UNIVERSITI TEKNOLOGI MARA

THE MECHANISM OF ZAKAT DISTRIBUTION TO ASNAF AND POOR TRUSTEE IN KELANTAN

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Diploma in Muamalat

Academy of Contemporary Islamic Studies

January 2021

ABSTRACT

Zakat is one of pillars of the Islam which is obligatory for Muslims to perform it. The collection and distribution of zakat is an important thing in the zakat management system in each state's zakat centre. Kelantan's zakat management centre is under the supervision of Majlis Agama & Kelantan Malay Customs (MAIK) which is fully powered by the Sultan of Kelantan and is the only organization that manages zakat in this state. This study aims to analyse the distribution of zakat among the asnaf in MAIK. There are many asnaf groups in Kelantan, which are asnaf faqir, asnaf masakin, amil, muallaf, asnaf riqab, asnaf gharimin, asnaf fisabilillah and asnaf ibn sabil. Therefore, this study has three objectives. First, identify who is the individual who is obligate to pay zakat. Second, identify who is deserves to receive zakat. Third, formulate the mechanism of implementation of zakat persistence in MAIK. To achieve these objectives, the study is a case study. This study uses two data which are secondary data and primary data. Secondary data is obtained from online library studies. Primary data was also obtained through in-depth interviews in field studies using the Huberman & Miles technique. The respondent was an Assistant Zakat Officer, Puan Asma bt Mat Salleh who holds this position for almost 13 years. Data obtained from the interview was analysed using content analysis methods. The findings showed that the first was about the zakat distribution system in Kelantan. The distribution of zakat should follow the problems and methods *figh*. Secondly, as a result of the study, found that there were schooling assistance in various categories of learning, from primary and secondary schools as well as university students. Thirdly, the findings showcase the implementation mechanism of the programme to distribute zakat and its implication to community. The findings provided two main implications. First, the emphasis on the distribution of zakat so that no individual is excluded. Secondly, the government was able to eradicate poverty among the community by creating zakat distribution from zakat's funds.

ACKNOWLEDGEMENT

Firstly, I wish to thank God for giving me the opportunity to embark on my Diploma and for completing this long and challenging journey successfully. My gratitude and thanks go to my supervisor Dr Anas bin Ibrahim, who always inspire, guide, tutoring, input and enthusiasm and give me encouragement throughout the production of thesis. I also would like to express my gratitude to the staff of the Majlis Agama Islam & Adat Istiadat Melayu Kelantan (MAIK), especially Puan Syazlin, thank you for being an intermediary between me and the Assistant of Zakat Officer.

My appreciation goes to the Puan Asma bt Salleh, who provided the information and assistance during my interview. Special thanks to my colleagues and friends for helping me with this project.

Finally, this thesis is dedicated to my lovely father, Ismail Mamat and my mother, Salwani Abdullah for the vision and determination to educate me. This piece of victory is dedicated to both of you. All praises to Allah SWT.

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