THE MANAGEMENT OF ZAKAT DISTRIBUTION IN THE PRACTICE OF FATWA IN TERENGGANU, MALAYSIA

Wan Zulkifli Wan Hassan
Pusat CITRA Universiti, Universiti Kebangsaan Malaysia, 43600 UKM Bangi, Selangor, Malaysia

Ezad Azraai Jamsari (Corresponding Author)
Department of Arabic Studies and Islamic Civilization, Faculty of Islamic Studies, Universiti Kebangsaan Malaysia, 43600 UKM Bangi, Selangor, Malaysia

Azizi Umar
Pusat CITRA Universiti, Universiti Kebangsaan Malaysia, 43600 UKM Bangi, Selangor, Malaysia

Zulkifli Mohamad
Pusat CITRA Universiti, Universiti Kebangsaan Malaysia, 43600 UKM Bangi, Selangor, Malaysia

Jamsari Alias
Pusat CITRA Universiti, Universiti Kebangsaan Malaysia, 43600 UKM Bangi, Selangor, Malaysia

Nazri Muslim
Pusat CITRA Universiti, Universiti Kebangsaan Malaysia, 43600 UKM Bangi, Selangor, Malaysia

Md Yazid Ahmad
Department of Syariah, Faculty of Islamic Studies, Universiti Kebangsaan Malaysia, 43600 UKM Bangi, Selangor, Malaysia

ABSTRACT
Among the matters requiring attention is the method of distributing funds collected from zakat to those who deserve and are entitled to receive them. Zakat collected each year should be distributed through a comprehensive process which can ensure that the zakat is properly distributed. Many issues had been highlighted to the Mufti and the Terengganu Fatwa Committee on the process of distribution according to Islamic law.
Therefore it would appear that an empirical study on fatwas in relation to the method of distributing the zakat collection in Terengganu should be done to see the appropriateness and relevance of the fatwa in managing zakat distribution. In addition, a fatwa that meets the current needs and public interest is very much needed as it is one of the critical instruments in the Muslim community’s economic development and growth. However, are the existing fatwas on distribution of zakat collections able to resolve the many issues faced by society and state in order to ensure that those who qualify to receive them will indeed receive their rightful dues? Hence, it is the main objective of this article to analyze fatwas on management of zakat collections for the period of 1953 to 2005. The principle methods used in this study were a field study and analysis of existing literature. Information received had been studied and analyzed qualitatively. Generally, the analysis is able to view the fatwa determination and its relevance in the process of distributing zakat collections in Terengganu. The results of the study have shown that the practice of issuing fatwa in distributing zakat collections in Terengganu can assist the authorities to resolve the distribution issues and is seen as fulfilling current needs and interests of the public and the government.

Keywords: distribution management; zakat funds; fatwa; Terengganu.


1. INTRODUCTION

One of the interesting issues often discussed by the general public is the management of zakat distribution. This is because the distribution of zakat is seen as equally important as the collection of zakat itself, being an indication of compliance to the laws set by Allah the Almighty. Zakat, made compulsory by Allah the Almighty, has an important role in meeting the current and future needs of the Muslim. This is proven by the institution of zakat in Malaysia, which have succeeded in increasing the annual collection of zakat. This success is the result of the institution of zakat working diligently, consistently and systematically in organizing the collection. For example, in Terengganu the amount of collected zakat had been steadily increasing from the year 2001 to 2003, before it decreased in the year 2004. From the year 2005 to 2010, the total collected zakat in Terengganu had increased each year. A substantial increase of about RM14 million (or 29%) was recorded in the year 2008 (KPRU 2012).

Having said that, the Muslim community may ask how the millions of ringgit collected as zakat can be effectively distributed? This is an important question to be answered so that the institution of zakat is held in high esteem by the society. Thus, some Muslims will want to find answers to the issue through the fatwa of the Mufti and Fatwa Committee. Are the existing fatwas on distribution of zakat collection able to resolve the many issues faced by the society and the state in order to ensure that those entitled to receive them will indeed receive their rightful dues? This article will thus unravel and analyze the fatwa practice in respect of the administration of zakat distribution in Terengganu for the period of 1953 to 2005.

Studies relating to the greatness and excellence of Islamic studies generally and Islamic history and civilization particularly are also assayed by local scholars, covering various issues such as discussion of Islamic history in India by Ibn al-Athir (Ashari, Nor & Jamsari 2013), al-Salawi’s records of the Marinid military from the point of war (Jamsari et al. 2012), al-
Ghazali’s views on family development (Sulaiman, Jamsari & Noh 2014), Ibn Firnas’s contribution to aviation technology (Jamsari et al. 2013), Reinhart Dozy’s bio-bibliographical aspect (Jamsari & Talib 2014; Jamsari et al. 2014), strategic leadership of Sultan Muhammad al-Fatih (Jamsari, Isa & Ashari 2014), concept of knowledge according to Syed Sheikh Ahmad al-Hadi (Sulaiman, Jamsari & Talib 2016), as well as the scholarship of Sheikh Muhammad Rif’at in the science of tarannum (Abdullah et al. 2014), astrolabe as portal to the universe, inventions across civilizations, multipurpose astrofiqh instrument, functions in sloving astrofiqh issues and general similarities of Malaysian observatories (Safiai et al. 2017; Safiai et al. 2016; Ibrahim, Safiai & Jamsari 2015; Safiai, Jamsari & Ibrahim 2014), the approach of knowledge transfer in deriving Shafi’ite hukum (Wan Hassan et al. 2015), as well as the purification of historical facts in selected Malay novels (Kamaruzaman et al. 2017).

2. THE DISTRIBUTION MANAGEMENT OF ZAKAT FUNDS IN TERENGGANU

In Malaysia, the management of zakat is the responsibility of individual state and is supervised by their respective heads of Islamic Affairs. A few states have privatized the zakat institution to improve the efficiency of the zakat administration such as Selangor, Wilayah Persekutuan Kuala Lumpur, Pahang, Penang, Malacca and Negeri Sembilan (KPRU 2012). In Terengganu however, the management of zakat is the responsibility of the Zakat Distribution Unit, under the Terengganu Islamic and Malay Customs Council (Majlis Agama Islam dan Adat Melayu Terengganu or MAIDAM). This unit has several sub units, comprising of the Economic and Entrepreneurial Unit, Education Development Unit, Social and Humanities Unit and Muslim Converts Affairs Unit. The units are responsible to plan, organize and process applications for aid, both from individual and organizations (Majlis Agama Islam dan Adat Melayu Terengganu 2012a).

