

# THE DEVELOPMENT OF AN INTERGRATED MODEL FOR AMIL ZAKAT IN MALAYSIA

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## Abstract:

Amil zakat (zakat collector) is an individual that is responsible in the collection of zakat or tithes. Generally amil is appointed by the state Islamic religious council by which most of them do not have specific background in religious knowledge or in the field of zakat. Nevertheless there were several cases on breach of trust among the current amil which affect the credibility and trust of Islamic society towards zakat institutions in Malaysia. The objective of the research is to determine the course and training provided to the zakat collector besides analysed the content of the course and training given to the zakat collector. This research applied the quantitative research methodology which is field study using interviews methods and qualitative using the documentation research in the form of deductive and inductive methods. The finding of the research indicated that there are no specific courses or trainings provided to the amil zakat after their appointment and commissioning. It can be concluded that there is vital need to enhance the role of zakat collector through the effective course and training. The implication of the research is it can improve the weakness of the existing amil zakat management system in each state in Malaysia thus assisting in decreasing and handling of misconduct cases involving amil zakat. Thus it is highly recommended to implement amil professional certification program that consist of 10 specific modules specifically for certified amil which emphasize on the integrity and skills from various aspect such as communication, missionary endeavour, sermon and leadership.

**Keywords:** Amil zakat fitrah, Professionalism, Module, Certification, Management, Development

## INTRODUCTION

Amil is defined as a group who is sent by the Imam to collect zakat from its owner, to accumulate, to safeguard and to transfer them (Ibn Qudamah, 2004:91). The term amil is clearly revealed by the Qur'an when Allah (s.w.t) described those who are eligible to receive zakat. According to al-Qurtubiyy, the word amil in the sentence (والعاملين عليها) refers to as working man, which are individual or group that complete this obligatory "kifayah" as a collector, recorder, aggregator and guardian of zakat who are entitled to be given wages (Al-Qurtubiyy, t.t: 113).

The concerns of Prophet Muhammad (s.a.w) for the existence of amil and his recognition towards them can be seen from the word of The Prophet (s.a.w) that compare the reward of amil as equal to those that fight and struggle within the path of Allah S.W.T.

According to Yusuf al-Qardhawi in his book "*fiqh al-zakat*," amil means "Those who carry out the zakat activities, starting from collection to the treasury / guardianship. Beginning from the recorder to the numerator that records the debit and credit of zakat and to distribution of zakat to the beneficiaries" (Perak Amil Management Manual, pg. 10). Meanwhile, according to the states of Terengganu Amil Zakat Management Module, amil is defined as "those who are assigned and appointed by the government or government appointed body that has the authority to appoint or revoke the amil's credential to carry out the activities of the collection and the distribution of zakat" (Terengganu States Amil Management Manual, pg. 10).

Considering that amil's role and duty involve zakat property, amil or those who involve in the administration of zakat has to have the criteria and quality as what has been discussed by the jurist (fuqaha). Among the criteria are; an amil has to be a Muslim, "*mukallaf*", healthy and knowledgeable in the affair of zakat. It is clear that amil's knowledge in the affair of zakat is very important and is one of the requirements to qualify for the title of amil. In this matter, the responsible party has to ensure that the appointed amil are well trained and given appropriate courses primarily that involve the collection and distribution of zakat.

Thus, the researchers believe that a study should be conducted to identify the form of existing courses and trainings that was given to all amil zakat fitrah in every state. In addition, this research aims to evaluate the content provided to the amil if there are courses and training either general or specific. The finding of the research will be used as the cornerstone to develop an integrated amil zakat development module and to propose its implementation at the States Islamic Religious Council to all the appointed amil zakat fitrah (zakat collector).

## LITERATURE REVIEW

Muhamad Hasbi Zaenal et al (2016) in his article "Principle of Amil Zakat and Best Recommendations for Zakat Institutions" examined in details concept of amil. It explained not only the role, duty and responsibility of amil but also the rights of amil. The writer concluded that the role of amil was not as an individual task. It was, however, collective governance in administration of zakat. Good corporate governance would enhance and empower the collection and distribution of zakat.

Hairulfazli Mohd Som (2011) in his article "Konsep Amil dan Peranannya dalam Pengurusan Zakat" examined concept of amil theoretically and its basis in Al-Quran and Hadith. It identified ethics of amil and several conditions need to be fulfilled before the appointment of amil. The ethics of amil is essential as amil play major role in administrating zakat collection. The writer not only discussed in details the responsibility of amils according to al Quran and Hadith but also mentioned the discussion among four main mazhab. Besides responsibility of amil, the article also reviewed the rights of amil to get rewards for their rendered services.

