

**ZAKAT DISTRIBUTION IN TERENGGANU: MAQASID AL-SHARI'AH
PERSPECTIVE**

Nurul Masirah Mustaffa ⁱ, Wan Noor Hazlina Wan Jusoh ⁱⁱ, Najahudin Lateh ⁱⁱⁱ,
Ahmad Azrin Adnan ^{iv}, Suraya Ahmad ^v & Muhammad Hamdan Syafieq Ahmad ^{vi}

ⁱ PhD Candidate, Academy of Contemporary Islamic Studies (ACIS), Universiti Teknologi MARA Cawangan Terengganu (UiTMCT), Kampus Dungun, Terengganu. nurulmasirahmustaffa@gmail.com

ⁱⁱ (*Corresponding author*). Associate Professor, Academy of Contemporary Islamic Studies (ACIS), Universiti Teknologi MARA Cawangan Terengganu (UiTMCT), Kampus Dungun, Terengganu. wannos561@uitm.edu.my

ⁱⁱⁱ Associate Professor, Academy of Contemporary Islamic Studies (ACIS) Universiti Teknologi MARA (UiTM), Shah Alam, Selangor. najahudin@uitm.edu.my

^{iv} Chief Executive Officer, Majlis Agama Islam dan Adat Melayu Terengganu (MAIDAM), Terengganu. ahmazrin@gmail.com

^v Senior Lecturer, Faculty of Accountancy, Universiti Teknologi MARA Cawangan Terengganu (UiTMCT), Kampus Dungun, Terengganu. suray4993@uitm.edu.my

^{vi} Lecturer, Academy of Contemporary Islamic Studies (ACIS), Universiti Teknologi MARA Cawangan Terengganu (UiTMCT), Kampus Dungun, Terengganu. hamdansyafieq@uitm.edu.my

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Abstract	<p><i>Zakat is an important part of Islamic finance that helps reduce economic gaps by redistributing wealth to certain groups. It is evidence that Majlis Agama Islam dan Adat Melayu Terengganu (MAIDAM) has effectively allocated and provided diverse forms of assistance to address poverty and ensure individual quality of life. Nonetheless, there is a deficiency of study examining MAIDAM's distribution procedures through the lens of Maqasid al-Shari'ah. Therefore, this study aims to analyze the zakat fund distribution practices in Terengganu from the perspective of Maqasid al-Shari'ah. This study employed document analysis as a qualitative methodology, utilizing information gathered from MAIDAM, including distribution statistics from the Promotion Section, official website, and Facebook, to examine the practice of zakat distribution. It was observed that distribution to the miskin group constituted the largest proportion within 5 years (2019-2023) and increased over the year. The results indicate that in Terengganu, the miskin category received the largest share, followed by fisabilillah, amil, fakir, muallaf, ar-riqab, al-gharimin, and ibn sabil. The miskin category was prioritized due to its higher demand, as the number of applicants increased. This distribution aligns with Maqasid al-Shari'ah and the views of Islamic scholars. The study highlights the increasing number of miskin applicants, suggesting that additional measures such as asnaf empowerment programs, entrepreneurship training, or sustainable financial aid should be implemented to reduce dependency on zakat in the long run.</i></p> <p><i>Keywords: Zakat Distribution; Zakat Allocation; Priority; Maqasid al-Shari'ah, Asnaf</i></p>
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INTRODUCTION

In Islam, zakat is a compulsory act of almsgiving that is crucial in promoting social justice and unity among Muslim communities. Originating from the Arabic root "زكا" which signifies

both purification and growth (al-Jaziri, 1990), zakat not only purifies the individual's wealth, but it also benefits those who are less fortunate by redistributing wealth equally.

Islamic philanthropy places great emphasis on zakat distribution, which aims to effectively distribute funds to people in need while maintaining accountability and transparency (Gustianda et al., 2024; Maisyarah & Hamzah, 2024; Rufaida, 2024). Effective zakat distribution requires tactics including forming assessment teams, boosting socialisation, working with local governments, leveraging technology, and improving human resources (Gustianda et al., 2024).

The distribution of zakat has undergone significant transformation in light of processes of globalisation, urbanisation, and economic intricacies. Furthermore, the globalisation of Muslim communities has called for zakat distribution frameworks that can effectively function within various cultural and economic environments (Nashwan et al., 2020). Al-Qardawi (1973) contended that the government is essential in the management of zakat to guarantee that the wealthy meet their responsibilities. This arises from the risk that an individual's failure to pay zakat may result in the impoverished losing their entitlement to it. In Malaysia, the supervision and allocation of zakat are managed by state Islamic religious councils, reflecting localised interpretations and administrative procedures tailored to specific geographical settings (Azhar et al., 2023). Nonetheless, obstacles such as lack of transparency in financial reporting, unequal socialisation, and limited public awareness impede the efficient allocation of zakat resources (Maisyarah & Hamzah, 2024).

The Majlis Agama Islam dan Adat Melayu Terengganu (MAIDAM) is responsible for overseeing the zakat administration in Terengganu. It functions under the state government's authority and gathers, manages, and distributes zakat funds in accordance with Islamic principles and local requirements (Shaari & Rahman 2021). The distribution of zakat in Terengganu faces several challenges that hinder its effectiveness in alleviating poverty and fostering community development. One of the challenges is to obtain accurate identification of eligible beneficiaries, as varying interpretations of zakat eligibility often led to disputes and delays in the allocation process (Zulkifli et al., 2021). Additionally, ensuring fairness and transparency in zakat distribution remains a significant challenge, as there is a need for robust measures to prevent bias and favouritism (Ibrahim et al., 2020). Concerns have also been raised about the efficiency of zakat fund management and the lack of transparency, which can undermine public trust in zakat institutions (Mokhtar, 2024; Sulaiman, 2024). These obstacles highlight the need for a study that examines whether zakat distribution practices are in line with *Maqasid al-Shari'ah* or not.