In strengthening its management, MAIDAM had taken steps in establishing several procedures as well as obtaining MS ISO 9001:2000 certifications effective from 2nd December 2007. In addition, on 2nd May 2010 this ISO certification had been upgraded to MS ISO 9001:2008. The certification is important to ensure that distribution of zakat can occur in a faster, more accurate and efficient manner in line with the administration’s motto that is: ‘Zakat Perkasa, Asnaf Terbela, Ummah Sejahtera’ (The Zakat Strengthened, The Asnaf Protected, The Community Harmonious) (Majlis Agama Islam dan Adat Melayu Terengganu 2012a). The motivation behind the Zakat Distribution Unit is one that is guided by Allah’s command in Surah al-Tawbah (The Repentance/Dispensation), verse 60 meaning, ‘As-Sadaqat (here it means zakat) are only for the fuqara’ (poor), and Al-Masakin (the poor) and those employed to collect (the funds); and for to attract the hearts of those who have been inclined (towards Islam); and to free the captives; and for those in debt; and for Allah’s Cause (i.e. for Mujahidun - those fighting in the holy wars), and for the wayfarer (a traveller who is cut off from everything); a duty imposed by Allah. And Allah is All-Knower, All-Wise” (Majlis Agama Islam dan Adat Melayu Terengganu 2012a).

The objective of setting up Zakat Distribution Unit was to produce successful asnaf entrepreneurs who are able to be independent and competitive, through the capital assistance scheme. In addition, the Zakat Distribution Unit was set up to assist all the deserving (asnaf) of the state through educational aids in order to prevent anyone from falling behind in education. At the same time, the Unit can also lighten the asnaf’s burden in meeting their daily needs, as well as to develop Muslim human capital through education, welfare and effective counseling service (Majlis Agama Islam dan Adat Melayu Terengganu 2012a).
3. FATWA ANALYSIS ON THE DISTRIBUTION OF ZAKAT FUNDS

There are some issues about the distribution of zakat that are frequently raised to the Mufti and Fatwa Committee. The following fatwa will reveal and explain how contemporary questions on zakat distribution are handled in the effort to develop zakat recipients and those who manage the zakat distribution. The following fatwas will be seen to be responsive to assessment of reality, and the appreciation of Islam among the people in Terengganu.

3.1. Zakat Collections to the Poor who do not Perform Prayers

A question was raised on the number 94 (5) in Fatwa-fatwa Mufti Kerajaan Negeri Terengganu (daripada tahun Hijrah 1372-1389 bersamaan tahun Masehi 1953-1970 (The Fatwas of the Terengganu State Mufti, from the 1372-1389 AH equivalent to 1953-1970 AD) about the rule on giving zakat to the poor who does not perform prayers. In relation to the above, the Mufti appeared to have the same opinion as the ulema of Shafi‘i and Maliki mazhab, even though he did not mention his source of reference. The Mufti had stressed that if the poor is a Muslim, he should be given the zakat funds even though he commits a fasiq action such as leaving his prayers as he is one of the eight asnafs (al-Zawawi n.d.: 85-86).

According to the ulema of Maliki mazhab, it is permitted to give zakat funds to those who commit fasiq actions as long as he is in the state of Islam. The purpose of doing this is aimed at reforming his practice and respecting his humanity. This is permitted only as long as he does not use the zakat funds towards continuing his wrong and fasiq actions (al-Dusuqi n.d.; al-Maqhribi 1398AH; al-‘Abdari, 1398AH). The Mufti’s fatwa above is also compatible with the fatwa of al-Haytami (n.d.) which stated that he (the fasiq) deserves to receive the zakat allocation if he can preserve the harmony of the religion and his property because of that provision. If not, the management of the zakat funds will be controlled by his guardian.

Meanwhile, the above fatwa clearly contradicts some views of the Hanbali mazhab which is different from that held by the Malikite and Shafi‘ite ulema. The ulema in Hanbali mazhab appear to be firmer in this issue. They take the view that anyone who leaves his prayers and commits actions in defiance of Allah’s commands is forbidden from receiving any allocation from zakat (al-Hanbali 1986). The Hanbalite ulema’s view does not appear to be substantially different from that of the Zaydiyyah mazhab. According to the Zaydiyyah mazhab, the fasiq will not be entitled to receive any part of the zakat funds as he is considered equal to a rich person. It is thus not halal (permissible) for him to take the zakat funds unless he is part of the workforce for zakat management or is one of the new converts (al-Qaradawi 2000).

From the explanation given above, it is clear that the fatwa put forward by the Mufti from the aspect of necessity, is meant to raise awareness and remorse for those who are poor but neglect their prayers. Therefore the fatwa concluded with the words “perhaps with the giving of the funds, it will cause the person to be remorseful and thereafter perform his prayers”. The sentence clearly conveys the intention of the fatwa to encourage him towards a better path.
3.2 Allocations of Zakat Funds to Victims of Floods

There have been queries in fatwas with respect to distribution of zakat for victims of floods. In answering the queries, the Mufti and the Fatwa Committee determined that the victims of floods are not included in the eight beneficiaries of zakat or asnaf (Jabatan Kemajuan Islam Malaysia 1998). The answer provided by the Mufti and the Fatwa Committee did not quote any source of reference or views from any fiqaha’. However, it is observed that the above fatwa can be referred to the discussion of the fiqaha’ in the issue of the target of zakat distribution.

