

Zakat Collection and Distribution Methods in the Phase of Covid-19 Pandemic: Analysis of its Implementation in Perak

Afiffudin Mohammed Noor

Academy of Contemporary Islamic Studies, Universiti Teknologi MARA, Perlis Branch,
Malaysia
Email: afiffudin@uitm.edu.my

Fathullah Asni

Faculty of Islamic Studies, Kolej Universiti Islam Perlis, Malaysia
Email: fathullah@kuips.edu.my

Muhamad Husni Hasbullah

Faculty of Muamalat and Islamic Finance, Kolej Universiti Islam Perlis, Malaysia
Email: husni@kuips.edu.my

Wan Mohd Amjad Wan Halim

Academy of Contemporary Islamic Studies, Universiti Teknologi MARA, Perlis Branch,
Malaysia
Email: amjadhalim@uitm.edu.my

Hasyeilla Abd Mutalib

Faculty of Business and Management, Universiti Teknologi MARA, Perlis Branch, Malaysia
Email: hasyeilla798@uitm.edu.my

Marina Abu Bakar

Kulliyah of Shariah and Law, Universiti Islam Antarabangsa Sultan Abdul Halim Mu'adzam
Shah, Malaysia
Email: marinaabubakar@unishams.edu.my

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Abstract

The threat of the COVID-19 virus has spread to all countries of the world. This contagion has affected various sectors, especially the economic, social, education and health sectors. Many institutions are affected by the spread of this virus and one of them is the zakat institution.

This is due to the increasing poverty rate and those affected by health problems. This problem affects the zakat institution as the zakat collection is decreasing, whereas the zakat distribution is increasing simultaneously. Thus, this study aims to analyze the management of zakat collection and distribution by the Islamic Religious Council and Perak Malay Custom (MAIPk) in the phase of COVID-19 pandemic in Perak. This study uses a qualitative approach in which the data collection process involves library research method. The data collection process is done by analyzing documents from books, journals, newspapers and also the official portal of MAIPk. For the data analysis process, all documents involved were analyzed using content analysis method. The results show that the MAIPk has implemented several methods for the management of zakat collection and distribution to face the threat of COVID-19 pandemic. Among the methods implemented are zakat campaign activities and dissemination of zakat information in electronic media, providing allocations to those affected by COVID-19, supplementary food assistance, special educational assistance, donations of health and medical equipment and various other assistances. These efforts are viewed as highly beneficial and capable of assisting the community in dealing with the COVID-19 pandemic's effects, particularly in Perak.

Keywords: COVID-19, Islamic Religious Council and Perak Malay Custom (MAIPk), Perak, Zakat

Introduction

The management of zakat has been placed under the jurisdiction of the State Government as stated in Item (1) of the Second List, Ninth Schedule of the Federal Constitution. The State Islamic Religious Council (SIRC) has taken on the trust in handling the zakat collection and distribution in addition to other religious matters (Ab. Rahim, 2007). In recent times, zakat management is considered not just from the standpoint of Islamic law, but also from the standpoint of economic and social development (Ahmad et. al., 2007).

In Perak, the main organization that is responsible and entrusted to manage zakat affairs is the Islamic Religious Council and Perak Malay Custom (MAIPk). MAIPk has provided various forms and schemes of zakat fund assistances which are channeled to eight groups of *asnafs* in need. Indeed, it is a challenge for MAIPk to help all *asnafs*, particularly the poor and needy, in changing their lives and escaping them from the cocoon of poverty (MAIPk Official Portal). The challenge in channeling zakat assistance to the *asnafs* increased when the world was hit by the COVID-19 pandemic, including in our country Malaysia. As a result of the COVID-19 pandemic, the Malaysian government has taken proactive measures to curb the spread of the virus by declaring a Movement Control Order (MCO). The MCO was first declared on March 18, 2020. The government has also implemented restrictions at state and district borders, restricted movement within a radius of 15 kilometers, listed essential services and closed premises that were not included as essential services (Karim et al., 2020; Shah et al., 2020).