Therefore, it is imperative to thoroughly understand the practices of zakat distribution in Terengganu in order to optimise its framework for social welfare and promote sustainable development. The purpose of this research is to investigate the zakat distribution practice in Terengganu through the *Maqasid al-Shari'ah* perspective. This research would enhance comprehension of the ways in which zakat can be employed to mitigate poverty, encourage sustainable growth, and preserve the values of fairness and empathy that are fundamental to Islamic teachings. Through an examination of the viewpoints of scholars and existing practices, this study enhances our comprehension of how zakat, a fundamental aspect of social justice in Islam, can effectively combat poverty and stimulate sustainable development in contemporary society.

LITERATURE REVIEW

Zakat Distribution

The aspect of distribution in zakat administration necessitates meticulous consideration. This kind of focus is necessary since zakat distribution can have a significant impact on the standard of life and well-being of the poor and the destitute (Osmera et al., 2021). The Quran states that there are eight different types of people who are eligible to receive zakat. The particular verse gives a detailed account of the distribution of zakat. Al-Fuqara' (the

destitute), *al-Masakin* (the poor), *amil* (the zakat collector), *muallaf* (the freshly converted Muslim), *ar-Riqab* (the enslaved), *al-Gharimin* (the debtor), *fisabilillah* (the warrior in the cause of God), and finally, *ibn sabil* (the traveler) are the eight classes that are included in this list. This idea is reinforced by the specific directive found in Surah *Al-Tawbah* verse 60 of the Quran, which specifies that zakat collections are to be given to the eight *asnaf* in order to raise their level of life and ease their financial circumstances.

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

Which means, “Zakat expenditures are only for the poor and for the needy and for those employed to collect [zakat] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveller - an obligation [imposed] by Allah. And Allah is Knowing and Wise” (al-Quran. Al-Tawbah: 60).

According to Ibn Kathir's interpretation of Surah Al-Tawbah verse 60, which deals with the zakat charity, the destitute and poor are given priority since they are entitled to greater privileges than other charitable groups due to their extreme need and desire for assistance. Thus, before being allocated to other *asnaf*, zakat property should be given priority to the *asnaf* groups that are more in need, such as the destitute and poor (Ibn Kathir, 1998).

Scholars have established a consensus on the eight categories of *asnaf* zakat provided in the Quran. The term "*asnaf*" describes the category of people who are eligible to receive zakat, which is intended to help those who are poor and destitute in their socioeconomic situation. In terms of getting zakat, there is still discussion over which of the eight should come first and in what order the *asnaf* should receive it among the scholars. As Table 1 illustrates, there are various views among scholars of *fiqh* about this issue (Hassan & Nasir, 2016).

Table 1: Views of scholars on zakat allocation

Scholars	Views
Imam al-Shafi'i, Ikrimah, Umar Abd al-Aziz, al-Zuhri and Dawud (al-Zuhayli, 1997)	The distribution of zakat should be conducted in an equitable manner, ensuring equal allocation to all eligible recipients, provided that they are accessible and present.
Al-Shafi'i and Hanbali (Wizarah al-Awqaf wa al-Shu'un al-Islamiyyah, 1983)	Zakat should be given to the <i>amil</i> first, before it is distributed to the other <i>asnaf</i> . The rationale behind this is the fact that the <i>amil</i> is eligible to receive zakat on account of his effort. Additionally, Shafi'i states that <i>amil</i> share should not be greater than one-eighth of the entire zakat collection.
Maliki and Hanafi (Wizarah al-Awqaf wa al-Shu'un al-Islamiyyah, 1983)	The order or sequence in which someone should receive zakat is not specified. The receivers' demands should determine the sequence or order. The recipients of zakat who require it the most will be prioritised for distribution.
Ni'mat Abd al-Latif Mashhur (Mashhur, 2005)	The Quran's revelation of the zakat recipients' order suggests that those named earlier are of higher significance than those mentioned subsequently. Therefore, it can be concluded that the <i>fuqara'</i> (hard-core poor) and <i>masakin</i> (poor) are the receivers who are considered to be the most

	significant and should receive priority in the distribution of zakat.
Siddiq Hasan Khan (Khan, 1993)	It is not necessary to divide the revenues of zakat equally among <i>asnaf</i> . Such a selection is based on the needs of these categories as well as the degree of their demand.
Rashid al-Rida (al-Rida, 1948).	Giving zakat to a single deserving person in a single category when the zakat is substantial is unacceptable since it fails to achieve the purpose of zakat. To properly serve the interests of Muslims generally, this issue needs to be resolved by state decision-makers, especially since some categories may occasionally be more significant than others

In terms of zakat locality, during the lifetime of the Prophet Muhammad PBUH zakat funds were disbursed in the same location as they had been collected that is assigned by *amil* to supervise zakat collection matters. Those listed as *amil* included Malik bin Nuwairah, Abu Musa al-Ashari, Muaz bin Jabbal, Umar Ibn al-Lutaybah, and many others (Abdul, 2013). The chosen *amil* immediately distributed all of the zakat funds after it was collected, leaving no money behind. The beneficiaries of the zakat funds were apparently provided with timely and efficient service during that period (Kahf, 1999; Saad et al., 2016).

