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# A PROPOSED MOSQUE MODEL FOR ZAKĀT GOVERNANCE TOWARDS ACHIEVING GLOBAL PEACE

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## **Abstract**

*The Global Peace Index (GPI) aims at identifying potential mechanisms to sustain and quantify the level of peacefulness among countries. The recent GPI results indicate that many Muslim majority countries score low on the level of peacefulness. Coincidentally, according to UNDP's Human Development Index these countries also suffer from severe multi-dimensional poverty. Alleviating poverty and increasing the socio-economic well-being are believed to be among the key factors to increase the level of peacefulness. Hence, the study argues that good governance of zakāt funds would be among one of the solutions. This could be done by enhancing the role of mosques as a platform to manage zakāt funds. Proper management of zakāt funds could help contribute to the satisfactory achievement of the peacefulness level. However, a clear and effective system in managing zakāt funds through mosques is yet to be established. Therefore, the present study aims to develop a model of good governance for mosques to manage zakāt funds. In developing a model the study has identified three fundamental units namely: Governance Unit, Recipients Information and Multimedia Unit and Collection and Distribution Unit. It is hoped that the proposed model could contribute to better zakāt management, enhance the role of mosques and achieve peace.*

**Keywords:** Mosque model, Zakāt governance, Global peace, Poverty.

## Introduction

*Zakāt* is one of the five pillars of Islam that must be fulfilled by Muslims who have met the requirements set by *Sharī'ah*. Al-‘Aynī argues that there is an important correlation between *zakāt* and sustaining peace as the word ‘*zakāt*’ brings, among others, the meaning ‘to offer peace’.<sup>1</sup> A good *zakāt* management system can narrow the income disparity between the rich and the poor and thus, help reduce the social gap, ensure sustainability in the socio-economic status of the poor and achieve peace for the society. This can be seen through the success of *zakāt* management during the reign of ‘Umar ‘Abd al-‘Azīz where he was able to shape a peaceful society that no longer depended on *zakāt* distribution simply because there was no more poor person.<sup>2</sup>

The history of *zakāt* can be traced back from the beginning of Islam in Makkah. At that time the payment of *zakāt* was general in nature and depended on the generosity of the Muslims. However, during the second year of *Hijrah*, *zakāt* payment was imposed on Muslims and the types and rates of payment were clearly specified then.

*Zakāt* management in Malaysia began with the coming of Islam to Tanah Melayu. However, it was not formally administered and *zakāt* was paid to religious teachers who would then distribute it to the deserving *aṣṇāf*. After the independence of Malaya in 1957, *zakāt* management was placed under the jurisdiction of each state and presided by the chairman of the Islamic Religious Council of the respective state.<sup>3</sup>

Even though the management of *zakāt* collection and distribution has improved through research studies, yet those changes

<sup>1</sup> Badr al-Dīn al-‘Aynī, *‘Umdah al-Qārī Sharḥ Ṣaḥīḥ al-Bukhārī* (Egypt: Muṣṭafā al-Ḥalabī, 1972), 233; Mahyuddin Haji Abu Bakar and Abdullah Haji Abd.Ghani, “Towards Achieving the Quality of Life in the Management of *Zakat* Distribution to the Rightful Recipients (The Poor and Needy),” *International Journal of Business and Social Science* 2, no. 4 (2011): 237–45.

<sup>2</sup> Monzer Kahf, “The Performance of the Institution of *Zakāt* in Theory and Practice”, *International Conference on Islamic Economics Towards The 21st Century*, Kuala Lumpur, April 26-30, 1999, 14.

<sup>3</sup> Azman A. B., Sa’dan A. A, and Norlina I, “Analysis on *Zakat* Distribution for *Mu‘allaf*”, *The Islamic Quarterly*, Vol. 60, No. 3 (2016): 289-304.

did not alleviate the poverty rate drastically. The following factors have led to the ineffective management of *zakāt*:

- (i) individual tendencies to distribute *zakāt* personally to the *aṣṇāf* especially to relatives and neighbours,
- (ii) the lack of trust towards the *zakāt* management institutions due to the government's interference,
- (iii) the lack of outreach information regarding *aṣṇāf* who are entitled to the distribution in a particular locality.

These four factors showed that performing *zakāt* had not yet achieved a satisfactory level though it is one of the fundamental principles of Islam similar to *ṣalāt*. It is shown in the Qur'ān that the word *ṣalāt* and *zakāt* were mentioned side by side 82 times. In fact, these two pillars are closely associated with activities that are often carried out by the mosque. For example, Allah (ﷻ) in Surah al-Tawbah verse 18 states that:

*“The mosques of Allah are only to be maintained by those who believe in Allah and the Last Day and establish prayer and give zakat and do not fear except Allah, for it is expected that those will be of the [rightly] guided.”*

The mosque is undeniably an institution that contributes to the well-being and peacefulness of community life during the time of Prophet Muḥammad (ﷺ). Besides being a place of worship, the mosque is also the medium for developing knowledge, morality, society and economy as well as acting as a bridge between the *aṣṇāf* and *zakat* payers in a particular locality. Therefore, a governance model of *zakat* management should be developed as a guide for the institution of *zakat* in Malaysia.