In the observation of the authors, the fatwa determined is seen to have taken the general meaning the asnaf allocation which was mentioned in the al-Qur’an in Surah al-Tawbah, verses 57-60, without them (the Mufti and the Fatwa Committee) further scrutinizing the meaning of each asnaf entitled to receive the zakat allocation. It is our opinion that the fatwa should have given a detailed explanation, with solid reasons, on why victims of floodings are not entitled to get any zakat fund allocation. In addition, the fatwa appeared to be inappropriate in light of the current needs and development of knowledge in the decades of 1980s and the 1990s. This is because the society even then can refer to writings that are considered as contemporary written by modern ulema such as Fiqh al-Zakah written by al-Qaradawi and others (Abdul Rahim 2000).

Although the fatwa makes it clear that victims of flood are not directly included in the zakat asnaf as mentioned in the al-Qur’an, it does not mean that the victims are not entitled to receive aid from the zakat funds as they are included in the category of those requiring assistance due to destitution, and destruction of property, so much so that they are forced to be in debt and others. Hence, if we scrutinize further, in the case above, there are views which include the flood victims in the category of sinf al-gharimin. According to al-Mujahid, there are three groups which can be categorized as sinf al-gharimin: firstly, those who face hardship when their properties are destroyed by flood; secondly, those whose property is destroyed by fire; and thirdly, those who have families but without properties (al-Thawri 1403AH; al-Tabari 1405AH).

In addition, those who face hardship and disaster such as flood, are considered to be bearing a burden, and are included in the category of the poor and needy (asnaf al-fuqara’ wa al-masakin). Therefore, the zakat funds can be distributed to them so that they can recover and restore their lives as before. This is seen from a hadith narrated by Ahmad, Muslim, al-Nasa’i and Abu Dawud as follows (al-Shawkani, 1973): “From Qabisah ibn Mukhariq al-Hilali, reported: “I had a debt”. I went to the Messenger of Allah, upon whom be peace, and asked for his help. He answered: “Wait until we have funds for sadaqah, then we will give you some”. He also said: “O Qabisah, sadaqah is justified only for the following three: first, a man who is in debt, for his case makes it permissible to receive [alms] until his difficulty is resolved; second, a man who is struck by calamity which destroys his holdings, which also makes it permissible for him to receive [alms] until he is in a position to earn a sustenance [or he said, “… what satisfies his needs and makes him self-sufficient”]; and third, a man who has been reduced to poverty and three persons of caliber from among his people testify to his desperate situation will receive until he finds for himself a means of support [or he said, “… what satisfies his needs and makes him self-sufficient”]. Other than these cases, O Qabisah, it is not permissible. A person receiving it (sadaqah) will be consuming forbidden holdings”.

In interpreting this (a man who is struck by calamity which destroys his holdings), Imam al-Shawkani (1973) stated: “He says; it is what destroys and ruins his property physically such as flood and fire”. With the existence of those reasons, the victims of floods do deserve to receive zakat allocation as contained in the al-Qur’an in the Surah al-Tawbah, verses 57 to 60. Indeed it is in line with the views of the majority of fiqaha’ including from the Shafi’i
mazhab (al-Shirazi 1403AH; al-Kasani 1982; Ibn Qudamah, 1405AH; al-Dardir n.d.). Hence, the decision of the above fatwa, which set that the victims of flood are not included in any of the eight asnafs, can be taken if there are no reasons or factors that can relate them to any of the asnafs as mentioned in the al-Qur’an. Hence, the fatwa must be clarified with more details, so that the Muslim community will not be confused by it.

3.3 Zakat Funds to the Blind

There was also a question on question no. 94(3) in the Fatwa-fatwa Mufti Kerajaan Negeri Terengganu (daripada tahun Hijrah 1372-1389 bersamaan tahun Masehi 1953-1970 (The Fatwas of the Terengganu State Mufti, from the 1372-1389 AH equivalent to 1953-1970 AD) relating to the rule of a person giving zakat funds to the blind or poor in his village by giving to many people and not by giving to one person. With respect to the question raised, the Mufti had mentioned in general the zakat beneficiaries (asnafs) who deserve to receive zakat allocation, as mentioned in the al-Qur’an while not quoting any references or views from any fuqaha’ or reference from books of fiqh. He said that the blind is not entitled to receive any allocation of zakat as they are not included in the eight beneficiaries as explained in the al-Qur’an as one of those entitled to receive zakat funds (al-Zawawi n.d.).

The Fatwa issued by the Mufti above, only refers to the al-Qur’an without mentioning the nas (text). However upon the analysis, the writers feel that the fatwa is in line with the views of the majority of fuqaha’ including the Shafi’ites who had unanimously decided that it is not permissible to give zakat funds to those who are not within the eight beneficiaries mentioned in the al-Quran including those who are blind (al-Shirazi 1403AH; al-Kasani 1982; Ibn Qudamah 1405AH; al-Dardir n.d.). Al-Nawawi (1997) had said that zakat should not be distributed to those capable of working and competent to work. However, the work carried out must be suitable to the person’s status and dignity and with this work he can sustain his family and self.

Based on the views of Al-Nawawi (1997) above, it can be concluded that the blind is not included in the category of those who can receive zakat funds if he is able to work and the work fits with his position and social status. This shows that the Mufti, in clarifying this rule to the people, has taken into account the legibility of a person to receive the zakat funds. The fatwa also appears to act to motivate people to not look down on those who cannot be categorized as asnaf because it will affect their zakat duty.

3.4 Zakat Collections Used to Build Factories and Industry for the Purpose of Creating Jobs and Skills to the Poor and Destitute

A query arose about using zakat to build factories and industries and towards the purchase of all its equipment with the aim of giving jobs and skills to the poor or their children so that they can have a fixed income which is able to sustain them without needing further help from zakat funds. After Mufti Engku Pangiran Arif Diraja Dato’ Engku ‘Alwi b. Engku Ambak and the Fatwa Committee had studied and considered the proposal in the working paper, they then decided and agreed to state that the funds can indeed be used for the purpose mentioned. This is, they say, based on the fuqaha’ views who suggested that the tools, skills and equipment be given to them (poor and needy) (Jabatan Kemajuan Islam Malaysia 2007).