During the reign of Caliph Umar Abdul Aziz there were no qualified beneficiaries, which led to excessive zakat funds. During this time, many reforms were put into place to manage the zakat funds efficiently. The extra zakat fund was used to support the zakat recipients in a number of ways, including home construction and other projects. The process of managing the excess zakat funds can also be seen in relation to investments made using zakat funds (Saad et al., 2016).

According to Talib (2013), the ideas of efficiency and transparency in the zakat collection and distribution are interrelated and cannot be separated. Their equal importance is essential to ensuring the continuation of a prosperous life (Talib, 2013). In relation to zakat distribution, there are three basic components (Talib, 2013) which are as follows:

i. Fair and equitable

The fair and equitable allocation of resources is of paramount significance in ensuring that every individual categorised as *asnaf* receives their due portion of the zakat assets. The principle of fairness encompasses the necessity to avert the marginalisation of any demographic entitled to zakat, thereby guaranteeing that their entitlements are recognized and conferred upon them. Within this framework, the notion of fairness pertains to the degree to which the proportion or volume of distribution is congruent with the intended aims and objectives of zakat allocation (Muhammad et al., 2018).

Fairness in resource distribution further necessitates the careful and discerning allocation of zakat. Therefore, it is essential that zakat be distributed with prudence, considering the appropriateness and genuine needs of the beneficiaries, while simultaneously preventing any misallocation or retention of zakat resources. It is indeed imperative to allocate zakat solely to those individuals who fulfil the eligibility criteria delineated by *syara'*, free from any bias or prejudice. The commitment to integrity demands the transparent allocation of zakat rights to the *asnaf*, with the intention of seeking the pleasure of Allah SWT. Diligence requires the avoidance of arbitrary determinations in the

distribution of zakat, necessitating a comprehensive assessment and evaluation of the recipients' eligibility prior to allocation (al-Qaradawi, 1973).

ii. *al-Kifayah* (Adequate)

In accordance with the perspectives of Imam Shafi'i and Imam an-Nawawi, the distribution and allocation of zakat to the underprivileged and needy should be executed in a manner that adequately mitigates their dependency on the wealthy, thereby facilitating a life of prosperity for the recipients. As a result, the allocated zakat must sufficiently address the necessities of the *asnaf*, empowering them to emancipate themselves from poverty through means that are sustainable over the course of their lifetimes (al-Qaradawi, 1973).

iii. *Fauran* (Immediately)

The immediate distribution of zakat to qualified groups of *asnaf*, devoid of any delays or omissions, is of paramount importance. This timely practice, which encompasses the allocation of zakat al-fitr to deserving *asnaf*, is congruent with the prophetic tradition of the Prophet PBUH and is endorsed by his companions as well as authorized zakat administrators. This underscores the critical need for the immediate distribution of zakat to eligible *asnaf*, except in circumstances where there exists a legitimate harm or *maslahah* as dictated by *Shari'ah*. Therefore, it is essential to expeditiously implement zakat in order to protect the rights of the impoverished, needy, and all other deserving *asnaf*, thereby ensuring their rightful claims (Yusup et al., 2021; Talib, 2013).

Zakat Distribution Management in Terengganu

In Terengganu, the oversight of zakat administration falls under the purview of the Chief Executive Officer, who holds responsibility for various divisions, including the Zakat Distribution Section. Within the Zakat Distribution Section, multiple units are available, including the Economic and Entrepreneurship Unit, and the Training and Monitoring Unit, both of which have a direct impact on aiding the progress of *asnaf* entrepreneurs. Across different regions, the collection and distribution of zakat are carried out by the regional branch office of MAIDAM. In contrast to the practices in Selangor and the Federal Territories, the management of both zakat collection and zakat distribution in its entirety are supervised by MAIDAM (Shaari & Rahman, 2021). In distributing zakat, MAIDAM seeks to accomplish the following goals (MAIDAM, 2024b):

1. A more integrated and halal economic development by adopting an approach that is capable of liberating Muslims from the line of depravity, poverty and ignorance.
2. The promotion of Islamic teachings in Terengganu via developing Islamic awareness and preaching, improving *aqidah*, purifying morals, and protecting life (worldly and eternally), particularly among target groups and those at high risk.
3. Increase the wellbeing of the orphans, children, women and senior citizens from various aspects, especially among the poverty, poor and *muallaf*.
4. Implementation of an efficient, fair and effective distribution of zakat and other resources.
5. Freeing Muslims from the usury practices manipulated by the conventional pawnbroking system by providing low-income groups with easy and quick loan facilities (micro credit).

According to Muhammad et al., (2018), MAIDAM's approach to zakat distribution based on *maslahah*, or needs, is currently considered the most effective method, as each *asnaf* necessitates a specific level of support tailored to their individual requirements. Every zakat allocation given is carefully determined to meet *asnaf* needs. The support provided to the *asnaf* eases the financial strain on their families, fulfils their essential needs, and serves as a catalyst for *asnaf* success in the future (Muhammad et al., 2018). The initiative for *asnaf* entrepreneurs intends to strengthen the group's potential to be self-sufficient in accordance

with the principle of "give a man a fish and you feed him for a day; teach a man to fish and you feed him for a lifetime"(Shaari & Rahman 2021).

MAIDAM used a variety of strategies, including money, subsistence, housing rental, medical, recurrent, and educational aid, to efficiently disburse zakat (MAIDAM, 2024). It demonstrates how MAIDAM makes sure that *asnaf* has a steady income and assists them in escaping poverty. MAIDAM has played a major role in the distribution of zakat through capital and education assistance (Shaari & Rahman 2021).