### ***Zakāt Management System and Mosque Institution***

During the early development of Islam in Makkah, Muslims were encouraged to contribute part of their property as an act to get closer to Allah (ﷻ) and to achieve the nature of piety. Several Qur'anic verses that explain the obligations of *zakāt* do not specifically mention the types of property and the amount required for the



payment of *zakāt*. At that time *zakāt* merely depended on the tolerance and generosity of the Muslims.<sup>4</sup>

Only after the migration of the Prophet Muḥammad (ﷺ) to Madinah and the formation of a Muslim community as well as the country of Islam in the second year of *Hijrah*, that the obligation of *zakāt* became more comprehensive. This meant that the payment of *zakāt* was more specific on the types of property and the amount required for the payment of *zakāt*, the types of *aṣnāf* or the recipients of *zakāt* and all other matters related to it.<sup>5</sup> The history of Islam has shown that the mosque has been the operation center for affairs related to *baitulmāl* especially those related to *zakāt* management. Prophet Muḥammad (ﷺ) governed all the state affairs such as organising and planning various rules as well as solving all the people's problems at the mosque.<sup>6</sup>

The governance on collecting and distributing *zakāt* to the *aṣnāf* at the time of the Prophet (ﷺ) was implemented by the mosque. At that time every property acquired especially by means of *zakāt* was collected by the mosque thus making it the first institution of *baitulmāl* in the history of Islam.<sup>7</sup> In addition, there were no facts or reported cases where there were leftovers from the fund or that the *zakāt* was distributed to other localities during that time.<sup>8</sup>

The collection of *zakāt* in Islam is the duty of the government or the institution that has been delegated by it. Its main aim is to provide convenience and uphold the basis of law which is the *maṣlahah* or public well-being. It could be said that the real intent of *zakāt* collection and distribution is to bring peace and tranquility to

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<sup>4</sup> Monzer Kahf, "The Performance of the Institution of *Zakāt* in Theory and Practice", *International Conference on Islamic Economics Towards The 21st Century*, Kuala Lumpur. 1999, 2-8.

<sup>5</sup> *Ibid.*

<sup>6</sup> Gazalba, Sidi, *Masjid Pusat Pembinaan Ummat* (Jakarta: Pustaka Antara, 1975), 10-25.

<sup>7</sup> Hairunnizam Wahid, Sanep Ahmad and Radiah Abdul Kader, "Melokalisasikan Urus Tadbir Pengagihan *Zakāt*: Peranan Institusi Masjid di Malaysia", *Asian Journal of Accounting and Governance*, Vol. 3 (2012): 71-83.

<sup>8</sup> Monzer Kahf, "The Performance of the Institution of *Zakāt* in Theory and Practice", *International Conference on Islamic Economics towards The 21st Century*, Kuala Lumpur. 1999, 3-4.



all levels of Muslim society. The government has to take the initiative to control the country's *zakāt* management with the objective of increasing its functionality in managing *zakāt* effectively. The role of the mosque during the time of Prophet Muḥammad (ﷺ) was vital in managing the national treasury especially relating to the *zakāt* fund. The *zakāt* governance in mosques has proven that the management of *zakāt* funds will be distributed with transparency and efficiency as well as be given to the recipients within the allocated time after the collection has been made. This has been the key to successful *zakāt* management at that time.<sup>9</sup>

During the Golden Age of Islam, the mosque was an institution that played an important role in promoting peace and harmony in the society and serving as a place of worship and religious activities. However, since then its role has been taken over by institutions, ministries, centers and other agencies created by the government.<sup>10</sup>

### ***Zakāt* Management System in Malaysia**

*Zakāt* management in Malaysia can be divided into three main phases which are pre-colonial era, colonial era and post-independence era. During the pre-colonial era, *zakāt* was paid to the religious teacher (*ustaz*) who acted as *‘āmil* that managed *zakāt*. He then distributed the *zakāt* collection to the eligible *aṣṇāf*. These were the norms in the Muslim society at that time as they put their full trust in the honest religious teacher.

During the colonial era, *zakāt* management was placed under the jurisdiction of the Islamic Religious Council and Malay Customs. The Council then delegated the power to collect *zakāt* to the *imām* of the village mosque who then gave the collection to the government as one of the financial resources in the administration of Islam. The *zakāt* payment through the *imām* also showed the confidence that

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<sup>9</sup> Aznan Hasan, “*Zakāt* On Legal Entities (*Shakhsiyyah I’tibariyyah*): A *Shari’ah* Analysis,” *Al-Shajarah*, Special Issue: Islamic Banking and Finance. (2018): 255–82.