Based on the ruling issued by the Mufti and Fatwa Committee, the writers see that the ruling is coherent with the discussions of the fuqaha’ in the issue of rate/payment value which is to be given to the poor and needy, even though in this fatwa, no source of references was mentioned and that they had based the decision on the views of the fuqaha’ in solving some of the above issues. The mazhabs differ in their views in relation to the rate which should be given to the poor or needy. In meeting the needs of the poor, the difference may occur due to
the differences in their position and family background. However, the fuqaha’ is united in determining that the rate that should be given to the poor and needy is one that will meet their needs or up to the limit where the destitute and the poor will be rich. In this matter, the Hanafite ulema hold the opinion that a person is considered self-sufficient, or is included in the category of the wealthy, if he meets or exceeds the nisab (the minimum zakatable amount) determined (Ibn ‘Abidin n.d.). According to other mazhabs, including Shafi’ites, zakat collections can be given to the poor and needy to fulfill his lifelong needs.

Al-Nawawi (1997) had once stated that the poor and needy can be allocated zakat collections until he is self-sufficient. The Mufti and Fatwa Committee, in suggesting the giving of tools of work and skills, can be seen to have taken into account the views of the Shafi’ite ulema, which had the opinion that zakat funds can be used to buy tools for use of the poor and needy so that they will have a fixed income which can sustain themselves financially without the need to receive further funds from zakat funds. The views of Imam al-Nawawi above is compatible with the views held by the followers of Imam Ahmad ibn Hanbal which stressed that the poor can be given zakat allocation that can meet all their daily life requirements for as long as they live, such as warehouse, tools of trade, etc. (al-Mardawi n.d.).

There is a second opinion from the followers of Malikites, most of the Hanbalite followers and some of the Shafi’ite ulema such as al-Baghawi, al-Ghazali and others, which state that the poor and needy can be assisted with zakat funds to fulfill his own needs and the needs of his dependents for a period of only one year (al-Nawawi 1997; Ibn Taymiyyah, 1404AH; al-Mardawi n.d.; al-Dusuqi n.d.). They take the view that the zakat funds need not be given to the destitute and poor to meet their needs for life but should be given to them to meet their needs for a year. This is because zakat funds are usually collected and distributed annually and come from various sources such as monies, livestock, crop and others. Nevertheless, the distribution of zakat to meet a period of one year is not a period that is fixed according to any set amount. In fact, the poor and needy deserve to receive more than the determined nisab even though receiving it would make them rich (al-Nawawi 1997; Ibn Taymiyyah 1404AH; al-Mardawi n.d.; al-Dusuqi n.d.).

Based on the above clarification, it is clear that the fatwa put forward by the Mufti and Fatwa Committee above has taken into consideration the views of the Shafi’ites, especially the views of Imam Nawawi. The answer given by the Mufti and Fatwa Committee indicates the opportunities given to the poor and needy to be independent and improve their lives. In fact, not only does it benefit the recipient and his family but also the society and the country. This is because zakat funds play an important role in economic development of the Muslims by way of building factories to provide jobs to the Muslims. Hence, the answers given in the fatwa can be seen to be suitable and accurately address the issues discussed above.

3.5 Distributions of Zakat Funds to the Students from Wealthy Families

Questions had also been put forward to the Mufti Dato’ al-Shaykh Abdul Halim on giving zakat funds to those students from wealthy families. In relation to this, the Mufti appears to have put the students and seekers of knowledge into the group of asnaf sabil Allah who are entitled to receive zakat allocation. Therefore, he declared that the giving of zakat funds to students are included in the fi sabil Allah provision and it does not affect any other areas provided by Shara’. Hence, any students can indeed apply for help under the provisions of fi sabil Allah irrespective of his background. However, if the family is wealthy, not accepting the aid would be better (Anon 2003).

The answer above clearly categorized the students as an asnaf fi sabil Allah even though they come from wealthy families. Furthermore, it does not affect the other asnafs in respect of the portions. The answers also show that not taking the zakat allocation funds would be a
better option. In providing the answer, the Mufti did not mention any source of reference from the scriptures or fiqh books, or sought views from any fuqaha’. However, in this issue the fuqaha’, in particular the fuqaha’ of the four mazhabs, have discussed the meaning of sabil Allah.

According to the writers’ analysis, students being categorized as asnaf sabil Allah can only be found clearly in the views of the Hanafite ulema. In the Hanafi mazhab several opinions exist on the meaning of the term sabil Allah in the al-Quran (al-Hasfaki 1386AH; Ibn Nujaym n.d.). However they are all united in taking the view that poverty and total lack of supplies will be the main criteria for anyone to be included in the category of sabil Allah. Nevertheless, some Hanafite ulema do take the view that poverty is not a prerequisite for a student to be entitled to receive zakat allocation. This is based on the words penned in the al-Bahr al-Ra’iq book as follows (Ibn Nujaym n.d.):

Some fatwa has stated that students and seekers of knowledge is permitted to receive zakat provisions even though they may be wealthy, when he has been focused on obtaining knowledge and it is his concerted effort that has made it difficult for him to work for a living, although there is a desperate need for him to do that work. They are also united in stating that zakat belongs rightfully to an individual and cannot be allocated for other purposes such as building mosques or repair roads, performing hajj, towards jihad or other purposes without any ownership (al-Hasfaki 1386AH; Ibn Nujaym n.d.).

Meanwhile, according to the Maliki mazhab, sabil Allah relates to war, jihad or its equivalent, such as army camps and other similar items. This is different from the Hanafite view towards the concept of jihad, performance of hajj, students and also acts of taqarrub to Allah SWT. The Malikite ulema also takes the view that the allocation of sabil Allah zakat can be distributed to soldiers and guards on the borders of Islamic states even though they may be well off . This view contradicts that of the Hanafi mazhab which makes poverty as a prerequisite in all the circumstances. The majority of Shafi’ite ulema also permits the allocation of fi sabil Allah zakat in the interest of jihad such as for weapons, horses, trenches and others, and had not specified that the allocation only applies to the body of the person at war as was required by the Hanafites mazhab (al-Dardir n.d.).