Maqasid al-Shari'ah

"Maqasid" (مقاصد) refers to the plural version of "maqsid". This particular phrase indicates a fundamental concept, purpose, goal, or target (Ibn Manzur, 1993; Al-Khadami, 2001). However, "Maqasid al-Shari'ah" (مقاصد الشريعة) stands for the goals or objectives that are established in the Quran and serve as the foundation for Islamic legal decisions (Hammad, 1987). Al-Juwayni categorizes the *Maqasid al-Shari'ah* into five types: *daruriyyat*, *hajiyyat*, *tahsiniyyat*, *Shari'ah* related to matters of sunnah, and *Shari'ah* that are universally rational but partially so, meaning they cannot be fully reasoned (al-Juwayni, 1997). Following Juwayni's groundbreaking contributions, al-Ghazali delved into the subject of public interest (مصلحة) and effective cause (تعلييل). Five goals of *Shari'ah* were put forth by Al-Ghazali: preservation of faith, life, intellect, lineage, and property (Al-Ghazali, 1969). It was al-Shatibi (d. 790/1388) who made a great contribution to the development of the *Maqasid* idea. Ibn Ashur then popularised the concept of *Maqasid* among *Maqasid* theorists of this day (Islam, 2022; Shinkafi & Ali, 2017).

The application of *Shari'ah* to daily life is the goal of *Maqasid al-Shari'ah*. *Maqasid al-Shari'ah* is recognised as the central goal of Islam and is thought to hold a highly appreciated place in contemporary discourse (Baharuddin et al. 2019). The Islamic framework of *Maqasid al-Shari'ah* comprises a set of moral guidelines and religious regulations. It is considered to be the most significant since it covers every aspect of social, political, economic, intellectual, and personal life. Islam promotes social justice and welfare concepts while also encouraging the improvement of socioeconomic conditions. Auda (2008) explains the idea of *Maqasid al-Shari'ah*, also referred to as the aim of *Shari'ah*, as the justification for court decisions. Ibn Ashur then explains that one of the objectives of *Shari'ah* is to uphold the social order within a community (Ibn Asyur, 2013).

Maqasid has three categories: a) *daruriyyat*, also known as basic necessities; b) *hajiyyat*, or necessities; and c) *tahsiniyyat*, or embellishments. *Daruriyyat* consists of five elements: faith, life, intellect, lineage, and property. While *hajiyyat* is a necessary component to improve human living, like getting married. Finally, *tahsiniyyat* is for beautification; it includes things like scent, clothes, and interior design (Al-Raysuni, 1995).

METHODOLOGY

This study utilised a qualitative research approach. It conducted a thorough examination of information from MAIDAM. In order to assess the effectiveness of their zakat distribution programs, the case study was conducted which comprised of a thorough document analysis of information gathered from MAIDAM's officer, official website, Facebook and Promotion Section to delve into the practice of zakat distribution. According to Zulfikri et al. (2022), a comprehensive data review promotes new ideas and the discovery of new alternatives.

A document analysis method was used to carry out a detailed examination of zakat distribution practices in Terengganu. This involves reviewing authentic reports from MAIDAM (distribution statistics 2019-2023) and conducting an extensive search of reputable websites (assistance scheme). These documents serve as the sample for examining zakat distribution practices in Terengganu from the perspective of *Maqasid al-Shari'ah*. This approach was adopted by flick (2018), who listed four criteria to consider when choosing the documents which are: authenticity, credibility, representativeness and meaning.

RESULTS AND DISCUSSION

The following analysis provides insights into the current practice of zakat distribution, with a focus on statistical data, the several sorts of assistance provided by MAIDAM, and how these distributions align with *Maqasid al-Shari'ah* principles.

Zakat Distribution to the *Asnaf*

As in 2023, MAIDAM announced that the total zakat collection came to RM255,274,985.43. This amount is an increase of RM27 million, or 11.9%, over the zakat collection in the previous year and represents the highest increment in zakat collection. Three main types of zakat contributed to this achievement: zakat on income, which increased by RM18.6 million; zakat on business, which increased by RM6.3 million; and *zakat al-Fitr*, which increased by RM2.8 million, plus a rise in other types of zakat collections of RM2.08 million (MAIDAM, 2024).

MAIDAM distributed a total of RM257,739,867.90 in 2023 and RM233,842,883.51 in 2022. In 2023, MAIDAM successfully distributed 10% higher than the distribution in 2022. The distribution of zakat funds was carried out through a number of schemes, including assistance for converts, economic and entrepreneurial assistance, social and humanitarian assistance, and educational assistance, to the eight qualifying *asnaf* groups. Figure 1 presents a statistical graph of zakat allocation from 2019 to 2023, showing a year-on-year increase, with 2023 marking the highest distribution amount. This remarkable peak in 2023 highlights a notable increase in zakat distribution over the past years. A minor reduction in the year 2020 may be attributed to a decline in zakat collections, potentially influenced by the pandemic that may have impacted the amount of zakat collection.