The fact is that the COVID-19 pandemic not only has an impact on the *asnafs* zakat alone, but also those in the M40 and T20 categories, especially the private sectors and entrepreneurs which were also burdened. These groups include those involved in the business, aviation, tourism and manufacturing sectors. This is due to the fact that these groups had to stop business operations for an extended length of time before some of them were able to 'roll over' (Ibrahim & Othman, 2020). The impact of COVID-19 also created a new group of *asnafs*, namely the frontliners, small traders and daily wage workers as well as the public who are burdened with the MCO (Kamrizal & Nenengsih, 2021). Therefore, this article will analyze the

methods of zakat collection and distribution in the phase of COVID-19 pandemic implemented in Perak.

Literature Review

The History and Concept of Zakat

According to the view of contemporary scholars, historical records stated that zakat was prescribed in Medina in the second year of the Prophet Muhammad's migration (also known as Hijrah). Although there are many verses of the Quran revealed in Mecca and touched on matters related to zakat, but the terms used are indirect and on conceptual basis only. For example, terms like "feeding the poor," or "producing part of the sustenance bestowed by God" and so on. However, in Madinah, zakat is mandatory. In fact, the zakat order was revealed in a strict form with clear implementation instructions covering the question of nisab, rates and the types of property that is obligatory to pay zakat (Ahmad et al., 2007).

The history of zakat management in Malaysia dates back to the beginning of the arrival of Islam in Malaya. At that time, the management of zakat affairs had not been formally administered. At that time, zakat is paid to *ustaz* or religious teachers who play the role of *amil* and carry out its distribution to the *asnafs*. After Malaya achieved independence, then the management of zakat was placed under the jurisdiction of the state and under the religious leaders of the respective states (Ab Rahman et al., 2017).

From an etymological point of view, zakat means pure and clean (Rashid et al., 2018). Other scholars opine that zakat also carries the meaning of clean, praiseworthy, growing, flourishing and blessing (Ibn Manzur, 1990). Allah S.W.T explains the word *zaka* in Quran: "Indeed, blessed is the person who purifies the soul (al-Shams: 9)." Based on this verse, it can be understood that the meaning of zakat is a way of purification of property through mandatory *sadaqah* which can create a sense of love to the payer of zakat and extinguish envy, jealousy and resentment to the recipient of zakat (Mahyuddin, 2012). In that sense, zakat is regarded as an expenditure that came from effort of spiritual purification and expect blessings from Allah S.W.T as well as nourishment of every pious deeds (Al-Bakri, 2011).

From the Islamic terminology point of view, zakat is defined as a property that, upon meeting certain criterias, is taken from the property and made mandatory for the specified group as stipulated in the Islamic text (Al-Bakri, 2011). In short, zakat means the purification of property through the payment of zakat with a certain amount to be distributed to the entitled *asnafs* (Al-Qaradawi, 1987). Zakat is obliged by Allah S.W.T since doing so brings advantages (*maslahah*) and serves the purpose of zakat provision.

According to Hailani (2009), zakat is the basis of the socio-economic development infrastructure of the ummah whose absence can affect the physical and spiritual development of human beings. In addition, zakat is the biggest contributor in solving the problem of poverty (Sahidi, 2013). In order to make the purpose of zakat legislation can be realized, various actions have been carried out by Muslims for a long time (Rashid et al., 2018). For example, during the reign of Saidina Abu Bakar R.A, he has shown a firm reaction by fighting those who do not want to fulfill the obligation of zakat. Furthermore, during the reign of Saidina Umar al-Khattab, Baitul Mal was established as an institution that handles the national treasury such as zakat and the national tax system, namely *jizyah*, *kharaj*, *fay'* including spoils of war

(*ghanimah*). payment of allowances for administrative officers and the armies (Tonot & Ibrahim, 2014).

In the Islamic socioeconomic system, zakat is a significant institution. This is due to the fact that the zakat system itself provides the Muslim community with a solid and effective social guarantee. The distribution of zakat to the eight *asnaf* groups, which include the needy (*al-Fuqara'*), the poor (*al-Masakin*), *amil*, converts, slaves (*al-Riqab*), the debt-laden party (*al-Gharimin*), the party who fights in the way of Allah (*fi sabilillah*) and the traveler on the way (*Ibn Sabil*) serves as evidence. The social structure of a society typically includes the eight categories as well. Therefore, paying zakat can safeguard the community's socioeconomic welfare (Wahid et al., 2017).

