



## Factors Affecting the Performance of Zakat Administration in Malaysia: An AHP Approach

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**Abstract:** The primary objective of this study is to investigate the views of *zakat* professionals on the factors affecting the performance of *zakat* administration in Malaysia. This study started with library research to critically review previous literature on *zakat* administration, followed by the analytical hierarchy process (AHP). This study finds that the provisions of *zakat* law and collection mechanism are viewed as the most critical factors influencing the performance of *zakat* collection and distribution mechanism and public perception are viewed as the two main factors affecting the performance of *zakat* distribution administration in Malaysia. This study hopes to shed some light on how to improve the administration of *zakat* collection and distribution, especially the importance of having a standardized legislation and regulatory frameworks for *zakat* administration to be applied in all states in Malaysia.

**Keywords:** *Zakat, Administration, Human Resource Management, and Malaysia.*

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## Introduction

Based on the view of Islamic economics and finance scholars, *zakat-awqaf* is the most important area to study under the umbrella of Islamic economics and finance (Abduh, 2013). This is due to the great potential carried by *zakat* and *awqaf* upon poverty alleviation among the Muslims when its ideal practice is implemented properly.

In Malaysia, the differences in *zakat* legislations of all states have resulted in a great extent of heterogeneity in the practice of *zakat* administration. Without significant efforts made in bringing these gaps closer, this could impede the potentials of *zakat* as a tool of wealth management and distribution, especially among the Muslims. Historically, the administration of *zakat* in Malaysia has undergone a series of changes including being placed under the states' purview by virtue of the Federal Constitution of Malaysia. As a result, each state now has its own rules and regulations specifying ways to administrate *zakat*. These *zakat* legislations extremely vary from one another, especially with regard to the aspects of properties which *zakat* is levied on, *zakat asnaf* (beneficiaries) and penalties for *zakat* offences. Many of these *zakat* enactments were promulgated during the 1970s and have not been revised ever since then.

At the moment, only Kedah and Sabah have separate enactment on *zakat*. Meanwhile in other states, the legal provisions relating to the administration of *zakat* can be found in the General Enactment on the Administration of Islamic Law only. It is also observed that these provisions on *zakat* are insufficient and unable to cater for the changing nature of law on *zakat*. Though most of these states have their own guidelines on *zakat maal* and *zakat fitrah*, it has been observed that these guidelines are also very much outdated. These disparities in states' *zakat* legislations have led to confusion among people including the Malaysian *zakat* professionals who tend to have diverged opinions on how *zakat* should be practised in Malaysia.

Therefore, this study attempts at exploring how do the Malaysian *zakat* professionals including *amil*, *zakat* officers, managers and academics perceive the administration of *zakat* in Malaysia. In doing so,

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the analytical hierarchy process (AHP) method is conducted to study the perception of *zakat* professionals on the current *zakat* administration system in Malaysia. This study is believed to shed some light on the importance of having standardized legislation and regulatory frameworks for *zakat* administration to be applied in all states in Malaysia.

The rest of this paper is structured as follows. Section 2 provides the background of *zakat* administration in Malaysia. Section 3 provides a critical review of the previous studies on factors influencing the performance of *zakat* administration. Section 4 describes the research methods adopted in the present study. Section 5 presents the results of analyses. Lastly, Section 6 summarizes and concludes the paper.

## The Transmogrification of Zakat Administration in Malaysia

### *During the Pre-Colonial Period*

As claimed by Yegar (1979), laws related to *zakat* administration in Malaysia have already existed since the advent of Islam and not only began during the colonial era. Among the earliest evidence on *zakat* laws was the Fasal 3 of the *Undang-Undang Kedah* (Kedah laws) in 1667 which specifies rules related to paddy harvesting activities (Winstedt, 1928). This provision required the farmers to pay *zakat* to the Ruler of Kedah at that time upon harvesting, whereby the state had the power to take legal action against any paddy farmer who was reluctant to pay *zakat* (Mahmud, 2001; Sulong & Ali, 2012). Moreover, another *zakat* law can be traced back in Pahang during the reign of Sultan Mahyuddin Shah in the 16<sup>th</sup> century, by which the state officers were ordered to enforce *zakat* obligation hence declaring war against those who refused to pay *zakat*.

