

## KEDAH STATE MOSQUE INSTITUTIONS OF ZAKAT GOVERNMENT

**Nurman Faiz Ramli**

Akademi Pengajian Islam Kontemporari (ACIS),  
UiTM Shah Alam,  
40450 Shah Alam, Selangor

**Mohammad Syukri Jalil\***

Akademi Pengajian Islam Kontemporari (ACIS),  
UiTM Cawangan Terengganu,  
Kampus Dungun, 23000 Dungun, Terengganu

*\*Corresponding Author's Email: syukrijalil@uitm.edu.my*

---

### Article History:

*Received* : 16 February 2024

*Accepted* : 3 April 2024

*Published* : 25 Jun 2024

© Penerbit Universiti Islam Melaka

---

### *To cite this article:*

Ramli, N. F. & Jalil, M. S. (2024). Kedah State Mosque Institutions Of Zakat Government. *Jurnal 'Ulwan*, 9(1), 85-96.

### ABSTRACT

Zakat is a mandatory obligation for all physically fit Muslims, as it is one of the essential tenets of Islam referred to as the five pillars. Zakat is of great importance in the collective existence. This is because it can improve the overall well-being of persons who need assistance with their daily needs, education, and other relevant areas. Zakat is considered a potent method for alleviating poverty, as it guarantees that the deserving recipients receive their allocated benefits through the collection of zakat. The State Islamic Religious Council oversees the allocation and supervision of these establishments, as Islamic religious matters in Malaysia are under the purview of state authorities as outlined in the Federal Constitution. Accordingly, each state has a zakat board that is accountable for overseeing the collection of zakat. The diverse implications for the collection and allocation of zakat arise from the unique approaches adopted by different states in dealing with zakat-related issues. However, the question at hand is whether this zakat institution can effectively mitigate the poverty problem that affects some segments of the Malaysian people.

**Keywords:** mosque, governance, zakat

## 1.0 INTRODUCTION

Zakat is a phrase that denotes purity and cleanliness. Zakat, as defined by Shariah, is the practice of donating a designated portion of one's assets or property rights to worthy individuals at a specified rate. This occurs once a certain threshold (nisab) has been met and at least one year has elapsed, or after the completion of a crop harvest. Zakat is of utmost importance in Islam, to the extent that it is considered one of the fundamental pillars of the religion. Hence, individuals who have the necessary resources and sufficient financial means are required to make a yearly contribution of zakat, which is a particular type of charitable donation. Zakat, being a mandatory practice, provides numerous benefits, particularly to followers of Islam. Zakat is a form of religious dedication to Allah SWT that entails the monetary contribution of a predetermined sum. Jihad, sometimes known as property sacrifice, is the voluntary act of deliberately giving up a little portion of a loved one's belongings. Concurrently, the act of giving zakat can help eliminate greed, materialism, and stinginess. Through the act of zakat, Muslims can express their appreciation towards Allah SWT for the blessings they have received and contribute a portion of their money to promote the progress of the Islamic faith. (Ismail Kamus and Mohd Azrul Azlen Abd Hamid, 2017).

The administration of zakat in Malaysia has seen significant transformations in both its collection and distribution processes, encompassing historical and current periods. Various improvements were made to improve the capability of specialised zakat institutions in assisting disadvantaged folks. Although the governance of zakat management in Malaysia may vary throughout different states, the overall objectives and purposes remain consistent: to ensure the preservation and advancement of the community's development in areas like as spirituality, economy, social welfare, health, and various other domains. Various initiatives are implemented to guarantee the effective, fair, and unbiased allocation of zakat (Ab Rahman, 2019). The main aim of this study is to investigate the administration of zakat within mosque institutions. Mosques play a vital role in the management of zakat and act as the central hub for social and economic initiatives. Zakat is very suitable for the act of giving and distributing. The mosque functions as a central gathering place for Muslims to come together, participate in collective worship, and interact socially.

## 2.0 PROBLEM STATEMENT

Zakat institutions in Malaysia encounter numerous issues in the administration of zakat, particularly over its allocation. Firstly, this is apparent from the dissatisfaction stated towards the payment of zakat, as emphasised by Abdul Latif (1998), Salleh (2006), Ahmad et al. (2006), Wahid et al. (2009), and Wahid et al. (2010). In addition, there is the issue of directly transferring zakat to the intended beneficiaries of zakat (Salleh, 2006; Ahmad et al., 2006; Wahid et al., 2009). Moreover, the allocation of zakat is specifically aimed at the asnaf fakir and destitute, as emphasised by Salleh et al. (2006). This is exacerbated by the presence of excess zakat that is not provided on a yearly basis by most states in Malaysia (Salleh, 2006; Wahid et al., 2010). This issue becomes much more troublesome when the handling of zakat is centralised (Salleh, 2006).

This study will specifically examine the governance of zakat at the Masjid in Kedah. The researcher chose this place as the study site due to its designation as an authorised zakat collection agent or centre under Lembaga Zakat Negeri Kedah. Furthermore, this mosque is located in a residential area that accommodates residents with varying financial levels, right in the centre of the city. The main aim of this study is to determine the zakat governance approach used at a particular mosque situated in the state of Kedah.