In the Shafi’i mazhab, it is clear that students are not categorized as one of the asnaf sabil Allah. This is not different from that held by the Malikites in reserving this category for jihad and warriors at war as well as towards equipment and requirements of war, irrespective of wealth. The exception in this matter is that the Shafi’i mazhab differs from the Maliki mazhab in two situations: firstly, the Shafi’ites makes it a condition for volunteers at war to not be paid any salary or receive any fixed income from the ruler; and secondly, the warriors cannot get a bigger portion than the poor and the needy (al-Nawawi 1997; al-Nawawi 1405AH). Even though the Shafi’ites do not put students in the category of fi sabil Allah, they hold the opinion that students qualify to receive the zakat allocation as long as the knowledge that they are learning are allowed by Islamic law. This was clearly stated by Ibn Hajar al-Haytami in his fatwa as follows (al-Haytami n.d.):

(Иt was asked) Is it permissible for a student, busy with studying the Islamic laws, to buy his books and whatever he needs to study, from zakat provisions? (Ibn Hajar answers) with his words, anyone who is busy looking for a halal income that is appropriate and that can meet his study requirements in Shari’ah laws or to buy his materials or to learn al-Qur’an without the sunnah (encouragement) practices, then it becomes permissible for him to use a part of the zakat provisions as necessary towards his studies as appropriate to his age. The provision thereafter becomes his and he can then manages them for the purpose of buying books relating to Shari’ah laws and the study resources.
The Hanbalites have the same view as the Shafi’ites from the interpretation of sabil Allah that is, as volunteers who are at war and not having fixed income from the government or if they do, it is insufficient to support going to war. Hence it is permissible to provide to these fighters their portion of zakat funds which can assist them in meeting the requirements of war, even though they are rich. This also applies for the guards controlling borders of countries (Ibn Qudamah n.d.; al-Buhuti 1302AH). According to the Hanbalites also, rulers (not owners of the properties) can use the zakat funds for the purpose of funding requirements of war such as horses, ships, and others with the same purpose of jihad and all other matters considered to be in the public interest (Ibn Qudamah n.d.; al-Buhuti 1302AH).

With respect to performance of hajj, there are two narrations from Imam Ahmad bin Hanbal. Firstly, the narration takes a similar view with the Hanafites, that is, the performance of hajj is included in the category of sabil Allah, provided to those who are poor to allow them to perform the compulsory worship of hajj. The second narration stated that it is not included in the category of sabil Allah (Ibn Qudamah n.d.). In the meantime, there are some ulama, both previous and current, who have been and are still expanding the interpretation of sabil Allah. The interpretation which they submit not only limits the category to jihad or matters related to it, but also to those involving public interest, taqarrub (closeness to Allah the Almighty) and other good deeds. This is as, according to al-Qaradawi (2000), jihad in Islam is not restricted to only war or battles using weapons but also battles using material things, verbal war, the mind and energy, and others, would be included in the meaning of sabil Allah. Therefore he felt that if the meaning of jihad is not compatible with the meaning of the text, then one must use al-qiyas (analogy) to relate the interpretations together.

Following the clarification above it can be concluded that it is better for Muslims to distribute zakat funds towards various activities that can improve the Islamic esteem (sabil Allah) including to students (whether rich or poor) who seek beneficial knowledge voluntarily and in the interest of the general public. Thus, the rule determined by the Mufti appears to consider the views of those who widen the interpretation of sabil Allah and the opinions which allow the giving of zakat funds to the voluntary forces even though they may be rich. With respect to the Mufti’s answer which categorized students within the meaning of sabil Allah, this appears to be more compatible with the Hanafite understanding. This is because the views of the Malikites, Shafi’ites and Hanbalites do not state clearly that students are included in the category of sabil Allah. However, the Mufti’s answer did not make it a condition for the student to be from a poor background to be entitled to collect zakat funds and therefore this creates a discrepancy with the views of the Hanafites. From another aspect, it seems that the views also meet that held by the Shafi’ites which allows the students to receive zakat funds to finance study expenses even though they are not formally categorized as sabil Allah. The Mufti’s views therefore appeared to display an open attitude with respect to the fatwa when there is public interest involved or where it is reasonable and can be applied according to the current situation.

3.6 Utilisation of Zakat to Accommodate the Administrative Expenses of Muassasah Gadaian Islam Terengganu (the Terengganu Islamic Mortgage Authority)

A query was also raised from the administration of MAIDAM to the Mufti and the Fatwa Committee about the proposal to use the zakat funds to pay for management fees of Muassasah Gadaian Islam Terengganu (the Terengganu Islamic Mortgage Authority). In providing the answer to the issue, the Mufti and the Fatwa Committee decided not to approve the proposal. They instead suggested MAIDAM to reconsider the Muassasah (Authority)
rules which had been giving free service to their customers and charge a small fee for the purpose of funding the management expenditure (Jabatan Kemajuan Islam Malaysia 2001).

The fatwa ruling determined by the Mufti and the Fatwa Committee on the above appears more relevant to governmental administrative matters. This is as the Terengganu Islamic Mortgage Authority is under the MAIDAM purview which has special allowances or allocation from the government (Majlis Agama Islam dan Adat Melayu Terengganu 2012b). The above Fatwa did not include any reference to any books or views of the fuqaha’.

However, in the opinion of the writers, the resolution of the fatwa above can be found in the discussion of the fuqaha’ on the issue of distribution of zakat funds to the ruler and those who are responsible for governmental matters of an Islamic country. The above fatwa can be seen to be compatible with the view of many ulama including the Shafi’ites. This is because, according to al-Nawawi (1997), the ruler and those involved with the government administration and ruling other than the zakat ‘amil will not be entitled to receive allocation from any zakat asnaf as they are already receiving salary and allowances from the treasury of the state such as Baitulmal or public treasury.