Despite these evidences of the existence of *zakat* laws during the pre-colonial era, description on how *zakat* was administered during that time unfortunately has not been documented sufficiently in the literature with an exception of the practice of paying *zakat* to religious teachers. For instance, apart from paying *zakat* to the Ruler, the paddy farmers in Kedah also paid *zakat* to their religious teachers who provided them free teaching at *pondok* (traditional religious education institutions). Another example is Imam and religious workers in Kelantan who received no remuneration for their sacred duties except from *zakat* as *amil*, marriage and divorce registration fees, and some commissions from the sale of land that transacted in their districts (Willer, 1975). It is also evident that the *zakat* money collected was used for maintenance and expansion of *pondok*, *surau* and mosques (Abdullah, 1979; Muhammad, 1987).

### *In the Colonial Era*

The British colonization inarguably had caused major alteration on the Malay's socio-political system and the administration ambience in *Tanah Melayu*. This included the placement of administration of religious affairs and Malay customs under the institution of Sultan, while other general affairs were placed under the supervision of the British government (Rahman, 1988). Consequently, the British colonization in *Tanah Melayu* in the 18<sup>th</sup> century had seen the codification of *zakat* laws in several states together with other *shariah* matters. This, therefore led to the commencement of proper administration of *zakat* collection and distribution by formal authorities. For instance, the establishment of State Islamic Religious Councils (SIRC) that govern Islamic affairs and Malay customs including *zakat* administration. The first ever attempt to place *zakat* affairs under the provision of the SIRC happened in Kelantan in 1915. The *zakat* administration in Kelantan was taken over by the SIRC of Kelantan whereby several appointed *imams* were instructed to collect *zakat* at village or district level. These *imams* or *amils* would then surrender all the proceeds of *zakat* collection to the SIRC as a source of income for the state to manage Islamic affairs and their portion of one over eight. (Yusuf & Derus, 2013).

With the establishment of the SIRC, regulations on *zakat* administration in Kelantan grew firmly with the circulation of various rules relating to *zakat* collection, distribution and offences. Under these *zakat* regulations, any religious officer who did not deliver *zakat* proceeds to the SIRC could be prosecuted (Hassan, 1996; Hasan, 2007). This movement of administrating *zakat* in Kelantan was later followed by the establishment of SIRC in other states; Perlis (1920), Johor (1925),<sup>1</sup> Pahang (1926),

<sup>1</sup> In Johor, the collection of zakat was put under the State control in 1936

Perak (1948), Negeri Sembilan (1948), Terengganu (1949), Kedah (1952), Selangor (1952), Sarawak (1954), Melaka (1960), Penang (1960), Sabah (1971),<sup>2</sup> and Kuala Lumpur (1974)<sup>3</sup>. However, not all of the states' SIRC were immediately vested with the power to administer *zakat* upon its establishment. In Perlis, for example, although the council was founded in 1920 the formal administration of *zakat* only begun in 1930. Whereas, in Johor, *zakat* administration was placed under the SIRC of Johor only in 1978 with effect of the Administration of Islamic Law Enactment 1978<sup>4</sup>. Before that, specific committee namely *Zakat* and *Fitrah* Committee was authorized to particularize and govern the administration of *zakat* in the state of Johor. On contrary, in Kedah although the council was established only in 1952, the administration of *zakat* had taken place earlier in 1936 through a proper institution established for the purpose of managing *zakat* known as *Perhimpunan Zakat dan Sedekah Orang-Orang Islam Kedah* (Mahamod, 2011). The same happened in Terengganu as it was claimed that Terengganu had even administered the collection and distribution of *zakat* earlier than Kelantan through its Islamic religious department. However, as this department was not backed by statute and lacked in its institutional framework, it could not be regarded as the earliest *zakat* institution in Malaysia.