<sup>10</sup> Fidlizan and Mohd Yahya, “Pendidikan Pelaburan Dana Masjid Kepentingan Memperkasa Ekonomi Ummah”. In *Kongres Ekonomi Islam Ketiga*, (Kuala Lumpur: Yayasan Pembangunan Ekonomi Islam Malaysia, 2009), 5.

people had in the personality of the *imam* to manage *zakat* wisely and fairly. During those eras, the *zakāt* collection practices clearly showed that the *imām* of the mosque also played an important role in managing *zakāt* affairs. The noble personality and morality of the *imam* was a key factor in the government decision to delegate the task of managing *zakāt* funds to him. Through him the funds were distributed in the mosque as it was a gathering place for worship among Muslims.

After achieving independence in 1957, the management of *zakāt* was placed under the jurisdiction of each state and the Religious Council. Several states such as Selangor, Federal Territory of Kuala Lumpur, Pahang, Pulau Pinang, Melaka, and Negeri Sembilan privatised their *zakāt* institution.<sup>11</sup> This privatisation was to ensure that *zakāt* management can provide quality service and maximize customer satisfaction through a professional approach based on Islamic values and the use of the latest technology.<sup>12</sup> It will ultimately ensure *zakāt* management is efficient and in accordance with Islamic values. This appointed sector must be consistent with the must-have-features as an institution which is fair, non-devious and efficient in its management.

Each state in Malaysia has its own centre for the purpose of collection and distribution of *zakāt*. Even though the name used differs, the main function of the centre is to collect *zakāt*, and then distribute it to the eight groups of *aṣnāf*. The administration and management of *zakāt* in Malaysia has given a positive impact with regards to the improvement of the *zakāt* institution, *zakāt* distribution scheme, staffing, *zakāt* collection and distribution methods and other facilities for the convenience of the society in Malaysia. The proper management of *zakāt* has played a significant role in alleviating poverty, increasing the level of peacefulness and improving the well-being of society at large.

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<sup>11</sup> Sanep Ahmad, Hairunnizam Wahid and Adnan Mohamad, "Penswastan Institusi Zakat dan Kesannya Terhadap Pembayaran Secara Formal di Malaysia", *International Journal of Management Studies* Vol 13, No 2 (2006): 175-196.

<sup>12</sup> Pusat Pungutan Zakat Wilayah Persekutuan Zakat. *Zakat Report 2008*. (Kuala Lumpur: Pusat Pungutan Zakat Wilayah Persekutuan, 2008), 24.

The next section attempts to propose a framework for proper *zakāt* management through the institution of the mosque.

### **Proposed Mosque Model for Zakāt Governance towards Achieving Global Peace**

As an institution, the mosque had once played an important role as the centre of Islamic government in its various aspects to ensure public well-being. However, today's developments have witnessed this role being replaced by various institutions, ministries, centres and other agencies created by the government.<sup>13</sup> Consequently, the mosque eventually became a centre of worship and a venue to celebrate religious ceremonies.

The role of the mosque as a catalyst for the socio-economic well-being of the Muslim society should be highlighted in order to promote peace and tranquility in the public arena, and maintain the glory of the mosque institution that was seen during the time of Prophet Muḥammad (ﷺ). Therefore, the role of the mosque in Muslim society needs to be reevaluated and reviewed for these purposes.

Among the problems that often arise is the issue of *zakāt* distribution by those responsible for managing it. The mismanagement of *zakāt* funds is said to be one of the reasons that hinders the poverty alleviation, which most likely could affect the level of peacefulness.<sup>14</sup> This may be due to the lack of efficiency in *zakāt* management leading to a surplus of *zakāt* every year. The failure to distribute *zakāt* concisely and comprehensively to those who really need it is a grave shortcoming of Islamic management.

*Zakāt* management also could not identify accurately the groups of people who are eligible for *zakāt* resulting in a number of *aṣṇāf* who are still living in poverty. This ineffective system of collecting and distributing *zakāt* has failed due to the locality under

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<sup>13</sup> Fidlizan and Mohd Yahya, *Pendidikan Pelaburan Dana Masjid Kepentingan Memperkasa Ekonomi Ummah*, 6.

<sup>14</sup> Katja Hanke and Ronald Fischer, "Socioeconomical and Sociopolitical Correlates of Interpersonal Forgiveness: A Three-Level Meta-Analysis of the Enright Forgiveness Inventory across 13 Societies," *International Journal of Psychology* 48, no. 4 (2013): 514–26.

the specific jurisdiction of *zakāt* being too wide and the management system not being focus oriented. Thus, the gap in the relationship between the *aṣnāf* and *zakāt* management is widened if the *zakāt* management is centralised. Hence, it is suggested that the mosque should play the role as the *zakāt* management centre because it has been a significant Islamic institution since the time of Prophet Muḥammad (ﷺ) and until today. The role of the local mosque needs to be expanded and empowered as an initiative to overcome emerging economic, political and social problems.