Mozef Khaf (1999) in "The Performance of the Institution of Zakat in Theory and Practice" explained that amil was appointed by the government to collect and distribute zakat

collection in the society. The administration and management of zakat at that time became effective due to the good performance and services rendered by appointed amils.

(Abdul Wahab, 1995; Muhammad Aziz, 1993) discovered that before colonization of British, there were no formal religious council and zakat institution to manage collection of zakat. The administration of zakat however was handled by religious leader “ustaz” and imams. This is because at that time, ustaz and imam were most respected and trusted in society to collect and distribute zakat to eligible recipients.

In “Peranan Amil Zakat Di Malaysia Sebagai Pemangkin Pembangunan Tamadun Ummah”, Azman argued that due to life changing, the role of amils was extended where their responsibility was not only limited to zakat collection but also had other multiple tasks. Those multiple tasks of amils included engaging with the society to eliminate poverty, improvement of socio economy, enhancement of asnaf quality from various aspects such as human capital developments, education, and health. These approaches and strategies would be essential for the creation of holistic social development. Since amils one of the main stakeholders in the management of zakat, it is proposed that one model should be developed in order to strengthen and improve zakat management especially zakat administrators or amils in Malaysia. Based on this proposed model, professional training will be provided to amils in various aspects of management of zakat collection and distribution.

Aziz @Hamizi Hashim in “Kod Etika Amil Zakat: Satu Cadangan” proposed for the creation of code of ethics for amil. This code of ethics is a set of statements of abiding principle which must be followed by amils. It would be used as direction for code of conduct of the staff in zakat administration especially amils. Besides enhancing the zakat management, the introduction of this code of ethics would provide a guide for professional behavior and principles to inform individual and collective decision making.

## **METHOD**

The research methodologies applied in the research were quantitative, in which it is field study that use interview method and qualitatively which is documentations research that apply deductive and inductive method. Researchers will use 14 samples in this research from zakat unit and zakat governance centre, State Islamic Religious Council in the 14 states in Malaysia.

The primary data is obtained from the field research whereby the researchers are studying the sample that represents the overall number of amil in each state by interviewing Baitulmal and zakat centre officers all over Malaysia in order to obtain clarification on the form of trainings and courses given to the amil after obtaining the appointed credential. In addition, the researchers will try to obtain information on the content given to the amil if any specific training were provided to them.

The secondary data that were obtained from documentation research refers to reading material in relation to zakat, past researches, chapter and verses from Quran and hadith, zakat institutions reports, monograph and etc. The data obtained from the sources stated above will be reviewed and used as guidelines for the construction of an integrated amil zakat development models includes the module that will be proposed later.

## FINDINGS AND DISCUSSION

The research was initiated by understanding amil appointment procedure by the State Islamic Religious Council in Malaysia. Next is by analysing several convicted cases as basis or a strong platform to carry out the research. In addition, the researchers obtained related information in forms of courses and trainings that were provided to the amil by each states Islamic Religious Council in Malaysia through interview sessions with the Baitulmal officers and zakat governance centre.

### 1. Amil Zakat Appointment Procedures

The process and procedure of amil appointment are accordance totherules and regulation of their respective state but most are not significantly different expect for Johor that requires two sessions of interviews, oral and written in which only the individual that obtain marks more that 40% out of 100% are qualified to apply for the position of amil zakat for the state of Johor. The qualified applicants will be notified to attend a briefing or short course and followed by the certification ceremony and the handoveramil's "card" and other important documents.

Among the duty and responsibilitiesof the current amil zakat are to collect, to register zakat payers as well as to assess the imposed zakat , to distribute, to safeguard and supervise all the zakat property that has been stored (Terengganu, Amil Zakat Management Module, pg. 3), to conduct a fair comprehensive survey in identifying the qualified beneficiaries, to carry out survey to business premises, farms and orchard that fulfil the conditions to contribute zakat (Perak, Amil Zakat Management Module. Pg.13).

### 2. Amil Misconduct Cases

During the process of conducting the research, the researchers have identified that there are few cases reported involving appointed amil zakat all over the states especially in Johor Baharu, Selangor and Terengganu. Among the investigated and brought to court were breach of trust, theft, and loss of fund among other cases such as delay in handing overzakat as what has been set and scheduled by the Zakat division of the State Islamic Religious Council.