Kelantan once again became the pioneer in introducing a separate enactment related to *zakat* following the issuance of *Enakmen Kutipan Zakat Kelantan* (Amendment) 1927. It was then followed by Terengganu in 1947, Perlis in 1949, Perak in 1951, Kedah in 1955 and Johor in 1957 (Buang, 2004). Except for the Enactment of Kedah, the abovementioned enactments, however, had been abrogated (Hasan, 2007).

### *After the Independence*

The administration of *zakat* by the SIRC has continued to prevail even after the independence in 1957. This is because the administration of *zakat* falls directly under the state jurisdiction as stated in the List II of the Ninth Schedule of the Federal Constitution. With that, the administration of *zakat* in all states were put under the states' SIRC with an exception of Kedah, which has its own distinctive *zakat* institution namely *Jabatan Zakat Kedah*.

Moving forward, the administration of *zakat* has continuously evolved especially in the 1990's through the institutionalization of *zakat* collection. This initiative was taken by several states to increase their collection of *zakat* through the establishment of corporate bodies and authorizing them to collect *zakat* in efficient, systematic and professional ways (Rahman et. al, 2012). Yet, there are still several states that maintain the control on the administration of *zakat* under the SIRC and opt not to privatize them. In general, there are three forms of administration of *zakat* in all states in Malaysia after gaining the independence as follows:

1. The collection and distribution of *zakat* is executed by the states' SIRC through its own unit or department of *baitulmal* or *zakat* centres such as in Johor, Perlis, Perak, Terengganu, and Kelantan.
2. *Zakat* administration by a corporation which is established by the virtue of the state's SIRC. In several states such as Melaka, Pahang, Kuala Lumpur, and Negeri Sembilan, these corporate bodies are authorized by the council to collect *zakat* only and the proceeds will be channelled to the council who will then distribute it to *asnaf*. On the other hand in Selangor, Penang and Sabah, the *zakat* corporations are authorized for both collection and distribution of *zakat*.
3. Administration of *zakat* by a corporation which is established under the enactment of *zakat*. For example, *Jabatan Zakat Kedah* was established under the Kedah *Zakat* Enactment 1955. Another example is the *Tabung Zakat dan Fitrah* which was established by virtue of the Sarawak Islamic Council (Corporation) (Amendment) 1984 to manage the collection and distribution of *zakat* and *baitulmal* assets. This fund was later renamed as *Tabung Baitul Mal* in 1984 as its duties were extended to *waqf* (endowment) asset management. However, the difference between Sarawak and Kedah is that the Sarawak's *Tabung Zakat dan Fitrah* is still under the control and supervision of the state council whereas in Kedah, *Jabatan Zakat Kedah* is a separate entity from the state council.

<sup>2</sup> Sabah joined Malaysia in 1963. However only in 1973 Islam was made as the religion of the State through the amendment of Article 5(A) of the Constitution of the State of Sabah. The establishment of Sabah Islamic Religious Council in 1971 was the result of the Administration of Islamic Law Enactment 1971.

<sup>3</sup> This was concurrent with the establishment of Kuala Lumpur as the federal territory of Malaysia. Prior to that it was put under Selangor government

<sup>4</sup> Section 38 of the Administration of Islamic Law Enactment 1978

## Literature Review

Based on the previous literature, we have determined several factors that have significant influence in shaping the *zakat* professional's views on the performance of *zakat* administration which include; (i) provision of law on *zakat*; (ii) *zakat* collection and distribution mechanism; (iii) human resource management and; (iv) public acceptance and perception on *zakat* institutions.