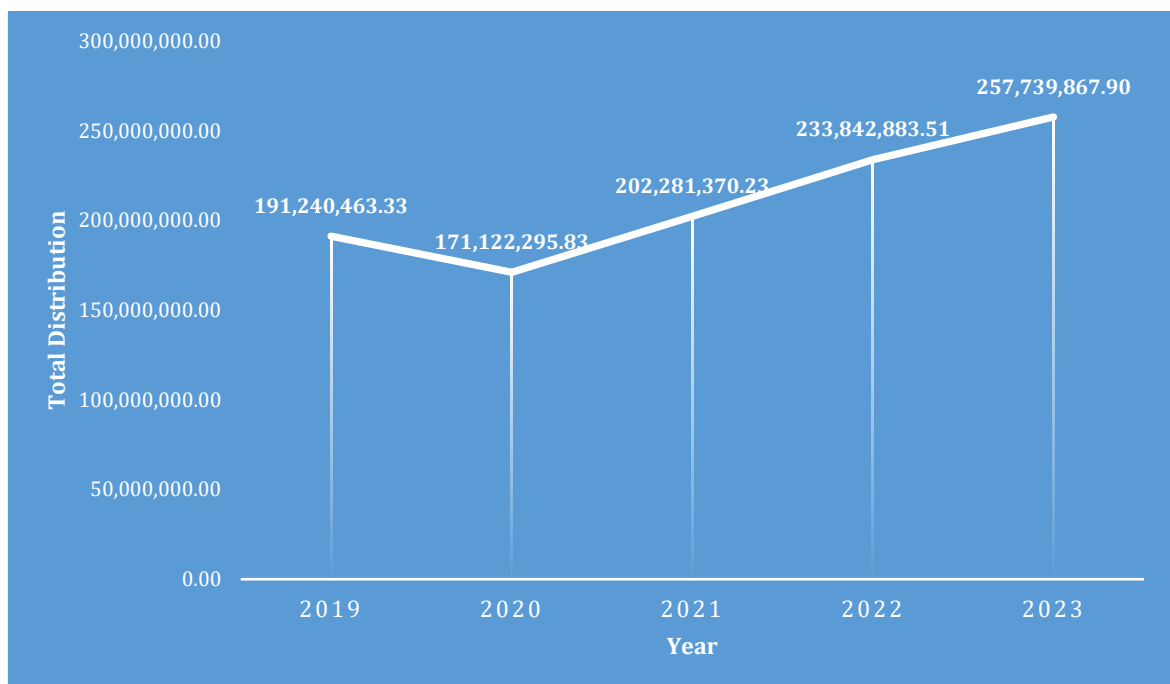


Figure 1: Zakat distribution in 2019- 2023 (MAIDAM, 2024a)

Furthermore, the data indicates a persistent pattern of allocation across diverse *asnaf* categories throughout the five-year duration. Illustrated in Figure 2, the prioritisation hierarchy of *asnaf* in zakat distribution has remained consistent over the five-year span, with the *maskin* category receiving the highest priority, followed by *amil*, *fakir*, *fisabilillah*, *muallaf*, *ar-riqab*, *al-gharimin*, and *ibn sabil*. Notably, in the years 2019 and 2020, there was a slight increase in the allocation of *fakir* over *amil*. This could be attributed to the increased of *fakir* applications as a result of the pandemic. Each *asnaf* category has been allocated an equivalent percentage of the overall zakat annually, indicating a stable methodology in the

distribution process across these years. It is also noteworthy that the absence of *ibn sabil* (as shown in Table 2) in the years 2019 and 2020 raises significant concerns regarding the underlying reasons for this phenomenon, specifically whether there were no applications submitted or if the applications were subjected to rejection. To clarify this issue, MAIDAM's officer who provides the distribution data information, was contacted about the exclusion of the *ibn sabil* category. It was mentioned *ibn sabil* assistance is already covered under the categories of *fakir*, *miskin* and *fisabilillah*. Thus, the lack of a particular *ibn sabil* group does not take away from the fundamentals of *Shari'ah* because the support for *ibn sabil* is essentially included in the categories of *fakir*, *miskin* and *fisabilillah*.

However, to avoid any confusion or misunderstanding about the allocation of *ibn sabil* in the future, perhaps MAIDAM can make it clear in the financial report how assistance for *ibn sabil* being given by reevaluating current procedure or approach of reporting system to make sure they comply with *Shari'ah* and improve the program's visibility and transparency. By doing this, the efforts to maintain the institution's integrity can be assured while continuing to meet the basic requirements of the community by bringing a clear framework management in line with the *Maqasid al-Shari'ah*. Additionally, various factors into consideration to elucidate the causes of this occurrence, particularly the restrictive interpretation of *ibn sabil* within the context of Terengganu, which may account for the non-acceptance of applications. A thorough revision of this issue necessitates attention in future studies.

Table 2: *Asnaf* distribution statistic in 2019-2023

	2019	2020	2021	2022	2023
Distribution	RM	RM	RM	RM	RM
<i>Fakir</i>	23,131,671.53	22,842,168.19	23,428,488.09	24,000,069.08	29,976,458.39
<i>Miskin</i>	78,030,954.81	87,973,114.92	112,809,887.65	127,651,080.83	145,947,296.34
<i>Amil</i>	19,365,148.52	20,727,687.09	24,151,571.39	32,851,055.55	32,470,841.59
<i>Muallaf</i>	10,340,104.48	5,762,843.86	5,301,893.17	7,982,131.59	9,238,053.51
<i>Ar-Riqab</i>	834,007.93	975,641.50	1,048,518.02	336,292.00	300,464.00
<i>Al-Gharimin</i>	547,721.62	282,218.42	187,891.19	6,337,284.80	3,957,634.57
<i>Fisabilillah</i>	58,983,534.44	32,547,011.85	35,353,120.72	34,684,969.66	35,749,119.50
<i>Ibn sabil</i>	7,320.00	11,610.00			100,000.00
Jumlah	191,240,463.33	171,122,295.83	202,281,370.23	233,842,883.51	257,739,867.90
Kenaikan (RM)	2,730,409.37	(20,118,167.50)	31,159,074.40	31,561,513.28	23,896,984.39

Source: (MAIDAM, 2024a)

