Original Article

GOVERNANCE OF ZAKAT DISTRIBUTION BASED ON MAQASID AL-SYARIAH: STUDY IN SELANGOR ZAKAT BOARD

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Abstract

Governance in an organization is an important factor in determining the objectives and goals are achieved. Good governance is a responsible, transparent, and fair institution. These principles will ensure the achievement of the goals and objectives of the institution. For zakat institutions, good governance can contribute to the efficiency and effectiveness of zakat funds. Examination and control of various governance mechanisms are important because zakat institutions control large financial resources. Thus, this study will discuss the governance of zakat distribution seen in terms of assistance and schemes given to asnaf based on the Maqasid al-Syariah approach. This study a qualitative method in nature with the acquisition of secondary data through documentation, history, and observation of researchers. The results of the study found that the governance of zakat distribution coincides with the principles of Maqasid al-Syariah. It is also hoped that this study can help zakat institutions in attracting more zakat payers and in turn become a reference for academics and research in the future.

Keywords: distribution, governance, maqasid al-syariah, zakat institutions.

Introduction

Governance plays a very important role in the success of an organization, whether government or private. According to Maszlee & Hamidah (2016), governance refers to an administrative system that has a mechanism to develop the country and provide ample space for the people to enjoy it. It is not only limited to the political system, but encompasses all mechanisms in the fields of public administration, economics and law.

In addition, good governance also covers work processes, rules, decision-making in public entities to achieve the prescribed performance and comply with the law in the public interest. With the measurement of the level of governance practices, various parties can evaluate and determine the administrative performance of public agencies more clearly. An important element in determining the level of governance, whether it is good or otherwise, depends on the quality aspects and the level of practice in the administrative system. The implementation of this policy provides exposure to public agencies to have a more orderly and systematic system of governance, as well as reduce bureaucracy in public administration (Siti Zurina, Amizawati, & Sofiah, 2019).

It also refers to a system that covers aspects such as the procedures of the Chief Executive or Head of Department and officers at all levels of management perform their responsibilities transparently and prudently in terms of revenue collection and delivery, structure, including work culture, policies, strategies and procedures with various stakeholders and processes, in which public agencies are managed, controlled and held accountable for implementing agreed objectives (Mohd Sidek, 2007). In addition, the principles of openness, integrity and accountability should be at the core of a governance organization (Azman, 2019).

This situation is different from governance in the time of Rasulullah SAW, which was more concerned with maintaining the relationship with Allah SWT, fellow human beings and the environment by ensuring that all aspects are taken care of in a planned manner (Bharuddin, 2013; Ermy Azziaty, Lukman, & Wan Kamal, 2017).

In conclusion, governance refers to the processes, rules and practices that make an organization more directed, controlled and accountable. Management efficiency is a demand in Islam, especially involving the management of financial affairs.

The institution of zakat is no exception where it is one of the organizations that plays an important role in terms of collection and distribution to the designated asnaf. Its effectiveness and efficiency are assessed from its administrative and governance management system. Many studies related to zakat have been discussed by both past and modern researchers. Research by Azri, Luqman, Mohd Ashrof Zaki, Mohammad Mahyuddin, & Mohd Faiz (2019) classifying zakat by previous researchers into three parts, namely administration and management, law and fatwa on zakat, and the purpose of zakat. This paper also includes the latest studies according to this classification.