### Provision of Law on Zakat

Norazlina and Rahim (2011) stated that promoting accountability among *zakat* institutions through provision of laws on *zakat* is highly crucial in enhancing the efficiency of *zakat* administration and strengthening the governance of *zakat* institutions. Following rapid transformation of *zakat* institutions in early 2000, Nor (2010) stated that the amount of *zakat* collection in Malaysia has increased tremendously due to the enforcement of laws and rules for *zakat*, reformation of administration and management of *zakat* as well as increased awareness on the obligation to pay *zakat* among the public. In relation to *zakat* collection, many advocates of Islamic philanthropy believe that the amount of *zakat* collected would dramatically improve as a result of effective enforcement of law on *zakat* (Ali, 2011). This enforcement of *zakat* law include penalties or legal actions against wealthy Muslims who are refused to pay *zakat*, continuously revision of the existing *zakat* legislations by including new *zakatable* items (*al-mustaghallat*) and incentives given to *zakat* payers such as tax rebate. Meanwhile, as for *zakat* distribution, the discussion in the existing literature is revolved around different interpretation of *zakat* beneficiaries or *asnaf* by states. Mahmud and Shah (2009) argued that the modern interpretation of *asnaf* must reflect the necessities and living standard of the society at large whereby there is a possible inclusion of new eligible *zakat* recipient and restriction on certain *asnaf* as narrated in the classical interpretation such as slave (*al-riqab*).

### Zakat Collection and Distribution Mechanism

Studies on the channels for collection of *zakat* in Malaysia are rich in the literature. Among others include Mantai and Yusuff (2014) who suggested that the channels for the mechanism of *zakat* in Malaysia can be grouped into three categories, namely collection by appointed staff (*amil*), through the state religious departments and salary deductions by employers. The findings of Yusoff and Densumite (2012) show that the collection of *zakat* in the Federal Territory has increased due to various channels of collection provided, for instance through banking instruments, Zakat Collection Centre, post office counters, salary deduction, SMS-Zakat (mobile money) and Kiosk machines in the Road Transport Department and the Department of Immigration. Meanwhile, with regard to payment of *zakat* on Kumpulan Wang Simpanan Pekerja (KWSP), an obligatory provident fund in Malaysia, Naim (2005) mentioned that this practice is permissible in Islam on the basis of *maslahah* or public interest. Another visible *zakat* collection mechanism is salary deduction. The study of Suyurno and Hashim (2005) on *zakat* payment methods chosen by the Universiti Teknologi Malaysia (UiTM) staffs in the period of 2001 and 2003 show that the collection of *zakat* through salary deduction is higher as compared to cash *zakat* collected over the counter.

In respect of *zakat* distribution mechanism, Tahir (2009) who studied the practice of *zakat* distribution by Lembaga Zakat Selangor (LZS) suggested that *zakat* collected in Selangor may be redistributed to several development projects such as social and economic empowerment activities, education programs, human resource development and Islamic affairs. Besides, based on the secondary data collected from Majlis Agama Islam dan Adat Istiadat Melayu Kelantan (MAIK), Ghazi et al. (2013) reported that despite promising increase in the amount of *zakat* collected of approximately 60% to 80% per annum between year 2003 and 2012, the amount were rather distributed for the purpose of eradicating poverty among *asnaf fakir* and *miskin* rather than spending on sustainable and long-term benefits for other *asnaf* such as education and human resource development. Whereas, in Negeri Sembilan, Unos et al. (2013) asserted that with the recent improvement in the amount of *zakat* distributed from 90% of *zakat* collection in 2005 to 100% in 2013, the distribution of *zakat* to *asnaf* in the state is a dynamic process depending on socio-economic changes in the society.



### **Human Resource Management**

Analyzing the impact of policies and practice of human resource management (HRM) on an institution's performance is a crucial topic to be discussed in the modern day of organizational management (Boudreau, 1991; Jones & Wright, 1992). As argued by Foulkes (1986), effective HRM does not stand alone but must be integrated with the overall strategy and performance of an organization. Previous studies documented significant linkages between the use of effective HRM and firm performance in term of organizational productivity (Cutcher-Gershenfeld, 1991; Katz et al., 1987; Schuster, 1983; Guzzo et al., 1985; Weitzman & Kruse, 1990) and employee turnover (Arnold & Feldman, 1982; Cotton & Tuttle, 1986).

