But there are some challenges that Amil faces today. Among them are access to social media and digital advertising, contagious symptoms in society and knowledge in financial technology (Zaki et. al., 2020). Therefore, short and long-term training for staff of zakat institutions and amils was created to ensure that management is always guaranteed and enhanced to face future challenges.

CONCLUSIONS

The LZNK make efforts to help the government giving out some assistance to every people who has been affected. Currently, every people using technology provided because it is easy

and simplify. Because of that, zakat institution take initiative using media social to spread all information and application regarding zakat collection and distribution. This institution also shows that they have the best management in their organization. In addition, their management system is so systematic and orderly that it is recognized. The collection of zakat during the year was conducted online in addition to handing over to the amil of each parish in the area. This is to reduce the activities involved in the assembly. LZNK have taken the initiative by providing distribution assistance to the affected groups through 4 phases. The distribution includes financial assistance as well as basic food necessities distributed by amil assistants in each mosque.

Researchers have suggested several suggestions and recommendations to improve the distribution and collection of zakat as well as for future research. Among them, researchers think that the implementation of online zakat collection and can be used continuously. It can also teach today's society to adapt the modern activities using available technology. In addition, it can facilitate the affairs of each party such as saving the use of vehicle costs, time and energy. As for the distribution of zakat, workers and staff in zakat institutions and committee members are encouraged to often go down to the field to visit some asnaf. Therefore, the development of the asnaf group can be seen by the authorities. Besides, it can be said that the increase in the number of asnaf will high as a result of this pandemic. Therefore, there are several suggestions for LZNK and the other branch of zakat institution in Kedah to provide financial assistance to the affected to ease their burden to start a business again.

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