Studies related to the administration and management of zakat in terms of efficiency and effectiveness (Adibah, 2008; Ahmad Fauzee, 2004; Azman, Muhamad Firdaus, & Hussein Azeemi, 2019; Azman, Mursyid, & Mohd Faisal, 2019; Azme & Azman, 2019; Dziauddin, 2003; Hairunnizam, Sanep, Mohd, & Maryam, 2017; Hairunnizam, Sanep, & Radiah, 2009; Hasan, Ahmad Jailani, & Mohamed Azam, 2010; Humam, 2004; Maryam, Hairunnizam, & Sanep, 2018; Mohd Fisul, Hairunnizam, & Mohd Ali, 2018), compliance behavior (Abdullah & Ahmad Zamri, 2017; Nashwan, Hijatullah, Saliza, & Sarea, 2020; Nashwan, Hijatullah, Saliza, & Viswanathan, 2019; Widiyanto, Zaenudin, Bejo, & Sumiati, 2020), economic, zakat and tax aspects (Azizah, 2012; Patmawati, 2008; Ruziah, 2009; Siti Mashitoh, 2007; Sofia Hayati, Rosninawati, Fauziah, & Kasim, 2018).

In terms of law and fatwa zakat, among the famous (al-Qaraḍawi, 2006; Azman, 2010; Mahmood, 2012; Mujaini, 2005), while the last classification relates to the Maqasid of zakat (Ahmad Shukri & Rosli, 2021; Ataina & Tohirin, 2019; Azman, Mursyid, et al., 2019; Azman & Siti Zulaikha, 2017).

Various studies have been discussed from the aspect of zakat, but there has been no study that focuses on the governance of zakat distribution based on Maqasid al-Syariah. Therefore, this study is to look at the governance of zakat distribution based on Maqasid al-Syariah, focusing on the Selangor Zakat Board (LZS).

Literature Review

Good Governance

Good governance is the brainchild of the World Bank report "Governance and Development" (The World Bank, 1994). It refers to the process of decision -making and implementation of those in authority. Good governance refers to the use of policies and practices that ensure good resource management in accordance with established rules and uphold good qualities such as accountability, transparency, responsiveness, consensus, fairness, anti - corruption, efficient and effective to drive the operations of an organization (Shipley & Kovacs, 2008).

UNESCAP (2008), governance as a decision-making process and the process by which decisions are implemented. According to UNDP (1998) and Huther & Anwar (1998), governance refers to the exercise of economic, political, and administrative powers in the management of a country's resource allocation.

UNDP (1997), good governance encompasses five principles namely legitimacy and voice, direction, performance, accountability and fairness. All these elements need to be created in the zakat institution either in terms of collection and distribution to the asnaf.

The concept of good governance is considered as a protection to several principles that can be adapted to the situation of an organization (Elahi, 2009). As the United Nations states good governance consists of the principles of accountability, efficiency and effectiveness in the management of the public sector, transparency, fair laws to ensure balanced social and economic development (Habibullah, 2016).

Meanwhile, Norazlina & Abdul Rahim (2011) efficiency of governance will have a positive impact on the effectiveness of zakat institutions. The activity of the board of directors, the frequency of meetings, the audit committee, the orderly organizational structure, the number of branches, and the ability to apply modern technology affect the governance and hence the efficiency of zakat institutions.

Khalid & Said (2016), outlined nine dimensions of good governance, namely strategic alliances, strategic planning, risk management, audit, fraud control, quality performance, resources, natural resource management as well as facilities and infrastructure. All these factors are significant in measuring good governance practices in the public sector. This view is supported by Yosinta (2016), although its dimensions are different, namely efficiency and effectiveness, accountability, transparency, engagement, legal provisions, equity, responsiveness and consensus.

The majority of the findings from the researchers outlined nine dimensions of good governance such as engagement, legal compliance, transparency, responsiveness, agreement-oriented, equity, efficiency and effectiveness, accountability and strategic vision. However, there is no specific stipulation on the ideal number of good governances for an organization. Some studies outline four principles to nine dimensions of good governance, and some studies state that at least one element has demonstrated an organizational commitment to upholding good governance (Siti Zurina et al., 2019).