*Zakat* institutions, as Islamic organizations which operate in the ambit of *shariah* and social finance although are not profit-oriented, are inarguably in need for a proper management of human capital in the effort of enhancing the administration of *zakat*. For instance, the Melaka *Zakat* Centre (PZM), which affairs are controlled by the Melaka Islamic Religious Council (MAIM), in the implementation of the Quality Management System Model (MS 1900) in 2005, has specified a provision of employee's training and development courses in their quality objectives and policies (Al-Banna et al., 2013). Over time, the PZM is continuing to allocate adequate funds for conducting a series of training, providing facilities and infrastructures and creating conducive working environment for their workers to enhance their knowledge and skills as well as boosting up their morale. Moreover, the PZM aims to cultivate positive work cultures, whereby there are several targeted attitudes and qualities include, among others, *amanah*, visionary, cooperative, trustworthy, openness and *akhlaq* going to be promoted among its employees.

### **Public Acceptance and Perception on Zakat Institutions**

While there are numerous studies have been made on the methods and efficiency of *zakat* collection, the existing literature on the public perception on *zakat* collection has been lacking with notable exception of Ahmad et al. (2006) and Ahmad and Wahid (2005) who studied on the public perception on formal *zakat* collection. The findings of the study denote that people satisfaction and perception on good governance of *zakat* institutions is a significant factor influencing payment of *zakat* to formal institutions in Malaysia. On contrary, the study of Ali et al. (2003) found that the perception on the efficiency of *zakat* institutions in managing *zakat* assets is insignificant in determining the level of *zakat* payment.

### **Research Methods**

#### **Data**

Library research is done to critically review previous literature on *zakat* administration and AHP self-administered questionnaire is developed afterwards to study the view of *zakat* professionals on the current *zakat* administration system in Malaysia. The respondents include eight individuals holding management positions in *zakat* institutions located in Klang Valley, Malaysia. The selection of the respondents is based on their position in their respective *zakat* institution, in-depth knowledge, skills, and experience in *zakat* administration. However, due to privacy issue we are unable to disclose the identity of our source of information.

#### **AHP Method**

The AHP, introduced by Saaty (1980), is an established and effective research tool for complex decision making using pairwise comparisons to assist a decision maker to set priorities hence picking the best choice among several alternatives. In the present study, the AHP is used to obtain the *zakat* professionals' preference on which variable is the most important in influencing the performance of *zakat* collection and distribution in Malaysia. The degree of preference in the choice of each pairwise comparison is quantified on a scale of 1 to 9. Where 1 is equally preferred and 9 is extremely preferred. The entire process of AHP conducted in this study can be summarized as follows.

#### **Step 1**

Determining the variables influencing the performance of *zakat* collection and distribution in Malaysia

based on literature review and opinion of industry experts and academia.

#### Step 2

Developing the matrix of pairwise comparison for each; Part A: The performance of *zakat* collection, and Part B: The performance of *zakat* distribution to be used to record the respondent's preference.

#### Step 3

Computing the eigenvector of each respondent for both Part A and B.

#### Step 4

Computing the consistency ratio of each participant.

#### Step 5

Rank the variables in accordance to the respondents' preference level, individually as well as group.

### Findings and Discussion

The variables influencing the performance of *zakat* collection and distribution according to *zakat* professionals interviewed are presented in Table 1. The eigenvector recorded for all respondents are fairly high ranging from 0.359 to 0.676 and 0.321 to 0.739 for collection mechanism and distribution mechanism respectively.

For the collection mechanism, four experts said that provision of law is the most important variable followed by public perception, collection mechanism and human resource. Meanwhile for the distribution mechanism, three experts viewed that the distribution mechanism and the public perception are the two main factors followed by human resource and provision of law. In general, it is found that the respondents are quite consistent in stating their preference throughout the entire AHP process. Table 1 shows the respondents' individual priority on the variables that emerged as influencer on the *zakat* collection and distribution.