In addition, the mosque is expected to be the place for the *zakāt* payer and *aṣnāf* to meet at least once a week during Friday prayers. Based on the Table 1 statistics released by the Department of Islamic Development Malaysia (JAKIM), there are over 6,262 registered mosques throughout the country and 676 *surau* in total that conduct Friday prayers. This number is believed to be able to connect approximately 19,150,900 Muslims in Malaysia.

**Table 1:** Distribution of Mosques and *Surau* in Malaysia in 2017

Negeri	Mosque Category					Surau Category		
	Federal	State	District	Mukim / Kariah	Total	Surau	Surau (Friday Prayer)	Total
Johor	0	2	21	776	799	1,957	82	2,039
Kedah	0	1	11	560	572	1,910	23	1,933
Kelantan	0	1	9	573	583	1,011	0	1,011
Melaka	0	1	3	181	185	843	10	853
N. Sembilan	0	1	11	277	289	1,089	20	1,109
Pahang	0	1	28	569	598	1,804	24	1,828
Pulau Pinang	0	1	5	203	209	431	0	431
Perak	0	1	12	597	610	1,851	64	1,915
Perlis	0	1	1	97	99	182	3	185
Selangor	0	1	9	388	398	1,901	257	2,158
Terengganu	0	1	8	454	463	1,845	0	1,845
Sabah	0	1	20	992	1,013	972	54	1,026
Sarawak	0	1	35	329	365	747	21	768

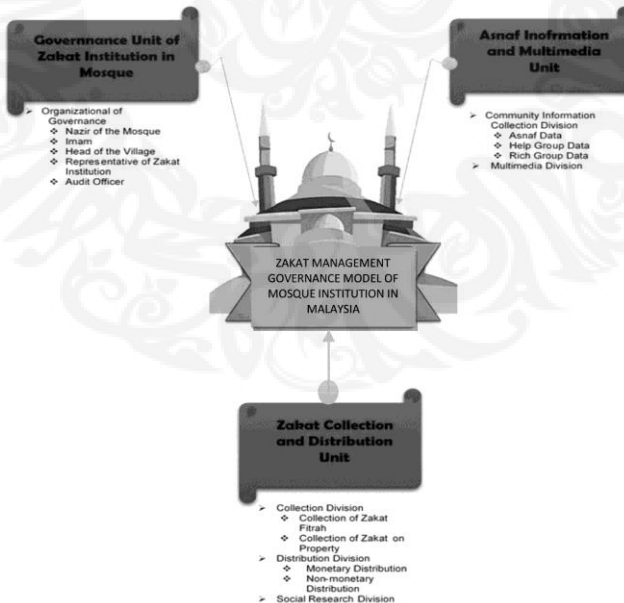
Negeri	Mosque Category					Surau Category		
	Federal	State	District	Mukim / Kariah	Total	Surau	Surau (Friday Prayer)	Total
F.T. Kuala Lumpur	1	1	1	59	62	413	89	502
F.T. Labuan	0	1	0	14	15	26	15	41
F.T. Putrajaya	2	0	0	0	2	65	14	79
Total	3	16	174	6,069	6,262	17,047	676	17,723

(Source: Department of Islamic Development Malaysia JAKIM, 2017)

The proposed Governance Model of *Zakāt* Management in Mosque comprises three main components namely,

1. Governance unit of *Zakāt* Institution in Mosque
2. *Aṣnāf* information and Multimedia unit
3. *Zakāt* collection and Distribution unit

This is shown in the following diagram:



## 1. Governance Unit of *Zakāt* Institution in Mosque

Governance is defined as a system where an organisation is directed and controlled. Former Chief Secretary of the government of Malaysia, Tan Sri Mohd Sidek Hj. Hassan on 9 March 2007, defined governance in the public sector as:

“Governance covers aspects such as the procedure of the Chief Executive or Head of Department and officers at all levels of management performing responsibilities in a transparent and prudent manner in terms of recruiting and delivering results, structure including work culture, policies, strategies as well as procedures when dealing with various authorities (stakeholders) and processes in which public agencies are governed, controlled and responsible to in implementing the agreed objectives”.<sup>15</sup>

Generally, governance also refers to the processes, rules, and practices that make an organisation more transparent, controlled and accountable. Basically the principles of transparency, integrity and accountability need to be the core in the governance of an organisation. As a matter of fact, Islam as a *syumūl* and complete religion has introduced a detailed governance based on Islamic principles and teachings. Islamic-based governance must strive for justice, freedom of ownership, freedom of speech, personal freedom, religious freedom and political freedom.<sup>16</sup>

The Islamic Development Department of Malaysia (JAKIM) has also introduced a governance model based on the *Sharī'ah* principles of *Maqāṣid*. The main principles of *Maqāṣid Sharī'ah*, namely the preservation of religion, life, intellect, heredity and

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<sup>15</sup> Tan Sri Mohd. Sidek Hj. Hassan. *Surat Arahan Ketua Setiausaha Negara: Usaha Bagi Mempertingkatkan Tadbir Urus Dalam Sektor Awam* (Putrajaya: Jabatan Perdana Menteri, 2007), 1-18.