Imam al-Nawawi’s view is in line with that held by the ulama of the Hanafites which stated that the allowances of rulers, kadhis, muftis, officers and for other matters that relate to the general and public interest must be funded by kharaj (land/agricultural tax) sources and not from zakat (al-Kasani 1982). The above view is also in line with the view put forward by the ulama of the Malikites, that is, zakat provisions cannot be distributed to those involved in managing the country such as the scholars, the kadhi, muftis and other similar posts if they are already receiving other allowances from Baitulmal (al-Dusuqi n.d.). However, there are some ulamas who are more lenient on this matter, holding that among those who receive zakat provisions are kadhi and those who carry out similar tasks which involve general interests of the Muslim community (Ibn Rushd 1995). Based on the above explanation, it is clear that the fatwa issued by the Mufti and the Fatwa Committee has taken into consideration the views of the fuqaha’ including the Shafi’ites such as Imam Nawawi. In resolving the issue, it appeared that the Mufti and the Fatwa Committee has considered existing circumstances and surrounding. In addition, the government can formulate policies and methods in the management of zakat distribution.

3.7 Utilisation of Zakat Funds to Pay for the Salary of Zakat Division Employees and Missionaries Allowances

Among the answers provided that slightly differ from the previous two fatwa decisions is the fatwa application relating to the use of fund zakats from sinf ‘amilin to pay the salaries of employees of the zakat department and also the interpretation of sinf fi sabil Allah to pay allowances of the missionaries. In responding to the issue, the Mufti and the Fatwa Committee agreed that in principle there is no objection for the sinf ‘amilin zakat funds to be used to pay the salaries of the department of zakat’s employees. This also applies for the use of fi sabil Allah to pay the missionaries’ allowances by factoring in the interests of fi sabil Allah (Jabatan Kemajuan Islam Malaysia 2001a). The fatwa decided by the Mufti and the Fatwa Committee in response to the query above appears to indicate that it was made on the basis of the work carried out by some of the zakat department staff and also the da’wah carrierson contract basis and not permanent employment. Thus, they will not be receiving special allocations or fix allowances from the government, as in two (2) cases above (Wan Hassan 2009).

In the opinion of the writers, the fatwa should have explained further on the reasonableness of allowing zakat funds to be used for the staff of the zakat department as well as the missionaries, when in the previous two cases, the Mufti and the Fatwa Committee had
The Management of Zakat Distribution In The Practice of Fatwa in Terengganu, Malaysia

decided against those involved from taking any part of the zakat. This shows that a slight inconsistency exists in the rule making process. What can be summarized from this is that the authorities have distinguished the work done by some of the staff in the zakat department and the missionaries as not being fixed and permanent and their allowances should be paid according to the asnaf that is provided for in the distribution of zakat. In addition, it appears that the fatwa is not accompanied by any reference to fiqh books or the views of the fuqaha’, although as the writers observe, the source of the determination of the rule can be found in the discussion of panel of fuqaha’ in the issue of allocating zakat funds to asnaf ‘amil and fi sabil Allah.

In the issue of sinf ‘amilin zakat funds being used to pay the salaries of staff in the department of zakat, it had been clearly stated in the books of fiqh based on the Allah SWT has decreed that those who work as an ‘amil whether to collect, compile, collate, distribute or to do other matters relating to zakat and management of zakat can receive the allocation of zakat if they are not given any allowance from the Baitulmal (Public Treasury). In relation to the answer of the Mufti and the Fatwa Committee that categorized the da’wah carriers as asnaf fi sabil Allah, the fuqaha’ of the four mazhabs had extensively discussed the meaning of sabil Allah. According to the writer’s analysis, the da’wah carriers or da’i can be categorized as asnaf sabil Allah because they do work in the name and for Allah AWT to increase the standing of the religion by spreading the religion to the community.

Ulema of the four mazhabs are united in their opinion that jihad is included in the interpretation of fi sabil Allah even though they may disagree in the way jihad is linked to fi sabil Allah. However the panel of the fuqaha’ allows the use of zakat funds for each person who uses it towards general interest and wellbeing of the Muslim community. Ibn Rushd (1995) had once declared in his book, Bidayat al-Mujtahid as which means as follows: “The panel of fuqaha’ has allowed the distribution of zakat funds to the judges and those who have similar job with the purpose of benefiting the general Muslim community”.

Following the explanation above it can be concluded that it is better for Muslims to distribute the zakat funds to activities which can raise the Islamic law (through sabil Allah) including those of da’i who uses words, thoughts, and their minds to teach and spread Islam. With that, the determination of the fatwa therefore has taken into consideration the views of those who widen the interpretation of sabil Allah and the views which require the giving of zakat funds to missionaries even though they have not been expressly included in the category of sinf fi sabil Allah. Hence the views of the Mufti and the Fatwa Committee appear to be reasonable and can be applied to today’s circumstances.

3.8 Distributions of Zakat Funds by the Government

Among the answers and questions of fatwa that shows the synergy between the ruler and the people is the fatwa issued in response to the question number 51(1) in the Fatwa-fatwa Mufti Kerajaan Negeri Terengganu (daripada tahun Hijrah 1372-1389 bersamaan tahun Masehi 1953-1970 (The Fatwas of the Terengganu State Mufti, from the 1372-1389 AH equivalent to
1953-1970 AD). The question raised was on rulers who distribute zakat funds. In answering the question, the Mufti appeared to rely on the views of the Shafi’i mazhab. This is because the Mufti had included the opinion of Imam al-Nawawi from the Shafi’i mazhab in relation to the distribution of zakat which is done by the ruler himself. He declared that Imams or leaders who take it upon themselves to distribute the zakat funds whether zakat for fitr or property, must give the zakat to all the asnaf that is present and must not leave any of the asnaf out, or any portion of their rightful allocation without the ulama discussing or disagreeing. However it is allowed for a ruler to allocate the zakat paid by one person to one recipient and the zakat of two or more persons to one recipient on condition that he does not differentiate between one asnaf and the other by putting one above the other (al-Zawawi n.d.).

The mufti’s view was clearly based on the view of Imam al-Nawawi despite not including any source of reference. The view of Imam al-Nawawi was based on his book, al-Majmu’. In the book, al-Nawawi (1997) stated that:

There may be Imams or rulers who take it upon themselves to distribute the zakat funds whether zakat for fitr or property, must give the zakat to all the asnaf that is present and must not leave any of the asnaf out, or any portion of their rightful allocation without further discussion by ulama. However it is allowed for a ruler to allocate the zakat paid by one person to one recipient and the zakat of two or more persons to one recipient on condition that he does not differentiate between one asnaf and the other by putting one above the other.