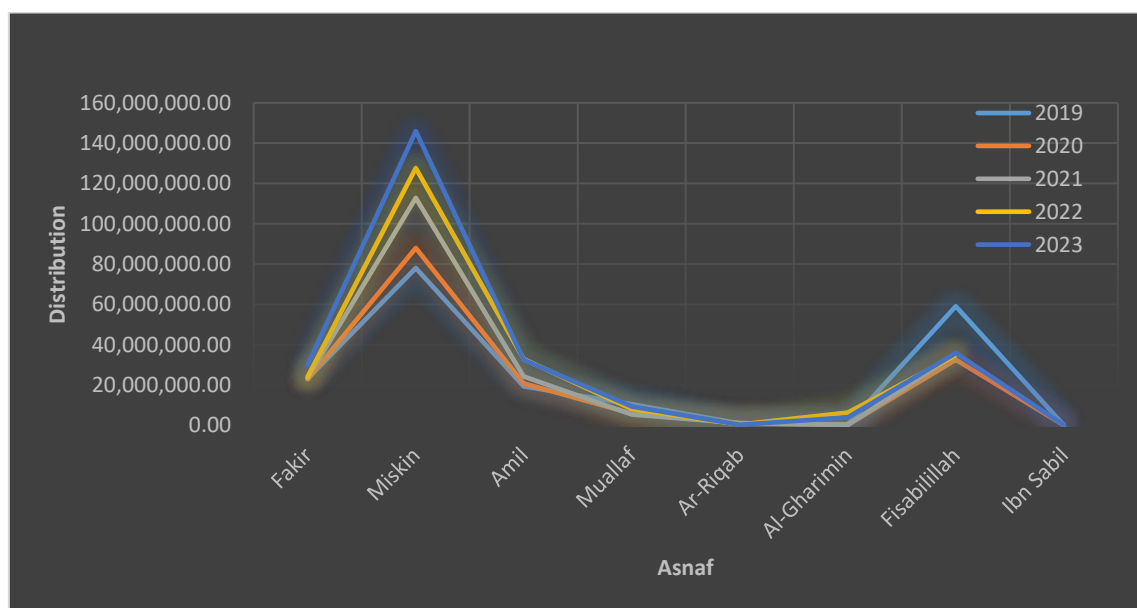


Figure 2: Infographic of zakat distribution to the *asnaf* in 2019-2023 (MAIDAM, 2024a)

Upon examination, zakat funds are predominantly allocated to the *miskin* category in Terengganu. This seems consistent with the perspectives of Hanafi and Maliki scholars. The perspective of Maliki and Hanafi scholars prioritises the demand of the *asnaf* in the process of zakat distribution. Embracing this viewpoint allows for flexibility in distributing zakat based on the societal requirements. Various factors, including recipient needs, recipient numbers, and available zakat funds, are scrutinised and evaluated before determining the allocation of zakat to recipients. These factors are not constant but subject to change over time. Therefore, it is essential to adopt a zakat distribution approach that can adapt to these changes, aiming to maximise the benefits derived from zakat distribution. As a result, it is permissible to give priority to certain recipients over others based on *maṣlahah*. The recipients who are most in need of zakat will be given priority during the distribution process (Hassan et al., 2016).

Among the least percentage are *al-gharimin* and *ar-riqab* that exhibited consistent figures annually, with 1.53-2.72% and 0.11-0.14% respectively. Expenditures categorised under the *gharimin* classification encompass type of assistance allocated to individuals compelled into indebtedness due to essential requirements and expenses related to funeral arrangements for *jenazah* (deceased individuals) lacking heirs. On the other hand, the assistance allocated to *ar-riqab* focusses on freeing Muslims from any kind of physical or mental slavery, such as ignorance, being enslaved by specific restrictions, or suffering harms (MAIDAM, 2024a).

The detailed breakdown of zakat distribution reveals that MAIDAM adheres to the Maliki and Hanafi viewpoint of scholars regarding the principles governing zakat allocation, permitting the disbursement of funds to any group deemed most deserving based on meticulous research and inquiry (Wizarah al-Awqaf wa al-Shu'un al-Islamiyyah, 1983), with a particular emphasis on *miskin* recipients. In addition, the distribution of zakat also must adhere to *fiqh al-awlawiyat* (jurisprudence of priorities) to optimise the fulfilment of *Shari'ah* objectives (Noor^a & Noor^b 2021; Mohd Parid, 2001). Al-Qaradawi (1996) defined *fiqh al-awlawiyat* as the process of ranking items that should be prioritised in accordance with Islamic law. Actions, thoughts, moral laws, and noble moral values are all considered when determining what should come first in this process, which takes into account justice. The poor category data in Terengganu gives an overview of the issue of poverty as one of the state's problems that needs to be addressed (DOSM, 2022), and by making it a priority, MAIDAM adopted the *fiqh al-awlawiyat* method in the *asnaf* category priority.

Assistance Scheme

MAIDAM reported 51 various types of assistance were established in 2023, the living assistance distribution scheme received the highest allocation of RM54.8 million, benefiting 22,639 families. Within the educational assistance scheme, RM5 million was provided for school assistance to 6,570 students in need. Allocation of RM19,436,500 was dedicated to 14,440 recipients for higher education, encompassing both domestic and international IPT early education assistance as well as IPT domestic and international education assistance (MAIDAM, 2024). This aligns with Muhammad et al. (2018), which highlights the support provided to the *asnaf* eases the financial strain on their families, fulfils their essential needs, and serves as a catalyst for *asnaf* success in the future. In order to alleviate the financial strain on individuals during the month of Ramadan, MAIDAM disbursed RM11,738,300.00 in assistance. This support was extended to 20,017 heads of family classified as poor, and 2,006 individuals categorised as poor, with assistance amounts varying from RM300 to RM700 (MAIDAM, 2024). Zakat funds paid to MAIDAM are allocated to eight (8) eligible *asnaf* who qualify to receive zakat. The following are the eligible *asnaf* and the assistance schemes provided by MAIDAM, as detailed in Table 3, where zakat funds are allocated to 8 eligible *asnaf*, which provide various forms of assistance to help improve their quality of life, meet their basic needs, and uplift *asnaf* from of hardship.