Table 1. *Zakat* Professionals' Most Preferred Variable Influencing the Performance of *Zakat* Collection and Distribution

Respondent	Most Preferred Variable (Collection mechanism)	Eigenvector	Most Preferred Variable (Distribution mechanism)	Eigenvector
1	Provision of Law	0.670	Public Perception	0.676
2	Public Perception	0.454	Provision of Law	0.321
3	Human Resource	0.530	Human Resource	0.602
4	Provision of Law	0.359	Public Perception	0.641
5	Provision of Law	0.666	Distribution Mechanism	0.680
6	Public Perception	0.477	Distribution Mechanism	0.648
7	Provision of Law	0.676	Provision of Law	0.739
8	Collection Mechanism	0.607	Distribution Mechanism	0.651

The next step is to analyze the aggregate level of the data by combining all the eight responses using geometric mean for each cell analyzed. The calculated geometric mean of aggregate individual's priorities based on pairwise comparisons is shown in Table 2. Afterwards, the geometric means will be converted into priorities vectors using Expert Choice software version 11 which will show the rank of priority for each criterion.

Table 2. Aggregate Individual's Priorities using Geometric Mean

Collection				Distribution			
PoL	CM	HR	PP	PoL	DM	HR	PP
PoL	2.41	2.31	2.10		-1.80	-1.34	-1.42
CM		2.30	1.94			1.54	2.29
HR			1.71				-1.41
PP							

Table 3 and Table 4 show the priority vectors and the rank of each factors after combining all responses from the respondents. With regard to the collection administration, Table 3 shows that provision of law (PoL) is considered the most important aspect to be improved in order to develop a good and sound collection mechanism. This is true due to the fact that different states in Malaysia are declaring different items for *zakat* collection which results in a confusion of *zakat* payers. Thus, this finding suggests that Malaysia to produce one law for all states in determining items for *zakat* collection.

The next important factor in *zakat* collection is the collection mechanism itself. The finding suggests that *zakat* institutions must enhance their *zakat* collection mechanisms to ease and accommodate more *zakat* payers to pay their *zakat* conveniently and at the end will improve the amount of *zakat* collection. The next factor is human resources and followed by public perception which are related to man power both in quality and quantity provided by the *zakat* institution.

Table 3. Priority Vector and Inconsistency Ratio for *Zakat* Collection Administration

No.	Collection Mechanism			
	Criterion	Priority Vector	Rank	Inconsistency
1	PoL	0.423	1	0.05
2	CM	0.267	2	
3	HR	0.171	3	
4	PP	0.139	4	

With regard to the *zakat* distribution administration, the distribution mechanism placed as the most important factor affecting the performance of it (see Table 4). This supports many reports saying that people are complaining upon the way the *zakat* funds were distributed. Public perception is placed the second most important factor affecting the performance of the *zakat* funds distribution in Malaysia, followed by human resources and provision of law. The public perception shows how strong is the influence of key persons within the community. Thus, in order to improve the amount of *zakat* collection as well as *zakat* distribution, the *zakat* officers could approach key persons in every community and seek for their opinion and suggestions upon how to enhance the people's awareness on *zakat*.

Table 4. Priority Vector and Inconsistency Ratio for *Zakat* Distribution Administration

No.	Distribution Mechanism			
	Criterion	Priority Vector	Rank	Inconsistency
1	PoL	0.174	4	0.02
2	DM	0.382	1	
3	HR	0.211	3	
4	PP	0.232	2	

### Concluding Remarks

This study aims at investigating the view of *zakat* professionals in Malaysia on the factors affecting the performance of *zakat* administration in Malaysia. Eight employees sitting on the top-level management at *zakat* institutions in Klang Valley of Malaysia were interviewed using AHP-set questionnaire.

The results of the analysis indicate that provision of law and collection mechanism are the two main factors affecting the performance of *zakat* collection. Whereas, as for the performance of *zakat* distribution, the distribution mechanism and public perception were placed as the most important factors affecting it.

Our findings may have several practical implications. First, it signals to the regulators that the provision of law on *zakat* has to be exhaustive, far-reaching, clear and unequivocal in becoming a strong basis for the *zakat* officers to execute their duties of collecting *zakat* while instilling the public confidence on the legitimacy of the state's *zakat* affairs. Apart from that, it urges the *zakat* institutions to effectively manage the public perception of how the *zakat* money is being distributed. While, a higher number of distribution channels may indicate to the public that the *zakat* institution is doing a fine job in distributing the *zakat* proceeds to the eligible beneficiaries.

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