The Mufti’s reliance on the view of al-Nawawi shows that the fatwa meets the need and general interest of the Muslim community by fulfilling the needs of those deserving the zakat funds. In several circumstances, zakat cannot be distributed to all asnafs, which will limit the distribution of the zakat to only those who are present. Hence, the fatwa is clearly in line with the very principle of fatwa which can benefit those who need help. It can also reduce the gap between the wealthy and the poor and the individual income in the society.

3.9 Monthly Assistance Scheme: Distribution of Zakat Funds to the Poor and Needy

Questions were also raised about certain quarters wanting to set up a monthly aid scheme to distribute the zakat funds to the poor and needy asnafs. In relation thereto the Mufti and the Fatwa Committee had decided that fitr and paddy zakat must be distributed simultaneously and as quickly as possible to those who deserve to receive them whereas other types of zakat may be distributed to the deserving either at once or by monthly as is considered appropriate (Jabatan Kemajuan Islam Malaysia 1988). The decision taken by the Mufti and the Fatwa Committee on this issue is seen to have taken into consideration the suitability and sensibility of the times then, both in respect of the government and to the properties being distributed. According to the writer analysis, the case above can be referred to the discussion held by the panel fuqaha’ including the Shafi’iites even though the fatwa did not mention any reference or include any views of the fuqaha’. The case was debated during the issue of the obligatory time to pay zakat. They were all united in deciding that payment of zakat must be made as swiftly as possible after the completion of all its condition such as meeting the nisab, completion of the hawl period and other conditions, with very few exceptions.

In the case of the distribution of zakat and whether it should be done quickly or otherwise, this was not discussed by the panel of fuqaha’ including the Shafi’iites. They consider the matters of distribution of zakat as one that should be left to the wisdom of the ruler in deciding the appropriate time to distribute zakat and whether it should be hastened or otherwise. The form of distribution will depend on the benefits to the recipients, based on the opinions of several panels of fuqaha’ supporting this view. Among them are as reviewed by al-‘Asqalani (1993) in relation to the hadith related by Anas ibn Malik in the chapter Wasm
The Management of Zakat Distribution In The Practice of Fatwa in Terengganu, Malaysia

al-Imam Ibil al-Sadaqah bi Yadih that ‘The Endorsement of the Imam with his hand on the gifted camel’ by stating: “And to him it is permitted to delay the distribution of the zakat, if by hastening it would mean it does not receive the ruler’s endorsement”.

Ibn Khuzaymah (n.d.) had clearly mentioned the leniency given to the ruler to determine a suitable time to distribute the zakat funds to the beneficiaries. He quoted several hadiths on this matter in his book the Sahih Ibn Khuzaymah in the chapter bearing the zakat as follows:

The chapter on leniency to the ruler in delaying the distribution of zakat after he collects them and the permissibility of sending farm animals given as zakat properties to a shepherd to care for while waiting for a suitable time for them to be distributed.

There are two differing views amongst the Hanafite ulema on when it is compulsory to distribute zakat funds or assets to the asnaf (al-Sirkhasi, Undated). The Malikite ulema seem to be more relaxed on the issue, taking the view that the ruler/government is entitled to delay the distribution of the zakat funds until the second hawl period, and he will determine the time to distribute based on advice given to him, as he is a representative of those deserving to receive the zakat funds and can distribute the zakat according to the general interests. Their statements on this can be clearly seen as follows (al-Maghribi, 1398H): “It is allowed for the ruler to defer the distribution of zakat funds until the second hawl when he does so according to the consensus advice”.

The Shafi’ite scholars have similar views to that put forward by the Malikites. The deferment of zakat distribution by the ruler is allowed if it is in the interest of those deserving to receive them (al-Sharbini n.d.). Similarly, the view of the Hanbalite ulema, among them Ibn Qudamah (n.d.) had stated that it is permissible to defer the distribution of zakat assets if it is aimed at distributing the assets to those more deserving from family members or to those with urgent need for them. Based on the opinions of the panel of fuqaha’ above, it can be concluded that most mazhabs take the view that it is permissible to defer the distribution of zakat funds to those more deserving, after the compulsory period to distribute in specific situations. In addition it is also permissible to defer payment or distribution at once, or in stages and scheduled in accordance with the existing needs. Therefore the fatwa issued by the Mufti and Fatwa Committee on this matter is seen to have relied on opinions that are deemed strong and substantiated and is most appropriate to the query raised as it differentiates zakat properties that are perishable and otherwise.

3.10. Channeling of Zakat Funds to Tabung Bantuan Berdikari Yayasan Pembangunan Keluarga Terengganu (the Terengganu Family Development Foundation Independent Relief Fund)

A question was raised about the hukm of giving zakat funds to the Terengganu Family Development Foundation Independent Relief Fund. After receiving information on the concept of the Fund, the Mufti and the Fatwa Committee determined that sinf al-gharimin zakat funds can be given to the said Fund and managed based on the concept of al-Qard al-Hasan (Jabatan Kemajuan Islam Malaysia 1990). The clarification of the fatwa made by the Mufti and the Fatwa Committee about this issue did not include any reference or views of the panel of fuqaha’, although the fiqh terms commonly found in books of fiqh were used in the justification of the fatwa. It was found that the explanation of the hukm is compatible with the discussion of the panel of fuqaha’ in the matter of distributing zakat to the asnaf, specifically to sinf al-gharimin.

According to the Malikites, Shafi’ites and Hanbalites, among the groups categorized as al-gharimin are those who go into debt and take a portion of the zakat funds in the interest of the society (al-Dusuqi n.d.; al-Shafi’i 1393AH; Ibn Qudamah n.d.). The above fatwa is also compatible with what has been expressed by contemporary scholars. For example, al-
Qaradawi (2000) holds the opinion that among those that can be linked to a person who mediates between two disputing parties are people who are active in social work that provide benefits, such as foundations for orphans, or mosques for prayers, and other charitable deeds which are aimed at meeting society’s needs. Therefore, the people who work towards charity and providing assistance for the sake of the community will therefore be entitled to receive help and assistance from the community funds.