Table 3: *Asnaf* definition and the type of assistance offered by MAIDAM

<i>Asnaf</i>	Assistance Scheme
<p><i>Faqir</i> Refers to Muslims who do not have a source of income or who only have enough to cover a tiny percentage of their basic necessities for themselves and their dependents.</p>	<ul style="list-style-type: none"> ● Financial assistance / Monthly assistance ● Ramadan assistance ● Direct distribution to <i>faqir</i> through zakat payers ● Overseas education scholarship ● Domestic education scholarship ● Food assistance / Daily necessities
<p><i>Miskin</i> Refers to Muslims whose income source only partially meets their basic needs moderately for themselves and dependents.</p>	<ul style="list-style-type: none"> ● Emergency assistance / Disaster relief ● Housing construction and repair assistance ● Ramadan assistance ● Direct distribution to <i>miskin</i> through zakat payers ● Training assistance for <i>miskin</i> children ● Medical assistance ● Capital assistance for purchasing raw materials in business ● Cost of Living assistance ● Immediate assistance ● Overseas education scholarship ● Rent assistance ● Food assistance / Daily necessities
<p><i>Amil</i> Refers to the people or groups that MAIDAM has designated as being in charge of zakat-related matters.</p>	<ul style="list-style-type: none"> ● Amil's direct allocation ● Various training courses
<p><i>Muallaf</i> Refers to people who have converted to Islam yet still have weak faith.</p>	<ul style="list-style-type: none"> ● Festive occasions assistance ● Monthly financial assistance ● Attendance bonus for fundamental Islamic courses ● Rent assistance ● <i>Muallaf</i> education scholarship ● Marriage assistance ● Educational assistance ● Construction of individual houses. ● Support assistance for motivation for new brothers ● Capital assistance ● <i>Muallaf</i> medical assistance ● Courses and training ● Funeral management ● Circumcision assistance
<p><i>Ar-Riqab</i> Refers to freeing Muslims from any kind of physical or mental slavery, such as ignorance, being enslaved by specific restrictions, or suffering harm.</p>	<ul style="list-style-type: none"> ● Assistance for Chronic Patient Management/ HIV Protection Homes ● Assistance for management and treatment at haemodialysis centres
<p><i>Al-Gharimin</i> Refers to persons in debt to meet fundamental needs for themselves, their families, or needy individuals as allowed by <i>Shariah</i> law.</p>	<ul style="list-style-type: none"> ● Assistance for those facing debt for basic needs. ● Arranging funerals for people who have no relatives
<p><i>Fisabilillah</i> Refers to any Muslim or entity that upholds, defends, and propagates Islam, as well as enhances understanding of it, as required by Islamic law.</p>	<ul style="list-style-type: none"> ● Assistance for Overseas Education Service Fund ● MAIDAM orphanage management assistance ● Domestic education assistance ● Overseas education assistance
<p><i>Ibn Sabil</i></p>	<ul style="list-style-type: none"> ● Fare assistance for overseas students

Refers to any Muslim who wishes to travel, or who is already travelling, and who needs help for legal reasons that are allowed by <i>Sharia'h</i> law, from or to any state or nation.	<ul style="list-style-type: none"> • Assistance for stranded travellers
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Source: MAIDAM, 2024a

In Islam, the primary goal of zakat distribution should be to improve the lives of those living in poverty by providing them with adequate resources. According to Shafi'i scholars, they believe that the impoverished person and the family should have access to food, clothing, shelter, and other necessities at a standard that is sufficient but not expensive (al-Nawawi, 1227; al-Qaradawi, 1973). This could be specifically applied to determine how to disburse zakat. Besides, a large number of the opinions that originated from Imam Abu Hanifah and Malik were founded on the idea that there isn't a precise Quranic verse that specifies how much zakat needs to be donated to the poor (Saad & Abdullah, 2014). It may be concluded that MAIDAM has utilised Shafi'i opinion in offering sorts of support to the *asnaf* that meet their basic needs.

Zakat Distribution and *Maqasid Shari'ah*

These programs, which are detailed in Table 4, describe the many forms of assistance that MAIDAM offers to eligible *asnaf* in Terengganu in order to meet social, economic, and educational sectors. The concept of *Maqasid al-Shariah*, which incorporates the essential goals of *Shari'ah*, can be strongly linked to the distribution practice and types of assistance offered from MAIDAM to competent *asnaf* in Terengganu. First of all, by guaranteeing that beneficiaries can accomplish their religious duties and uphold their faith through various types of support for *asnaf muallaf*, these programs are in line with the preservation of religion (*hifz ad-din*). Regarding the preservation of life (*hifz an-nafs*), this is evident in the social and humanitarian sector. The preservation of intellect (*hifz al-aql*) is supported through the education and higher education institutions sector contributing to personal growth and intellectual development. The preservation of lineage (*hifz al-nasl*) can be seen on the marriage assistance. The preservation of property (*hifz al-mal*) is addressed through economic empowerment initiatives that provide financial aid, business grants, and vocational training and self-reliance among the *asnaf*.