Zakat institutions nowadays have evolved to be more advanced in terms of handling its collection and distribution more systematically (Romdhoni, 2017). Hence, the zakat institution is a pillar for the economic, educational, health and social development of Muslims. Furthermore, the zakat institution also serves as a way of solving problems that occur in the economic, educational and social sectors of Muslims (Kadri et al., 2012). The evidence can be seen when the distribution of zakat is not only given to the *asnafs* generally but also was distributed to victims involved in property damages and disasters due to natural calamities (Asni, 2021). For example, victims of flood disasters can be categorized as *asnaf al-Gharimin*. This is due to the fact that they are in a state of desperation and will eventually have to go into debt for the sake of survival and not for the purpose of immorality (Fisal et al., 2018). Besides, the flood disaster has resulted in the destruction of property such as homes and vehicles, therefore the jurists categorize the victims of the flood disaster as a group of *asnaf* who are eligible to receive zakat (Asni, 2021).

The COVID-19 pandemic situation that hit the country has caused the zakat department to experience greater challenges in handling the collection and distribution of zakat. The COVID-19 pandemic resulted in the increasing number of zakat distribution while the collection of zakat is predicted to be decreased (Hasbulah et al., 2022). As a matter of fact, zakat collection strategies must be modified to generate more revenue in order to balance with the distribution of zakat. During the COVID-19 pandemic, zakat institutions need to intensify zakat campaigns through digital applications so that zakat collection can be increased. This was successfully implemented by the National Zakat Body, Republic of Indonesia (Hudaefi et al., 2021).

The Effect of Zakat Legislation

Zakat has great potential in having an impact on the economy. The effect of zakat on the economy can be divided into four, namely in terms of distribution, investment, savings and production (Daud et al., 2011). The gap between the rich and the poor may be closed by changes in wealth and income distribution. It can cultivate individuals with a greedy and non-greedy attitude even at the individual level (Daud et al., 2011). Via zakat distribution to the *asnafs*, it enables the recipients to come out from the group of *asnafs* and the poor. Indirectly it reduces the country's unemployment rate and produces an economic balance effect from the distribution of such zakat (Noorbiah et al., 2017). From the aspect of investment, as a result of the zakat implementation, the demand for investment activities with the expectation of investment profits will increase in the Islamic economy compared to the conventional

economy that adopts a free market economy. Zakat which is also obligatory on savings that have sufficient *nisab* also has an impact on economic growth. Owing to the fact that, savers are more likely to invest to ensure that their savings do not continue to decrease from year to year due to the production of zakat (Daud et al., 2011).

Research Methodology

This study uses a qualitative approach in which the data collection process involves secondary data via library research method. The data collection process is done by analyzing documents such as books, journals, newspapers related to zakat as well as information related to zakat collection and distribution activities. The researchers act as analysts and explore the official portal of the Islamic Religious Council and Perak Malay Custom (MAIPk) to obtain useful information about the zakat collection and distribution in the COVID-19 pandemic phase at Perak. For the data analysis process, all documents involved were analyzed using content analysis method. The results of the analysis are displayed in the discussion and study results section.

Result & Discussion

Performance of Zakat Collection by the Islamic Religious Council and Perak Malay Custom (MAIPk)

Based on the source of the official portal of MAIPk, the amount of zakat collection obtained by MAIPk showed a satisfactory increase in ten years. In 2010, the data showed a total collection of RM70,828,296.00. In 2011, the total collection was RM87,419,398.00. RM103,202,759.00 in 2012, RM109,825,143.00 in 2013, RM114,588,532.29 in 2014, RM136,305,122.00 in 2015, RM151,184,969.00 in 2016, RM170,797,028.00 in 2017, RM176,239,032.00 in 2018 and for 2019, the total collection of zakat is RM207,187,053.00. With the increase in the number of collections each year, it is evident that the zakat collection strategy by MAIPk is at a very good level. However, the performance displayed so far is only until 2019.

