UNIVERSITI TEKNOLOGI MARA

TECHNICAL REPORT

DETERMINING NEW RATE OF KIFAYAH LIMIT POST-PANDEMIC COVID-19 IN MALAYSIA

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TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

ABSTRACT

Due to Malaysia has been hit by the COVID-19 pandemic, the Malaysian economy has also experienced some changes. Therefore, the kifayah limit needs to be recalculated according to the current economic changes in Malaysia. Hence, the objectives of this study are to simulate the weightage in calculating the kifayah limit as well as to determine new kifayah limit by using the mathematical modelling which is multidimensional method. This method is considering various elements that contribute to a person's basic needs and obligations in calculating kifayah limit. Weightage is assigned to each element to reflect their relative importance in the overall determination of the kifayah limit. There are several elements that need to be considered in the calculation of this kifayah limit. Among them are food, clothing, shelter, transportation, health, and education. Among the asnaf, special attention is given to the poor and fakir as beneficiaries of zakat distribution, as they face financial constraints and struggle to fulfil their basic needs. Apart from that, the importance of this study is to ensure them get their rights fairly and equitably, to help the survival, and make it easier for them financially. Consequently, a detailed process was carried out, comprising not just one or two, but a total of three meticulously prepared simulations, in order to ascertain the new kifayah limit value. These simulations are crucial in evaluating and examining many elements and variables that finally helped develop the aforementioned limit value. It is crucial to remember that this new limit value has a dynamic character and is open to changes based on the decision maker's preferences and choices rather than being rigid and unchanging. The decision maker has an option to prioritize any of the six different factors that serve as the core of their decision-making process since they have a wide range of simulation options at their disposal. So, the flexibility and adaptability of the new kifayah limit value are directly related to the deliberate options made by the decision maker, expressing their own viewpoint, and assessing the importance of each factor against their particular priorities. Lastly, it is recommended for future researchers to investigate the underlying reasons for the simultaneous decrease in certain elements and increase in other elements within the CPI value to gain a deeper understanding of these fluctuations, also including mobile and internet services as other elements in determining kifayah limit.