Al-Qaradawi (2000) further stated that there is no legal basis that specifies al-gharimin to be exclusive to a person who is in debt for the purpose of making peace between two disputing parties, without including other circumstances. He further said that the application of al-qiyas must be taken to allow other situations which may be relevant to be included in the category of asnaf al-gharimin if they are not already included. Based on the explanation above, it is clear that zakat funds can be deposited into the Terengganu Family Development Foundation Independent Relief Fund and managed based on the principle of al-Qard al-Hasan for the purpose of benefiting those who deserve to be so assisted (Wahbah & Jamjum 1985). By virtue of this, the fatwa produced by the Mufti and Fatwa Committee had factored in the opinion of the Shafi‘i mazhab especially the opinion of Imam Shafi‘i in his book al-Umm and the opinions of other fuqaha’, particularly of al-Qaradawi who had clearly explained on the issue. The fatwa also shows that the effort exists to preserve the wellbeing of the community and economy through enhancing the individual’s duty towards the general public interest.

3.11 Distribution of the Zakat Portion of the Poor and Needy (2/7) by the Companies who Pay Zakat

There are many agencies or companies who pay zakat. The question is, whether these agencies or companies can pay zakat by taking the 2/7 portion for the poor and needy and distribute that to the students or the poor and needy in their company or agency. The fatwa issued by the Mufti and Fatwa Committee on this matter gave some flexibility to the companies who own the assets, allowing them to distribute the assets themselves to the deserving among their staff and employees. Therefore, further to their meeting they held that there was no objection to those companies who pay zakat to take the 2/7 portion of the poor and needy to be given to their own employees provided that the distribution reach those entitled to it.

However, the clarification given by the Mufti and the Fatwa Committee was rather brief without including any reference to books of fiqh or the views of the fuqaha’. According to our analysis, the fatwa is coherent with the views of the Shafi‘i mazhab. This is because in the Shafi‘i mazhab it was mentioned that an owner can divide his own assets if they are intangible, such as gold, silver, business income, or fitr zakat and others similar to them. However if the assets are tangible assets, then there exist two opinions. According to the old view (qawl qadim), it is compulsory to pay zakat to the ruler/government if the zakat properties are in the tangible or physical form such as farm animals, plants, fruits and similar items to that. If a person distributes the zakat funds himself, it is compulsory for him to replace the zakat and surrenders it to the ruler. However, according to the recent view (qawl jadid), it is permissible for a person to distribute his zakat assets himself to those who need them (al-Shirazi n.d.).

Meanwhile, according to the Hanafites and Malikites, it is compulsory to give zakat to the government for physical or tangible zakat such as farm animals, crops, fruits or the assets brought by traders before an ‘ushur tax collector. Therefore, zakat given by the owner of these assets himself would not be counted (as zakat) (al-Kasani 1982; al-Gharnati 1985). The Hanafite ulema take the view that a ruler may take over the management of zakat assets from
the owner if the ruler knows that his people are not paying zakat for intangible matters (non-
physical assets). If the ruler does not know of this, however, it does not become compulsory
on him to take over the management of the zakat properties as this would be against the ijma’
(unanimous determination) of the ulema (al-Kasani 1982; Ibn ‘Abidin n.d.).

The Hanbalite scholars, on the other hand, are of the opinion that the owners of assets are
not obliged to submit the zakat to the authorities but it is permissible and, in fact, encouraged
strongly for a person to distribute the zakat himself, so that he can be certain that his payment
of zakat reach the asnaf, regardless of whether the assets are tangible or not. In addition, some
of them think that it is compulsory for a person to submit his assets to the ruler when
demanded to do so. In fact, some of them do take the view that it is permissible for a ruler to
take the assets, irrespective of whether the ruler is just or unjust, or whether the properties are
tangible or not (al-Mardawi n.d.; Ibn Qudamah 1405AH). It appears therefore that the
determination of the ruling made by the Mufti and the Fatwa Committee are sensible and
appropriate with the cases issued. As a matter of fact, the companies are well aware of the
categories which deserve to receive assistance from zakat, from among their staff and
workers. This can encourage companies and agencies which are owned by Muslims to pay
zakat themselves as well as improve the standard of living and wellbeing of the staff and
employees.

4. CONCLUSION

Based on the analysis of fatwa practices in Terengganu on the distribution of zakat, the
practice can guide the ruler or government and community on the effect of the zakat on the
development of personality and the structure of society towards being more harmonious and
peaceful. It also leads to a noble and strong culture to be formed. Such is the role of the Mufti
and the Fatwa Committee in resolving the issues society has with zakat which is one of the
pillars of Islam. At the same time, the fatwas determined by the Mufti and the Fatwa
Committee can be seen to have discharged their duties to cater for the needs of the
asnaf, such as to elevate and enhance their socio-economic status, education and their spiritual wellbeing. In addition, the fatwas have successfully improved and maintained the dignity and esteem of the Muslim community by encouraging programs, schemes, and other efforts to elevate the standing of Islam as a religion.

ACKNOWLEDGEMENT

This study is financed by the Research Group of the Nasrid Studies (GUP-2015-011), UKM;
the Research Group of Arabic Culture and Islamic Civilization (KUKAPI, DPP-2015-067)
UKM; and the Research Group of West Asian Studies (AKRAB, DPP-2015-085).

REFERENCES

Fiqh: A historical overview]. In Fiqh Malaysia ke Arah Pembinaan Fiqh Tempatan yang
Terkini [Malaysia Fiqh: Towards Establishing a Contemporary Local Fiqh). Kuala
Lumpur: Academy of Islamic Studies, University of Malaya.
tarannum: Preliminary research on uslub qira’ah of Sheikh Muhammad Rif’at (1880-


The Management of Zakat Distribution In The Practice of Fatwa in Terengganu, Malaysia


Wan Zulkifli Wan Hassan, Ezad Azraai Jamsari, Azizi Umar, Zulkifli Mohamad, Jamsari Alias, Nazri Muslim and Md Yazid Ahmad