Among the case studies conducted by the researchers was also a case of breach of trust as what occurred recently in Johor Baharu, in which an amil appointed by the Johor Islamic Council (MAIJ) was charged in court after an investigation was conducted due to failure in submittingRM 19, 510of zakat collection fund of Kulajjayato MAIJ in the year 2010 (Utusan Malaysia, 2010). The amil zakat was charged in the Magistrates court under the Section 408 of the penal code and was found guilty and charged with 4 years of prison and 3 strokes.

According the Mr.MohdSyahromMohamadSani, Assitantof amilpadi and fitrah, Selangor Zakat Board in an interview session conducted on 21<sup>st</sup> February 2013, there are few isolated cases in each states especially loss, theft and delay in depositing the accumulated fund into the States Islamic Religious Council account as per schedule. Delay such as this will impose some difficulties to the zakat officer in the calculation and distribution of zakat even though it is not a serious case such as breach of trust and theft. The delay in submitting the accumulated fund is seen a discipline issue and ethics among the "amil" in undertakingthe

trust that was given (MohdSyahromMohamadSani, Assistant,amilpadidanfirah, Selangor Zakat Board, interview, 21st February 2013).

With the existence of misconduct among the appointed amil, indirectly in affect the trust of the Islamic society towards the zakat institution in Malaysia. Amil plays an important role in the collection of zakat fund all over Malaysia and cooperation as well as strong commitment from amil zakat are needed to ensure the collection and fund distribution can be allocated fairly among those who deserve (Dato' Dr. Syed Omar Sharifuddin Syed Ikhsan, Chief Executive Officer, Islamic Religious Council and Malay Custom, interviewed on 21<sup>st</sup> January 2013 and Haji Mohd Sufi bin Nayan, Head of Fitr and Qaryah Management, Zakat Governance Centre, Pulau Pinang Islamic Religious Council, interviewed, 22<sup>nd</sup> January 2013).

### 3. Courses and Training After the Accreditation of Amil Zakat

Based on the interview sessions conducted in the zakat unit, The States Islamic Religious Council in Malaysia in relation to training and courses provided to the appointedamil can be simplified as in Table 1 below.

**Table 1: Amil Courses on Malaysia**

No.	States	Training /Courses	Number of Amil
1	Johor	A day briefing in relation to the management of amil, the role of zakat, calculation and collection members' management workshop. Meeting with "amil every months Zakat Seminar Amil Goal Setting Workshop (Haji Ahmad Faisal Bin Mohamed, Assistant Chief Director of Zakat, Baitulmal andWakaf, Johor Islamic Religious Council, interviewed, 25 <sup>th</sup> Ogos 2011)	2080 (10 Districts)
2	Kedah	Amil courses and briefing to the Head of Amil Only the Head of Amil are involved and no specific training or courses provided to the other amil (MohdSani bin Harun, EksekutifZakat, Kedah Dakwah& Collection Division, interviewed on, 6 <sup>th</sup> February 2012)	2786 (11 Districts)
3	Negeri Sembilan	Zakat Briefing / AmilConvention / Half-day Amil Zakat Firtrah courses in relation to zakat obligation and zakat distribution products. (MohdAzwan bin Zulkipli, Head of Special Duties Unit,Negeri Zakat Centre, interviewed, 6 <sup>th</sup> Mac 2012)	2324 (10 Districts)