Table 3.0

Performance of Zakat Collection by the Islamic Religious Council and Perak Malay Custom (MAIPk)

No.	Years	Zakat Collection (RM)
1.	2010	RM70,828,296.00
2.	2011	RM87,419,398.00
3.	2012	RM103,202,759.00
4.	2013	RM109,825,143.00
5.	2014	RM114,588,532.29
6.	2015	RM136,305,122.00
7.	2016	RM151,184,969.00
8.	2017	RM170,797,028.00
9.	2018	RM176,239,032.00
10.	2019	RM207,187,053.00

Source: Islamic Religious Council and Perak Malay Custom (MAIPk) Official Portal 2022

Performance of Zakat Distribution by the Islamic Religious Council and Perak Malay Custom (MAIPk)

In terms of zakat distribution by MAIPk, the total distribution is also seen to increase over a period of ten years. A survey of data through the MAIPk portal showed a total distribution of RM65,222,867.00 in 2010. RM77,210,514.00 in 2011 and RM82,093,742.00 in 2012. In 2013, the total distribution was seen to have reached hundreds of millions of RM101,641,793.00. Subsequently, the total distribution of zakat continued to increase to RM130,319,694.70 in 2014, RM177,136,942.00 in 2015, RM143,832,214.00 in 2016, RM165,418,326.00 in 2017, RM175,891,153.00 in 2018 and reached a total of RM197,376,261.00 in 2019.

Table 3.1

Performance of Zakat Distribution by the Islamic Religious Council and Perak Malay Custom (MAIPk)

No.	Years	Zakat Distribution (RM)
1.	2010	RM 65,222,867.00
2.	2011	RM 77,210,514.00
3.	2012	RM 82,093,742.00
4.	2013	RM 101,641,793.00
5.	2014	RM 130,319,694.70
6.	2015	RM 177,136,942.00
7.	2016	RM 143,832,214.00
8.	2017	RM 165,418,326.00
9.	2018	RM 175,891,153.00
10.	2019	RM 197,376,261.00

Source: Islamic Religious Council and Perak Malay Custom (MAIPk) Official Portal

Based on the following information, the total distribution of zakat is also only displayed until 2019. In 2019 it is seen that MAIPk recorded the highest total collection and distribution of zakat during the ten years from 2010. Considering that in 2020 until 2022 our country is still in in the COVID-19 pandemic phase, then this study is quite significant to see the method of collection and distribution of zakat to the *asnafs* involved, especially when there are new *asnafs* as a result of the effects of the COVID-19 pandemic.

Zakat Collection Methods by Islamic Religious Council and Perak Malay Custom (MAIPk) in the Phase of COVID-19 Pandemic

The collection of zakat in Malaysia has been done since time immemorial and it has become an important resource towards improving the economic status of the community in Malaysia. In fact, it also has potential in eradicating the problem of poverty (Rosele & Abdullah, 2017). Based on the display of MAIPk's official portal, MAIPk has created a zakat collection system through FPX and also a scheduled zakat deduction system to facilitate zakat payers to perform zakat obligations to MAIPk. In addition, MAIPk has informed that zakat payers can now pay zakat at Shopee. Starting 18 December 2020, Shopee has provided a new service to pay zakat at Zakat Perak-MAIPk (MAIPk, n.d).

MAIPk also provides an online zakat fitrah payment platform for online zakat fitrah payment facilities. In addition, MAIPk also provides facilities for calculating the rate of zakat value by providing an online zakat calculator. With the zakat calculator, the zakat payer can calculate

income zakat, savings zakat, business zakat, EPF zakat, stock zakat and gold and silver zakat (MAIPk, n.d).

Zakat Distribution Method by Islamic Religious Council and Perak Malay Custom (MAIPk) in the Phase of COVID-19 Pandemic

In the pandemic phase of COVID-19, MAIPk has taken the initiative immediately by channeling aid to the affected parties and immediate need assistance. The analysis found that the zakat fund assistance from MAIPk is divided into two phases, the first phase in March 2020 and the second phase in June 2021 following the implementation of Movement Control Order (PKP) 3.0.

In the first phase, a special zakat distribution fund amounting to RM 11,950,000.00 was approved by His Majesty the Sultan of Perak Darul Ridzuan to assist in efforts to face the COVID-19 pandemic in Perak. The funds have been divided into a number of pre-determined categories based on key needs. Among the assistance implemented is the Food Box Assistance (Supplementary) amounting to RM240,000.00. The assistance is channeled through the COVID-19 operation room operated by the District and Land Offices throughout the Perak state (MAIPk, n.d).