Zakat Governance Based on Maqasid al-Syariah

Islam as a comprehensive religion has introduced governance based on Islamic principles. Islamic based governance must fight for the rights of justice, freedom of property, speech, personal, religious and political freedom (Bharuddin, 2013). One of the models introduced by JAKIM as a benchmark for the achievement of Maqasid al-Syariah in the administration of the country is the Malaysian Syariah Index Model (ISM). Based on the model, the five basic principles of Maqasid al-Syariah, namely the preservation of religion, life, intellect, lineage and property must be taken care of as best as possible in an excellent governance. ISM covers eight areas of administration, namely law, politics, economy, education, health, culture, environmental and social infrastructure. These eight areas are considered as the core benchmarks to the achievement of Maqasid al-Syariah in the administration of the country. Meanwhile, the three main groups involved in the measurement of the Shariah Index, namely the government as policy makers, agencies as implementers and the community as beneficiaries (JAKIM, 2015).

Maqasid al-Syariah covers all aspects of life, namely socio-economic and human development which includes aspects of education and family which is a complete framework for the development of the Islamic state. According to Aibak (2015), Maqasid al-Syariah aims to create human well -being in this world and the hereafter where its introduction covers five main things, namely preserving religion, life, intellect, lineage and property for human welfare.

The credibility and effectiveness of an institution depends on the management and administration of its organization. If the governance is excellent, the perception and views of the community will also be in a positive direction. Similarly, the management of zakat institutions is seen to be growing in every aspect whether in the context of governance, amil empowerment, collection management and distribution. Its empowerment efforts must be in line with the requirements of Islamic law. Therefore, the Maqasid al-Syariah approach should be used as a strong basis in planning and determining the direction of zakat institutions to achieve the objectives of zakat legislation in Islam (Azman, 2019).

As in previous studies, efficient governance can be created by applying a work ethic that covers all aspects and this is in line with the concept of application that needs to be applied in zakat institutions because it involves financial aspects and perceptions of society in general. According to Azman (2019), the distribution of zakat in the Federal Territory Islamic Religious Council (MAIWP) is in line with the Maqasid al-Syariah. Therefore, the Maqasid al-Syariah approach can be used as a guide and reference basis in the governance of zakat institutions in Malaysia.

Meanwhile, Muhammad Haffiz & Rohaila (2019), a study on Dar al-Hikmah College (KDH), there are eight characteristics of good governance according to the style of the United Nations Development Program (UNDP), which include participation, consensus orientation, accountability, transparency, responsiveness, effective and efficient, fair and inclusive and in accordance with legal guidelines. He added another feature, which is a love-based governance approach which suits the organization as an educational center featuring Islamic characteristics.

Prosperity for all human beings should be achieved through individual education, creating justice and well-being of society (Syofyan, 2017), as mentioned by Imam al-Ghazali on the five main principles, namely religion, life, intellect, procreation and property in meeting human welfare.

Furthermore, Mulyana (2017) explains welfare in Islam from the notion of al-Ghazali, namely the Maqasid al-Syariah is believed to be the most comprehensive concept of welfare. This is because this concept encompasses not only the elements of material needs, but also the moral and spiritual aspects. It differs from the concept of welfare introduced by the West, which focuses only on the purely material aspects. Based on the above explanation, it is clear that the Maqasid al-Syariah is not only the dimension of the worldly aspect, but also the hereafter.

Methodology

This study uses a qualitative approach with documentation and survey methods to obtain information related to the topic of discussion. It includes secondary data from sources in the form of scholarly articles, journals, reports and information on websites related to zakat governance. Next, the information was analyzed conceptually by using inductive methods in compiling and producing writing to meet the objectives of the study.

Findings

Zakat and Maqasid al-Syariah

Maqasid al-Syariah aims to provide goodness and benefits to mankind. The Quran was revealed as a guide and reference for the believers not only to certain individuals and communities, but to mankind as a whole up to the government and administration of a country. The stability, prosperity, well-being and strength of a country and its people depend on the extent to which they follow and adhere to the guidelines provided by the Quran and Sunnah (JAKIM, 2015).