<sup>16</sup> Muhammad Suhaili Sufyan and Bharuddin Che Pa, “Mengembalikan Peranan Ulama Sebagai Pengawal Moral Masyarakat Aceh”, in Nur A. Fadhil Lubis and Syahrizal Abbas, *Hukum Moralitas Dan Hak Azasi Manusia Dalam Perspektif Islam*, (Aceh: Sekolah Tinggi Agama Islam Zawiah Cot Kala Langsa, 2013), 127-141.

wealth should be observed to strive for excellence in governance<sup>17</sup>. In addition, an effective Islamic governance should be able to balance the elements of *daruriyyāt* (basic interests), *hajiyyāt* (needs) and *tahsiniyyāt* (complementary) when making decisions. The Islamic-based governance is very concerned with *maṣlaḥah ‘ammah* which means to give priority to the public interest of a society. In other words, a dynamic governance should be geared towards achieving the interests of the general public and not of individuals.<sup>18</sup>

In the context of the Governance Model of *Zakāt* Management in Mosque Institution, the organisational governance unit is the main unit that acts as the leadership body and administration of *zakāt* management in the mosque. This unit is very important and is the leader in driving *zakāt* management institutions. It acts as a decision maker in important matters related to the direction and policy of the *zakāt* institution in the mosque. *Zakāt* management, resources management, and *zakāt* distribution need to fulfill the requirements of *Sharī’ah* and not violate the subject of *zakāt*, be it the *muzakkī* (*zakāt* payer) or the *aṣnāf* in order to achieve economic and social sustainability in Islam. Hence, the governance of *zakāt* management in the mosque institution needs to emphasize on several aspects notably, performance efficiency, compliance of law and brotherhood-oriented activities.

In order to monitor these aspects, the state *zakāt* institution that is in control of their respective mosque institutions need to take into consideration four (4) main functions of *zakāt* management which include :

- i. *Sharī’ah* risk management: to identify every possibility of *Sharī’ah* non-compliance risk
- ii. *Sharī’ah* review: to review continuously the aspect of *Sharī’ah* compliance in every activity and operation of the organisation

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<sup>17</sup> Sa’dan Azman and Norlina, “Analysis on *Zakat* Distribution for *Mu’allaq*”, 289-304.

<sup>18</sup> Yusof Ismail, Suhaimi Mohd Sarif and Zaliza Azan, “Good Governance of Social Entrepreneurship With *Wasatiyyah* From *Maqasid al-Shariah*”, *International Journal of Business, Economics and Law*, Vol. 11, No. 5 (2016): 20-31.

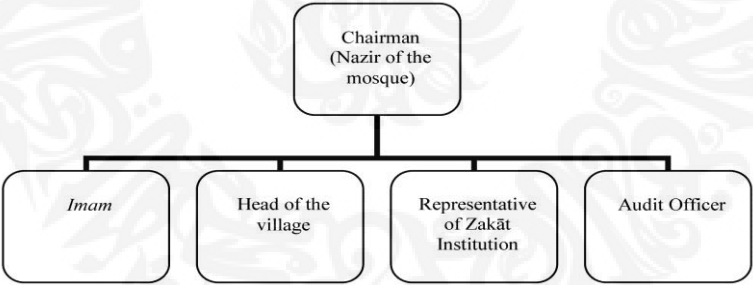


- iii. *Shari'ah* audit: to conduct an audit annually in order to give an independent evaluation on the organisational adequacy and compliance of the policy
- iv. *Shari'ah* ethics: to ensure that the appointed *'amil* has the ability to be a role model to the community.

There are two levels of *Sharī'ah* governance in the mosque institution namely, the State *Zakāt* Institution which is the advisor as a whole and the second level is the *Zakāt* Management Committee in every operating mosque institution. The *Zakāt* Management Committee is headed by an *imām* appointed by the State Islamic Religious Council and authorized to determine matters relating to the collection and distribution of *zakāt* at the mosques in the context of operations, activities and transactions.

Figure 1 shows a proposed organisational chart for selecting committee members in *zakāt* institutions at the management level in the mosque.