MAIPk also launched the Emergency Survival Assistance to Perak residents who are affected by the pandemic threat. This assistance allocation worth RM5,800,000.00 targets heads of households earning RM2,000.00 and below whose sources of income are affected due to retrenchment, unpaid leave, cessation of operations and other reasonable reasons. Apart from that, MAIPk is also concerned about traders, hawkers and entrepreneurs who have received business capital assistance from MAIPk whose income has been affected due to the implementation of PKP. The affected group has been given assistance of RM2,000.00 for each individual as Special Revolving Capital Assistance (MAIPk, n.d).

Besides, MAIPk also immediately took a caring step by channeling aid in the name of "Food Outage Aid". This assistance has been targeted at students of Public Institutes of Higher Learning (IPTA) and also Private Institutes of Higher Learning (IPTS) throughout the State of Perak who are still at their respective places of study during the MCO period. The fund that has been allocated is RM100,000.00 (MAIPk Official Portal). Apart from that, assistance is also provided to students from Perak who are studying abroad for their management and welfare purposes. The fund that has been allocated is worth RM100,000.00 (MAIPk, n.d).

Apart from the contribution to the affected groups from the economic point of view, MAIPk also donated to the health sector with an allocation of RM500,000.00 to the front line staff of COVID-19. The donations were channeled through the Perak State Health Department, the Royal Malaysian Police, the Malaysian Armed Forces and other agencies for the welfare of the officers while serving in the front line. A special contribution of health and medical equipment is also allocated in the amount of RM1,000,000.00 to be channeled to hospitals in Perak to cover the needs of treatment and medical equipment to deal with Covid-19 based on recommendations or requests from the Perak State Health Department. Special Contribution of COVID-19 Preventive Equipment worth RM1,500,000.00 is also allocated for the purchase of contagion prevention equipment such as face and nose masks, gloves and hand sanitizer to be distributed to mosques, suraus and the public in Perak (MAIPk, n.d).

Other than that, MAIPk has also allocated RM710,000.00 for contingency plans based on urgent needs to cover any contingency needs in the future. The assistance and special fund scheme for zakat distribution does not stop at this stage only. In fact, a series of instructions for the implementation of PKP 3.0, MAIPk has provided a Special Fund for Current Assistance MCO 3.0 with a total of RM14,606,000.00 which has been distributed to several categories that have been specified (MAIPk, n.d).

For the current MCO 3.0 assistance, MAIPk has allocated RM10,900,000.00 for the Survival Emergency Assistance category. As with past assistance, the parties covered in this assistance are those affected as a result of being laid off, unable to conduct business, given unpaid leave because the employer ceased operations or for other reasonable reasons. For the equipment and health category, MAIPk has allocated RM606,000.00 for the purchase of equipment needed immediately by the Perak Health Department for the use of field workers in the front line. In fact, an allocation of RM400,000.00 has been earmarked for the welfare of COVID-19 frontline workers. MAIPk also provides tablets and internet data to entrepreneurs from among the asnaf to run businesses online and also to form five students who belong to poor families. The contribution that has been allocated for the purchase of the tablet is RM1,500,000.00 (MAIPk, n.d).

On top of that, MAIPk also allocated RM200,000.00 for the welfare of Perak students who are studying abroad such as Egypt, Jordan, Indonesia and others. A total of RM400,000.00 has been donated for orphanages, old people's homes and Muslim senior citizens. Assistance in the form of the Food Supply Sponsorship scheme for Educational Institutions is also reserved for school students and also *maahad tahfiz* in Perak who have to stay at the place of study during MCO with a total allocation of RM200,000.00. For the residents of the temporary homeless center under the Perak State Government, an allocation of RM200,000.00 has been given to fund basic personal care needs in the form of hygiene and health equipment, medicines and food supplements while at the center (MAIPk, n.d).

Finally, MAIPk provides a reserve of RM200,000.00 to fund vaccination expenses to groups identified as those who are needing to get vaccinated immediately (MAIPk, n.d).