Table 4: Sectors involve in zakat distribution

Sector	Assistance Scheme
Social and Humanitarian Sector	<ul style="list-style-type: none"> • Monthly assistance • Cost of living assistance • House repair / New house construction assistance • Medical assistance / Haemodialysis • Emergency / Disaster assistance • Debt assistance • Rent assistance • Immediate assistance • Ramadan assistance • Recovery centre / Shelter assistance • Funeral for people who have no relatives • Mosque assistance
Economic and Entrepreneurship Sector	<ul style="list-style-type: none"> • Independent capital assistance / Business assistance • Entrepreneurship Courses for <i>Asnaf</i>
Education and Higher Education Institutions (HEIs) Sector	<ul style="list-style-type: none"> • Initial assistance for skills centres and HEIs' studies • Scholarships and general education assistance for HEIs' students • Program to enhance the status of ulama institutions • Flight fare assistance for HEI students

	<ul style="list-style-type: none"> ● Assistance for Terengganu student associations in HEIs ● Religious program assistance in local HEIs ● School assistance ● Skills training for <i>asnaf</i> children ● Student welfare fund and management of <i>pondok/ madrasah</i> ● Academic camp for school students ● Religious program assistance for domestic education
Help for Our Brothers (Muallaf)	<ul style="list-style-type: none"> ● Assistance for festive occasions ● Monthly financial assistance ● Basic religious class attendance allowance ● Rent assistance ● <i>Muallaf</i> scholarship ● Marriage assistance ● General education assistance ● Individual house construction ● Encouragement assistance for new brothers ● Capital assistance ● <i>Muallaf</i> Medical assistance ● Courses and training ● Funeral management ● Circumcision assistance

Source: MAIDAM, (2024a)

According to Mohd Parid (2001), zakat distribution proportions for the needy and impoverished must be set at specific levels so that they get enough to meet their basic needs and move on with their life. According to al-Fanjari (1988), in addition to social and political shifts, the role of zakat security must take into account the economic climate of particular areas. Some needs, like clothing, food, shelter, and other things, become basic necessities. Other necessities, including eating wholesome foods like milk and butter, are merely necessary for a comfortable and happy existence (Saad & Abdullah, 2014).

The allocation for *ibn sabil* which are fare assistance for overseas students and assistance for stranded travellers is already covered under the categories of *fakir*, *miskin* and *fisabilillah* in 2021 and 2022. According to Shafi'i *ibn sabil* or "wayfarers" are people who are interested in going on a journey but lack the necessary resources, since they require assistance to go, just like everybody else on the road. While scholars such as Hanbalites and Rashid al-Rida suggest that tramps or street beggars who have no homes and foundling babies might fall under this group, stating that *ibn sabil* accurately characterises foundlings since they are in fact children of the street. Islam provides for the needs of orphans, and foundlings require greater care than orphans who have known family (al-Qaradawi, 1973).

This broader interpretation of *Ibn Sabil* as "children of the street" might not be fully recognized or addressed within MAIDAM's current zakat allocation system. Hence, there is a gap in how zakat funds are distributed to meet the needs of such vulnerable groups. In future studies and allocations, MAIDAM could consider expanding the definition of *Ibn Sabil* to include foundlings and other similarly disadvantaged groups, ensuring that they receive the appropriate support and assistance. By doing so, MAIDAM would be better positioned to address the needs of all those who are truly in need, ensuring a more inclusive and effective zakat distribution.

CONCLUSION

Generally, the *asnaf* hierarchy and zakat assistance programs provided by MAIDAM align with the perspectives of both traditional and contemporary *fiqh* scholars. The *miskin* category was prioritized due to its higher demand, as the number of applicants increased. Several points about the absence of *ibn sabil asnaf* assistance have been clarified that *ibn*

sabil's assistance has occasionally been included in the *fakir*, *miskin* and *fisabilliah asnaf*. Nevertheless, to avoid any misunderstanding about the absence of *ibn sabil* allocation in the future, may be MAIDAM can make it clear in the financial report how assistance for *ibn sabil* being given by reviewing current procedures or approach of reporting system to make sure they comply with *Shari'ah*, avoid misunderstanding among the public, and improve the program's visibility and transparency. It is important to construct a conceptual framework for the distribution of zakat in contemporary society that would integrate *Maqasid al-Shari'ah* and foundational principles of justice. It would examine the necessity to reconcile distributional efficiency with equity and justice, thereby ensuring that zakat is allocated to its designated beneficiaries in a manner that honours their dignity and fosters their economic empowerment. This regionalized methodology guarantees that zakat is delivered to those in need within the community in a timely manner. Furthermore, it is characterised by interpersonal engagement and a sense of public social responsibility.

Therefore, the examination of zakat distribution practices by MAIDAM necessitates a comprehensive understanding of the integration of Islamic principles with the imperative contemporary demands through the application of *Maqasid al-Shari'ah*, which is essential for developing efficient models that reflect principal trends in governance, economics, and social responsibility in Muslim communities. The implications are substantial, as it emphasizes the need for a flexible zakat system that adapts to changing societal conditions while remaining consistent with Islamic principles. By utilising *Maqasid al-Shari'ah* in zakat distribution practices, this paper advocates for further scholarly investigation into a theoretical framework for zakat distribution that is grounded in *Maqasid al-Shari'ah*, which harmonises efficiency with equity while upholding Islamic doctrines and concurrently adapting to the prevailing socio-economic landscape to facilitate equitable distribution and effective poverty alleviation. The study also highlights the increasing number of *miskin* applicants, suggesting that additional measures such as *asnaf* empowerment programs, entrepreneurship training, or sustainable financial aid should be implemented to reduce dependency on zakat in the long run. For future research, it is crucial to place the element of the zakat distribution mechanism within the context of *Maqasid al-Shari'ah*. Subsequent studies should explore how zakat distribution mechanisms can be aligned with the core objectives of *Maqasid al-Shari'ah*.

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