**Figure 1:** Organisational Chart of *Zakāt* Management in the Mosque



An organisation is usually led by a reliable chairman. The existing *nazir* is seen as the most suitable person to act as chairman of the *zakāt* institution in the mosque. The *nazir* will be assisted by several parties who are proficient in their areas of responsibilities to make *zakāt* institutions more organised and capable in providing their best service to the local community. It is also suggested that the next level of structure in the *zakāt* management in the mosque consists of *imām*,

head of village, representative from state *zakāt* institution, and an audit officer.

In the organisational structure of *zakāt* management in the mosque, the *imam* needs to be the main pillar in matters relating to the management of *zakāt*. The appointment of *imam* in the mosque is usually made by looking at the requirements such as qualification in the field of *Sharī'ah* or knowledge in *Sharī'ah* matters such as *zakāt*, banking, finance, law or another relevant field. An *imam* who is involved in the *zakāt* management in a mosque will be the reference point with regard to religious problems, procedures and details in implementing *zakāt* in the area.

The committee members who are responsible for managing *zakāt* in the mosque institution are also appointed from among the head of village or chairman of parish such as village welfare committee and the headman or *tok batin*. The cooperation and relationship between the committee members of the mosque and leaders of the community need to be strengthened in order to have a positive effect when implementing *zakāt* in a mosque institution.

A number of studies on *zakāt* management indicates that the concept of locality has many advantages. The officer or leader of the community who is involved at the local or district level is more trusted by its members than the officer at the state level. The local leader is closer to them and accessible to hear their complaints and opinions. The head of the village, for example, is easily seen and reached by members of the local community.<sup>19</sup>

The other party who is regarded as important to be placed at the top level of the *zakāt* management committee is the representative from the state *zakāt* institution. This officer can help in coordinating the procedures, rates or laws relating to the collection and distribution of *zakāt* in all mosques at the state level. The state *zakāt* institution is the centre for collection and distribution of *zakāt* and has the power to control and standardize the collection and distribution of *zakāt* thoroughly. This appointment is also important in gaining the confidence of the community in fulfilling their *zakāt*

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<sup>19</sup> Shah, A and Thompson, T, "Implementing Decentralized Local Governance: A Treacherous Road with Potholes, Detours and Road Closures", *World Bank Policy Research Working Paper 3353*, (June 2004).

obligations in mosques within their locality. It could increase the transparency of *zakāt* governance as the fund management appears to be supervised and audited fairly and regularly by the main body of *zakāt* institution in each state. As a result, this would contribute to the society's confidence in *zakāt* management and thus increase their willingness to pay *zakāt* to the mosque.

Furthermore, governing *zakāt* in mosques may need the expertise of a financial auditor in order to control the flow of the collected and distributed *zakāt* fund. The appointment of a skilled and honest auditor can ensure that the entrusted *zakāt* money will be distributed to the recipients of *zakāt* accordingly. This is important to improve the transparency of *zakāt* fund management including money transaction, account balance, budget calculation and internal audit. From the financial perspective, *zakāt* management will be smoother and faster without any abuse towards *aṣṇāf* who need the help they are entitled to receive.

## **2. *Aṣṇāf* Information and Multimedia Unit**

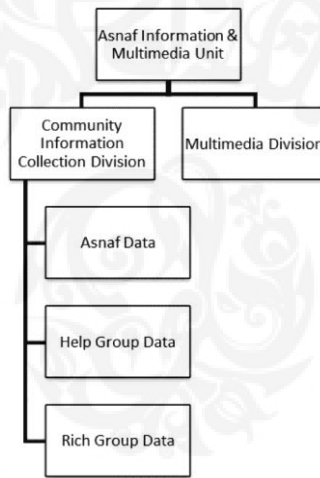
Alongside the development and increasing use of technology, the mosque model for *zakāt* governance proposes the establishment of an *Aṣṇāf* Information and Multimedia Unit. This unit is developed at the mosque level in order to collect information related to the potential *zakāt* recipients. Generally, the *Aṣṇāf* Information and Multimedia Unit is divided into two divisions namely, Community Information Collection Division and Multimedia Division. The first division will focus on collecting data among the communities related to payers and recipients of *zakāt*. This division will also collect information related to vulnerable groups that are eligible to receive aid (e.g. orphans, single mothers), identify the *mu'allaf* around the locality and take the necessary steps to offer assistance if needed. Also, the census and data on target groups are important to the *zakāt* management body in case there is a surplus of *zakāt* funds after distributing them to local *aṣṇāf* groups.

Besides collecting and storing data, the multimedia medium will also be an effective tool to deliver information and knowledge to the community. The mosque as a *zakāt* institution can create a portal

displaying *zakāt* management details relevant to the respective area. In addition, the unit can help disseminate information and knowledge which will instill awareness in the society on the importance of paying *zakāt* as one of the pillars in Islam.