This includes the management and administration of zakat institutions should be looked at in that direction to meet their needs and requirements. Zakat is one of the basic pillars in Islam and it is the obligation of Muslims to give a specific amount of their wealth to the heirs called *al-mustahiqqin* with the main objective is the achievement of socio-economic justice. The zakat institution is a trusted body in managing zakat in Islamic countries for the purpose of promoting socio-economic objectives in Malaysia. As a very important institution, then it needs to be operated effectively in order to prove its efficiency in the eyes of society.

Therefore, the principle of Maqasid al-Syariah is the main key to help launch the governance of a government through the role of individual formation to a perfect nation. According to al-Ghazali (1993), the Maqasid al-Syariah has been categorized into three *maslahah* requirements, namely:

***Daruriyyah* (Essential)**

The essential needs (*daruriyyah*) are the elements that will affect the national system if not present. Under daruriyyah, all preservation, namely religion, life, intellect, procreation and property are considered basic needs that are essential for every human being through social life. If one of these requirements is not met, human life is meaningless and anything and action that pollutes these five principles will be considered as mafsadah, which is destructive.

***Hajiyyah* (Complementary)**

The complementary needs (*hajiyyah*) are the elements that facilitate human life, namely the need to create convenience and space in carrying out tasks in life and at the same time avoid the hardship and difficulties. This need is needed to avoid the hardships of life in society even if it does not reach the level of basic needs. Its absence will not affect life, but will cause some inconvenience.

***Tahsiniyyah* (Desirable)**

Meanwhile, the desirable needs (*tahsiniyyah*) are the matters related to dignity, manners, behavior, morals and ethics that lead to the perfection of life. In the observance of the five Maqasid al-Syariah, all these requirements are necessary to ensure the smooth running of human life in society. However, its absence does not have a great impact on human life, but if it is fulfilled and can be equipped, it is able to provide comfort and perfection. Life will be calm based on Islamic law, which in turn brings happiness in this world and the hereafter.

Indeed, the well-being and happiness of an individual and society will be guaranteed if all three needs can be met in a balanced way based on the Quran and Sunnah conveyed through the mediation of the Prophet Muhammad SAW as Allah SWT says, which means: "Then We put you, (O Muḥammad), on an ordained way concerning the matter (of religion); so follow it and do not follow the inclinations of those who do not know".

(al-Jaathiyah: 18)

In accordance with the guidelines and rules explained, then all matters related to human relations or not is an obligation as a servant and caliph in guiding every rule and affairs of life in the direction prescribed. Similarly, in the administration of the country, including the institution of zakat, it is necessary to refer to the guidelines set out in the Quran and Sunnah based on the Maqasid al-Syariah. This is because the institution of zakat is an institution that plays an important role not only to the needy asnaf, but it also acts as a major catalyst in the development and economic progress of a country.

In addition, the core Maqasid al-Syariah is very important in its application as a strategic model for the administration of the country towards a developed and harmonious country. Moreover, the principles of Maqasid al-Syariah are based on transparency, accountability and good governance. This is in line with the institution of zakat in giving trust and confidence to the community, especially zakat payers in placing high expectations in terms of fair and transparent distribution to eligible recipients.

Distribution of Zakat Assistance Based on Maqasid al-Syariah

Referring to the Selangor Zakat Board (LZS), various schemes and distribution of zakat have been allocated to help the needy asnaf. Table 1 shows the form of assistance scheme to asnaf provided by LZS based on the concept of Maqasid al-Syariah.

Based on the table below, various forms of assistance schemes are distributed to asnaf in need to improve their capabilities and progress in various aspects. Monthly financial assistance is the highest amount of RM127,541,300 followed by other assistance such as education, protection and others (LZS, 2019). In fact, apart from the assistance that has been set according to the annual, LZS has also diversified the form of assistance schemes during the period of the Movement Control Order (MCO). More than RM230 million in zakat money has been distributed for the benefit of Muslims in Selangor affected by the closure of economic sectors due to the COVID-19 pandemic, although the collection showed a decrease of 0.1 million from RM253.1 million in 2019 to RM252.7 million for 2020 during the same period (LZS, 2020).