Based on the analysis carried out, it is found that the percentage of allocation to all categories in the first phase is as follows:

Table 5.0
First Phase Special Fund

No.	Types of Assistance	Total Allocation (RM)	Percentage of Allocation (%)
1.	Food Box Assistance (Supplementary)	RM240,000.00	2%
2.	Emergency Survival Assistance	RM5,800,000.00	48.5%
3.	Special Revolving Capital Assistance	RM2,000,000.00	16.7%
4.	Food Outage Aid	RM100,000.00	0.83%
5.	Management and Welfare Assistance for Overseas Students	RM100,000.00	0.83%
6.	Special Contribution of COVID-19 Frontliner Officers	RM500,000.00	4.18%

7.	Special Contribution of Health and Medical Equipment	RM1,000,000.00	8.36%
8.	Special Contribution of COVID-19 Preventive Equipment	RM1,500,000.00	12.5%
9.	Contingency Plan	RM710,000.00	6%
	TOTAL	RM11,950,000.00	100%

For the allocation of distribution in the second phase, the percentage can be seen as in the table below:

Table 5.1

Second Phase Special Fund

No.	Types of Assistance	Total Allocation (RM)	Percentage of Allocation (%)
1.	Emergency Survival Assistance	RM10,900,000.00	74.6%
2.	Health and Medical Equipment Sponsorship	RM606,000.00	4.14%
3.	Contributions for COVID-19 Frontliner Officers	RM400,000.00	2.8%
4.	Internet Tablet and Data Package Assistance to Conduct Business Activities Online and for School Students	RM1,500,000.00	10.2%
5.	Overseas Student Welfare Assistance	RM200,000.00	1.36%
6.	Contribution for Orphanages, Old Folks Homes and Elderly People	RM400,000.00	2.8%
7.	Sponsorship of Food Supply of Educational Institutions	RM200,000.00	1.36%
8.	Contribution to Temporary Homelessness Center under the Operation of Perak State Government (Medicine/Health)	RM200,000.00	1.36%
9.	COVID-19 MAIPk Vaccination Program	RM200,000.00	1.36%
	TOTAL	RM14,606,000.00	100%

Based on the analysis of the assistance scheme that has been implemented, the researchers found that the zakat assistance scheme in the COVID-19 pandemic phase is divided into four sectors, namely the social economy sector, medical and health sector, education sector and also welfare. From the total allocation for the first and second phase, the difference in the total distribution and the percentage of allocation by sector can be seen as follows:

Table 5.2

Total and Percentage of Allocation Assistance in COVID-19 Phase by Sector

No.	Sectors	Total Allocation (RM)	Percentage of Allocation (%)
1.	Social Economics	RM2,200,000.00	8.3%
2.	Medicine and Health	RM4,406,000.00	16.6%
3.	Education	RM1,700,000.00	6.4%
4.	Welfare	RM18,250,000.00	68.7%
	TOTAL	RM26,556,000.00	100%

Conclusion

The study found that the largest amount of assistance in the pandemic phase of COVID-19 in Perak was allocated to the welfare sector with a rate of 69.4% of the total while the allocation to the education sector is the lowest allocation in both phases with a rate of 6.4%. Based on the researchers' study, it was found that the MAIPk has acted proactively in playing a role as a responsible institution especially in defending the needy in all situations and circumstances during the period of COVID-19 pandemic. These efforts are seen as very beneficial and able to help the community in facing the effects of the COVID-19 pandemic, especially in Perak.

Nevertheless, MAIPk is advised to evaluate and reconsider the form of incentives for the business sector, especially for small and medium businesses. This assessment should consider the status of small and medium traders affected in terms of income due to the implementation of MCO. Because this study only focuses on secondary data, the researcher suggested that the subsequent research evaluate and review the impact of zakat assistance on small and medium traders. In addition, further research is also recommended to diversify the data taken, such as primary data from zakat institutions, so that a more detailed picture can be obtained.

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Corresponding Author

Afiffudin Mohammed Noor

Universiti Teknologi MARA Cawangan Perlis, Kampus Arau, 02600 Arau, Perlis, Malaysia

Email: afiffudin@uitm.edu.my

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