Figure 2 shows the breakdown of the roles and functions of *Aṣṇāf* Information and Multimedia Unit:

**Figure 2:** Organisational Chart of *Aṣṇāf* Information and Multimedia Unit



### 3. Collection and Distribution Unit

The Collection and Distribution Unit is responsible for collecting *zakāt* from the community and distributing it in the locality. It is the most important unit in relation to *zakāt* collection and distribution. Since mosques have been authorized to collect *zakāt fitrah*, the *Zakāt* Management committee should also be entrusted with the authority to collect *zakāt* on property. The income from *zakāt* on property need to be transferred into a separate account from the mosque funds. Every details of cash flow must be noted and audited at the end of every year.

Generally, the *zakāt* collection and distribution unit can be divided into two divisions namely, *zakāt* collection division and

*zakāt* distribution division. The *zakāt* collection division will be divided into two different sub-divisions namely, collection of *zakāt fitrah* and collection of *zakāt* on property. In order to ease the supervision of the cash flow and auditing, the audit officer who is appointed as one of the committee members in mosque *zakāt* management must be assigned the important role of managing and controlling the outflow and inflow of *zakāt* money. As a result, the *zakāt* collection channel can be developed and therefore increase the *zakāt* collection rate in a particular area.

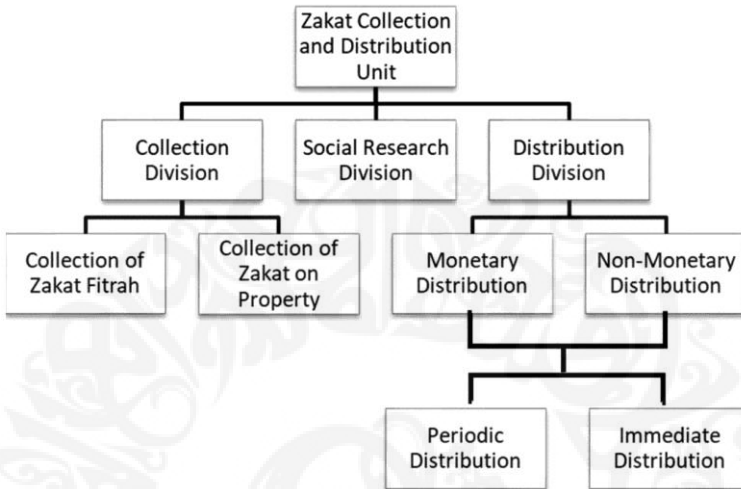
Similarly, the *zakāt* distribution division will be divided into two main sub-divisions which are the monetary distribution and the non-monetary distribution. Monetary distribution involves *zakāt* distribution in the form of money such as the one given to the *fakir miskin* recipients monthly, or the money donated to cover school expenses for the children of *aşnāf*. On the other hand, non-monetary distribution refers to things other than money or benefits to improve the position of *aşnāf*; for example, skill training, career advice and equipment supply are among the forms of non-financial distribution that are channeled for the *aşnāf* to relieve them from the hardship of life and eventually improve their financial status.

This model also proposes *zakāt* distribution periodically, particularly when the *aşnaf* attend Friday prayers. This can encourage them to visit and be involved in activities organised by the mosque. In addition, *zakāt* distribution which is conducted at this time will be witnessed by the payers who are at the mosque to perform Friday prayers. Hence, besides distributing *zakāt* to the rightful persons, mosque officers will also be able to promote *zakāt* and enhance their image among *zakāt* payers and the general public.

This method will also result in giving positive perceptions to the general public on the *zakāt* management that exists today. The public will start to put their trust in the *zakāt* institution administered by the mosque after witnessing for themselves how *zakāt* is being distributed to the *aşnāf* around them. Indirectly, the public themselves will act as the representative of the *zakāt* institution and help channel information about the *aşnāf* who live around them.

Figure 3 shows the general picture of the organisational chart of the *Zakāt* Collection and Distribution Unit

**Figure 3:** Organisational Chart of *Zakāt* Collection and Distribution Unit



## Conclusion

One of the factors contributing to the achievement of peacefulness is the socio-economic well-being of the *aṣṇāf*. It is also argued that the mosque institution has a significant role as the catalyst to improve the socio-economic status of *ummah* as was witnessed during the Prophet's time. *Zakāt* management through the mosque institution is believed to be able to improve *zakat* management at the state level and to overcome the unnecessary dropout of *aṣṇāf*. The governance of *zakāt* management in the mosque institution is significant because it can help to elevate the image of the mosque not merely as a place of worship but also for economic purposes in which the collection and distribution of *zakāt* can be implemented in a more structured manner.

In addition the mosque can help in solving the broader geographical issues in *zakāt* management, close the gap between the *aṣṇāf* and the *zakāt* payers and consequently encourage them to view the mosque as a gathering place for Muslim community.