These aids show that LZS is guided by the Maqasid al-Syariah in terms of the scheme and its distribution to the asnaf and meet the five characteristics of governance as set by UNDP (1997) namely legitimacy and voice, direction, performance, accountability and fairness in zakat institutions Malaysia. Thus, indirectly proving that the zakat institution plays a big role in its efforts and contributions not only to the asnaf, but also helps the government in addressing and resolving issues and challenges towards the progress and improvement of the national economy in the future.

Table 1 LZS Assistance Scheme Based on Maqasid al-Syariah for the Period January-September 2019

Types of Assistance	The Amount of Distribution (RM)	Governance	Maqasid al-Syariah[1]
Finance & Monthly Meals (Poor & Needy)	127,541,300	Legitimacy and Voice, Accountability & Fairness	Religion & Life
Monthly Meals	7,309,562	Legitimacy and Voice, Accountability & Fairness	Religion & Life
Aidilfitri (Poor & Needy)	27,128,950	Legitimacy and Voice, Accountability & Fairness	Religion & Life
Muallaf Consolation Money	226,820	Legitimacy and Voice, Accountability & Fairness	Religion & Life
Protection (House Building/ Renovation/ House Rental) (Poor & Needy)	45,384,282	Direction, Performance, Accountability & Fairness	Religion, Life & Property
	9,960,052		

Ar-Riqab Assistance (Recovery Program)		Direction, Performance, Accountability & Fairness	Religion, Life & Property
Ibnu Sabil Assistance (Traveler House Management / Basic Needs Contribution)	72,557	Direction, Performance, Accountability & Fairness	Religion, Life & Property
Education (KAFA Teacher Allowance, Fees, Domestic and Overseas Scholarships & Hafaz al-Quran Scholarships)	44,831,738	Performance, Accountability & Fairness	Intelect & Property
Education (Muallaf)	13,845,220	Performance, Accountability & Fairness	Intelect & Property
Education (Fisabilillah)	26,228,897	Performance, Accountability & Fairness	Intelect & Property
Training Cources	5,578,824	Legitimacy and Voice & Performance	Intelect & Property
Business Capital	1,278,835	Legitimacy and Voice & Performance	Property
Monthly Allowance for Mosque Officers	4,195,200	Accountability	Property
Emergency	11,262,853	Accountability	Life
Medical (Dialysis Treatment / Medical Debt)	45,691,132	Accountability	Life
Living Needs (Debt Due to Living Needs)	4,979,042	Accountability, Performance & Fairness	Life

Construction / Repair of Religious Institutions	2,190,869	Accountability, Performance & Fairness	Religion & Procreation
Outreach Program	9,960,052	Legitimacy and Voice & Performance	Religion, Life & Procreation
Islamic Values Application Program	1,769,041	Legitimacy and Voice & Performance	Religion, Life & Procreation
Assistance from Islamic Associations / Charities	1,920,275	Legitimacy and Voice & Performance	Religion & Property

Noted[1]The determination of the Maqasid al-Syariah is based on this study

Sources: Selangor Zakat Board (LZS) (2019)

Conclusion

The Maqasid al-Syariah approach in the management of zakat institutions is seen to have a significant impact and contribution to the recipients and payers of zakat. An important component of the Maqasid al-Syariah proves that Islam is a complete, comprehensive and relevant system of life throughout the ages. Further research may be possible to study in terms of organization or governance in the zakat institution itself to more clearly its characteristics of governance according to UNDP. Therefore, in conclusion, the study found that the zakat assistance schemes offered by LZS coincide with the Maqasid al-Syariah and this approach should be continued to elevate the institution of zakat in the eyes of the world as an organization that has good and efficient governance in accordance with Islamic guidelines and syariah.

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