4	Melaka	<p>Half-day Commissioning Ceremony, Zakat Property Management Meeting and Zakat Info</p> <p>National level Ijtimak Amil</p> <p>Parish Visitation program provides explanation to the amil and also the society</p> <p>To undergo half -day course and talk to obtain the amil zakat fitrah accreditation</p> <p>(En ZuhriIskandar bin A. Rahman, Manager of Corporate Communication and Marketing, Melaka Zakat Centre, interviewed, 24<sup>th</sup> October 2012)</p>	<p>892</p> <p>(4 Districts)</p>
5	Pulau Pinang	<p>Briefing, courses and training (Briefing on the guidelines and rules related to the collection and distribution of Zakat)</p> <p>(Haji Mohd Sufi bin Nayan, Head of Fitr&amp;Qaryah Management Division, Zakat Governance Centre Islamic Religious Council, interviewed, 21<sup>st</sup> January 2013)</p>	<p>1642</p> <p>(6 Districts)</p>
6	Perak	<p>1 day course based on district in relation to matters such as role of Amil, amil rules and legislation, finance and audit rules</p> <p>(Dato' Dr. Syed Omar Sharifuddin Syed Ikhsan, Chief Executive Officer of Perak Islamic Religious Council and Malay Customary, interviewed, 21 January 2013)</p>	<p>2245</p> <p>(17 Districts)</p>
7	Selangor	<p>Half-day briefing by the representative of zakat officer to all the amil in each district in relation to the management of zakat fitrah, distribution of payment coupon, deposit of collective fund and amil ethics.</p> <p>(MohdSyahromMohamadSani, Assistant amilpadi andfitrah, Selangor Zakat Board, interviewed, 21<sup>st</sup> February 2013)</p>	<p>2500</p> <p>(9 Districts)</p>
8	Terengganu	<p>Half -day Amil course</p> <p>(UstNazliAmirri bin Ngah, Zakat Assistant Secretary Terengganu Islamic Religious Council and Malay Custom, interviewed, 10<sup>th</sup>April 2013)</p>	<p>1037</p> <p>(7 Districts)</p>
9	Kelantan	<p>Half-day briefing by the representative to the amil zakat officer in each district pertaining to the management of zakat fitrah, payment coupon, deposit of collective fund and amil ethics.</p> <p>(Wan Fadhlinabt Wan Yusuf, Assistant Zakat Officer, Kelantan Islamic Religious Council and Malay Customary, interviewed, 8<sup>th</sup> April 2013)</p>	<p>1240</p> <p>(10 Districts)</p>
10	Perlis	<p>Trainings provided to the amil zakat through the programs;</p> <ol style="list-style-type: none"> <li>1) States level Ijtimakamil zakat program</li> <li>2) Zakat Assessment Workshop Program</li> <li>3) Zakat and Waqfawareness seminar</li> <li>4) Participation in National Zakat Month Program</li> </ol> <p>(Ust. Hj. MohdNazim bin Hj. Mohd Nor, Manager, Perlis Baitulmal, Perlis Islamic Religious Council and Malay Customary, interviewed, 15<sup>th</sup> January 2013)</p>	<p>102</p> <p>(5 zones)</p>

\* 4 other states which are Sabah, Sarawak, Pahang and Kuala Lumpur are still in the process of obtaining information.

Table 1 above highlighted several similarities for the form of courses and training of Amil such as Johor, Kedah, Pulau Pinang and Perak in which the courses and briefing were conducted for a day. Meanwhile only half-day is conducted in Negeri Sembilan, Melaka, Selangor, Terengganu, and Kelantan. The amil course and briefing touch on several fundamental matters related to zakat, introduction to zakat, the obligation of contributing to zakat, rules of collecting and distributing alms.

There are also differences from the aspect of amil involved in the courses and briefing organized by the States Islamic Religious Council such as Kedah which only provided training to the Head of Amil. As for other states, courses and training are provided to all the appointed amil in the entire district in each state including Head of Amil and amilqaryaj. Perlis Islamic Religious Council and Malay Customary has provided a lot of programs to the amil such as Perlis States Level Ijtima Amil zakat program, Zakat Assessment Workshop program, Perlis States Level Zakat and Waqf Awareness Seminar, National level participation for the month of zakat.

Based on the detail research that were made specifically in the form and content as well as training to amil zakat, Perak has been viewed as aggressive in providing important slots and sessions to amil zakat. In addition, zakat officers were instructed to provide course and briefing in each states and it involves all the appointed amil. Nevertheless, there are a few improvements that has to be done such as the explanation and practice towards matters that are not available in the existing the course such as Amil communication skills, role of ethics and integrity for Amil, sermon (dakwah) and amil leadership as well as knowledge on fatwas related to zakat.

#### **4.4 Suggestion**

Based on the evaluation and the details that were made, it is clear that since post-independence until the year 2016, there are no specific courses in enhancing the development of amil in Malaysia. Thus a full model is required to be developed in the effort of produce a quality and highly skilful amil in managing the administration of zakat collection and distribution in Malaysia. The model is believed to specifically strengthen the management of alms in zakat institution of Malaysia and the States Islamic Religious Council Biatumal Division. Detail explanations in relation to the module are as stated below:

#### **4.5 Development of an Integrated Amil Zakat Model**

The model that was developed by the researchers for this study is “Amil Professional Certification Program”. It is constructed based on the information obtained from the interview and references as well as reports provided by the States Islamic Religious Council. The draft for the constructed module is almost finished with 10 modules entirely. 7 modules were prepared by Islamic Science University of Malaysia (USIM) and 3 more modules will be prepared by the state religious councils and the states zakat centre. Drafts of the modules are as follows:

**Table 2: An Intergrated Amil Zakat Development Modules**

Module	Topic (s)	Content
Module 1	Concept of Zakat according to Islam	This module explains clearly and in details the definition of zakat and evidence or “dalil” of “ <i>pensyariatan</i> ”. This module also trains participants to differentiate types of zakat in Islam. Other than that, explanation on the meaning of zakat fitrah, zakat obligation and Issues based Islamic Law are also discussed in the module.
Module 2	History and roles of Amil in Islam	This module explains in details the history and duties of amil especially during the time of Prophet Muhammad (s.a.w). How amil perform their duty as collectors and the distribution of zakat are also discussed in details within this module. In addition, this module will explain the definition of amil and the conditions of becoming an amil as well their roles and responsibilities in performing their duty.
Module 3	Amil Communication Skills	This module explains in detail the communication concept and the characteristics of a competent communication. In addition, this module also explains on the fundamental of communication, differences between types of communication and identifies communications that are related to amil. Discussion on the function of communication and guidelines in conveying messages effectively as well as barrier in communication are also discussed in the module.
Module 4	Amil Ethics and Integrity	This module is very important in developing a quality, trustworthy and righteous amil. It will explain clearly and in details the ethics and integrity as amil zakat. Participant will also be able to differentiate the concept of ethics and the concept of integrity especially in zakat management. This module will also discuss the obligation of amil zakat in obeying the ethic and self-integrity thus influencing other to follow suits.
Module 5	Analysis of Fatwa Zakat	This module will explain the fatwa of zakat for certain states based on the program conducted by the states. Participant will be exposed to current issues related to zakat and fatwa. Through this module, participants can differentiate zakat fatwa that was issued by the States Mufti Department, including the decision of National Muzakarah Fatwa. Understanding on the fatwa will provide strength to the amil when facing with society if the inquiry on the lawful and unlawful ruling related to fatwa.
Module 6	Zakat Law in Malaysia	This module explains the concept in the existence of the current Zakat law publicly and clearly. It also clarifies the types and punishment on the offense of refusing to pay zakat in accordance to the Islamic law in Malaysia. Other than that, discussions on the importance and vulnerability factor as well as the challenges of law enforcement are also discussed in the module.



Module 7	Amil "Dakwah" and Leadership	This module explains clearly and in details the definition of sermon or dakwah and leadership along with the related evidences. It also explains clearly and concisely the criteria of a sermoner, methods, strategy, and content of sermon or dakwah. At the end of the module, it will discuss the attitude, style and traits of effective leader as well as explaining the features of a comprehensive Islamic leadership.
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\* The modules was formed by referring to the references related to zakat, past researches, from Quran and hadith, report from zakat institution as enclosed in the list of reference.

Meanwhile 3 more modules that will be prepared by the State Islamic Religious Council will involve matter relating to law or states administration enactment that will explain matter such as the jurisdictions of amil, amil regulation and zakat law. Drafts of the modules that can be prepared by the states Islamic Religious Council are as below;

Table 3: Modules Prepared By the Islamic Religious Council

Module	Topics
Module 8	Method of Calculation and payment of Zakat
Module 9	Rules and jurisdiction of Amil
Module 10	Financial Management of Zakat

As a conclusion, the 7 modules cover topics consist of the concept of Zakat according to Islam, History and Roles of Amil in Islam, Amil Communication Skills, Amil Ethics and Integrity, Fatwa Zakat, Zakat Law in Malaysia, Amil Sermon or Dakwah and Leadership. Meanwhile 3 more modules that will be carried out by the States Islamic Religious Council or States Zakat Centre are Method of Calculation and Payment of Zakat, Rules and Jurisdiction of Amil and Zakat Finance Management (AzmanAbRahman, 2012).

These modules are neatly aligned to ensure that the content of the modules can provide impact and achieve the stated learning objectives. Generally, each module consists of introduction, sub-topics, exercises / activities and closing. This model will be conducted in the form of talks, explanation, workshop, group activity and etc. so that is will be able to develop an amil who has soft skills and able to apply all the knowledge learned to provide maximum result in ensuring the formation of civilization especially among the recipients (asnaf), apart in improving the quality of zakat management in their respective organizations (AzmanAbRahman, 2012).

## CONCLUSION

It is hope that the States Islamic Council can cooperate with Islamic Science University of Malaysia in implementing the integrated model of amil zakat development in Malaysia in achieving the desired objectives. With the implementation of this model, it will increase the professionalism of amil zakat in managing the affairs related to zakat. This model will indirectly added quality and standard of their work as a qualified amil. In ensuring the success of this

development model, it is very dependent on the cooperation extended by the States Islamic Religious Council and States Zakat Centre. It is hope with materialization of this module, Malaysia will be known to the world especially in the field of zakat management from the aspect of collection and distribution.

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