The Governance Model of *Zakāt* Management in Mosque

Institution will indirectly facilitate the application for *zakat* aid by the *aṣṇāf* and give the *zakaāt* institution the opportunity to better identify their eligibility as *zakaāt* recipients. It is also one of the mediums to close the gap between the *‘āmil* and *aṣṇāf* within a smaller and specific population framework. It is hoped that the Governance Model of *Zakaāt* Management in Mosque Institution comprising the Governance Unit, *Aṣṇāf* Information and Multimedia Unit and *Zakaāt* Collection and Distribution Unit will provide a new shift and inject better ideas in the structure of managing *zakaāt* practices in Malaysia.

The three main units that have been proposed in the Governance Model of *Zakaāt* Management in Mosque institution are believed to be sufficient to manage *zakaāt* in a particular locale or society. The unit that will lead the *zakaāt* management in the mosque is the Governance Unit of *Zakaāt* Institution to be led by the *nazir* of the mosque and supported by the *imam*, head of village, *zakaāt* center’s representatives and the audit officer. All existing members in the governance unit of the mosque will use their own influence and ability to lead and make decisions with regard to the direction of the administration of *zakaāt* in a particular mosque.

Along with the growing population, the *Aṣṇāf* Information and Multimedia Unit is seen as another important division that will manage all information while acting as an intermediary that brings the local community closer to the institution of *zakaāt* in the mosque. This unit will keep all the community data according to the designated area based on the division of *aṣṇāf*, aid or help groups and the rich. It will use technology-related facilities to store any information related to *zakaāt* collection and distribution in a more organised and systematic manner. As a result, the information obtained will facilitate *zakaāt* institutions to monitor and control the collection and distribution of *zakaāt* at optimum levels.

Also in this model is the *Zakaāt* Collection and Distribution Unit which is especially set up to perform the task of collecting and distributing *zakaāt* to the local community. From the perspective of *zakaāt* collection, this unit will help to increase the level of a community’s ability to pay *zakaāt* either through *zakaāt* counters at the mosque or through the branch counters opened by the mosque. From



the perspective of *zakāt* distribution, the practice of *zakāt* aid distribution in the form of monetary and non-monetary support is seen as a "cure" by encouraging *aṣṇāf* to live independently. Over time they will be able to work out their own source of income and move out from the *aṣṇāf* groups instead of expecting *zakāt* continuously.

The proposed mosque model is believed to have high potential in being implemented in all mosque institutions in Malaysia in particular, as well as in other Muslim countries in general. The model is seen as a very practical one which can be operated by mosques in accordance with their respective localized practices to improve the governance of *zakāt* collection and distribution. This is crucial to enhance the well-being of *aṣṇāf* and indirectly contribute to the achievement of both local and global peace.

### **Acknowledgment**

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## TRANSLITERATION TABLE

### CONSONANTS

Ar=Arabic, Pr=Persian, OT=Ottoman Turkish, Ur=Urdu

Ar	Pr	OT	UR	Ar	Pr	OT	UR	Ar	Pr	OT	UR
ء	‘	‘	‘	ز	z	z	z	گ	—	g	g
ب	b	b	b	ژ	—	—	ř	ل	l	l	l
پ	—	p	p	ژ	—	zh	j	م	m	m	m
ت	t	t	t	س	s	s	s	ن	n	n	n
ٹ	—	—	ṭ	ش	sh	sh	ş	ه	h	h	h <sup>1</sup>
ث	th	th	th	ص	ṣ	ṣ	ş	و	w	v/u	v
ج	j	j	c	ض	ḍ	ḍ	ž	ی	y	y	y
چ	—	ch	çh	ط	ṭ	ṭ	ṭ	ة	-ah	—	-a <sup>2</sup>
ح	ḥ	ḥ	ḥ	ظ	ẓ	ẓ	ẓ	ال	al <sup>3</sup>	—	—
خ	kh	kh	kh	ع	‘	‘	‘	<sup>1</sup> – when not final <sup>2</sup> – at in construct state <sup>3</sup> – (article) al - or l-			
د	d	d	d	غ	gh	gh	ğ				
ڈ	—	—	—	ف	f	f	f				
ذ	dh	dh	dh	ق	q	q	k				
ر	r	r	r	ك	k	k/g	k/ñ	k			

### VOWELS

	Arabic and Persian	Urdu	Ottoman Turkish
Long	ا	ā	ā
	آ	Ā	—
	و	ū	ū
	ي	ī	ī
Doubled	ي	iiy (final form ī)	iiy (final form ī)
	و	uww (final form ū)	uww
	و	uvv (for Persian)	uvv
Diphthongs	و	au	ev
	ی	ay	ey
Short	ا	a	a or e
	u	u	u or ū
	ی	i	o or ö
	ی	i	i

### URDU ASPIRATED SOUNDS

For aspirated sounds not used in Arabic, Persian, and Turkish add h after the letter and underline both the letters e.g. چ jh گ gh

For Ottoman Turkish, modern Turkish orthography may be used.

# AL-SHAJARAH

Special Issue

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