### **3.0 LITERATURE REVIEW**

Zakat has been crucial in fostering the development of the Islamic economy from the era of the Prophet Muhammad (SAW). Through the use of zakat contributions from capable Muslims, asnaf or zakat recipients have gained numerous benefits, such as financial aid and provisions of sustenance, among other perks. This effort has offered support to individuals who are socioeconomically disadvantaged, allowing them to sustain their means of living and stay united with their family members. Over time, the zakat revenue received by the recipient has rendered them eligible to additionally fulfil the role of zakat payers. Zakat institutions have the main goal of supervising the global management of zakat organisations. Presently, zakat institutions in Malaysia are experiencing substantial expansion and are being effectively managed. The aspiration is for the zakat institution in Malaysia to ultimately attain worldwide acclaim as the foremost zakat institution, thus aiding countless Muslims in their sustenance.

#### **3.1 Zakat Management In Malaysia**

Zakat administration in Malaysia predates colonialism. During that period, zakat was not regulated by law. As a result, individuals who were obligated to pay zakat would directly give it to ustaz, or religious teachers, who would then act as amil and distribute it to the deserving asnaf. This illustrates the zakat payers' profound faith in the instructors and their religion, considering them as their amil. The zakat payers' self-assurance and contentment with their duty as amil stem from the personal traits instilled in them by ustaz and teachers during that period. The responsibility for overseeing the Zakat was delegated to the Religious Council and Malay customs during the colonial period. The imam of each village has the duty of gathering zakat, which is then given to the government to support Islamic governance. Zakat is disbursed by the mosque's imam, who demonstrates assurance in his competence to efficiently administer zakat and in his personal integrity (Wahid, 2009).

Currently, the responsibility for managing zakat is delegated to each state and its respective leader of an Islam-based religion. Several states, such as Selangor, the Federal Territory of Kuala Lumpur, Pahang, Penang, Malacca, and Negeri Sembilan, have implemented the privatisation of their zakat organisations. According to Pusat Pungutan Zakat Wilayah Persekutuan, the purpose of this privatisation was to enhance the quality of zakat administration by delivering excellent service, maximising customer happiness through a professional approach, utilising modern technology, and adhering to Islamic values. Ultimately, this will ensure that the administration of zakat adheres to Islamic teachings in an efficient

manner. This position should align with the requisite attributes of an institution that upholds justice, without corruption, and exhibits efficient governance (Sanep Ahmad, 2006).

### **3.2 The Relationship Between Mosque Institution And Zakat**

The mosque functions as a central hub for Muslims to engage in the worship of Allah and carry out their daily routines. It is the sacred and revered dwelling place of Allah. The mosque institution is a dynamic and changing entity that encompasses several functions and influences the Muslim community in all aspects of life. The term "society" denotes the intricate web of connections among individuals within a broader social framework. A society can be classified as a Hadhari community if it has and provides a range of resources to educate its members on the development of their intellect and moral values, encompassing both spiritual and physical aspects (Mustari, M. I. & Jasmi, K. A., 2008). Hadhari civilization is defined by various characteristics such as self-centeredness, the quest for knowledge, the harmonisation of spiritual and material aspects, the discernment of moral values, the ability to establish life priorities, and other attributes. Being in the presence of grand, lavish mosques adorned with many designs and decorative styles evokes a sense of heightened pride.

Although the building of a mosque is considered more important than its purpose, it is commonly seen as a place of worship (Mustari, M. I. & Jasmi, K. A., 2008). The proposition posits that the mosque primarily functions as a dedicated site for religious worship and occasionally fulfils the role of hosting significant Islamic festivities and rituals, such as nuptial agreements. Although the mosque is currently engaged in various initiatives in certain regions, it remains insufficient. The mosque was built by the Hadhari community as the central hub or focal point of society. The mosque should function as a central hub for all activities, providing comprehensive services and amenities in a convenient and efficient manner. Additionally, it is inviting and easily accessible. The mosque serves as a platform for the diffusion of knowledge, thanks to the community's emphasis on the cultivation of knowledge and respect for scholars (Mustari, M. I. & Jasmi, K. A., 2008).

### **3.3 The Function Of Mosque In Islamic History**

The mosque serves as a sacred space for religious prayer and also functions as a central hub for social interactions. Hence, the structure should be strategically positioned, conveniently reachable, and in proximity to densely populated areas rather than being distant from residential hubs. The mosque embodies more than mere national pride. The mosque institution serves a wide range of purposes due to its central position in society and its representation of Rasulullah SAW (Mustari, M. I., & Jasmi, K. A., 2008). The mosque serves various functions, such as being a hub for religious worship, a centre for educational and preaching activities, a venue for social gatherings, a place for Muslim community meetings, a facility for welfare and social programmes, a lodging place, a military base, a medical facility, a centre for government and political affairs, an office for the head of state, a court, and a prison for prisoners of war. The practice of Zakat, which refers to the act of providing alms

and infaq, has been observed since the early days of Islam in Mecca. Muslims are encouraged to allocate a portion of their wealth to comply with Allah SWT and enhance their devotion. The Quranic verses lack explicit elucidation on the zakat responsibility, encompassing the specific nature of assets and the precise amount of zakat that is required to be given.

Zakat payments during that period were only derived from the benevolence and empathy of Muslims. Two years following the migration of the Prophet Muhammad to Medina, the legislation of zakat was unveiled in the Islamic faith. It is very clear what zakat payments are needed, what kinds of things are subject to zakat, who can receive zakat, and other important details about zakat (Kahf, 1999). During that period, the mosque functioned as the central hub for the administration and supervision of zakat. The mosque will be the inaugural Baitulmal institution in Islamic history, serving as the central hub for the collection of all newly acquired property and revenue (Hairunnizam et al., 2012). The mosque not only serves as the administrative centre for national affairs related to the organisation and planning of regulations but also plays a crucial role in addressing issues concerning the Muslim community. Additionally, the mosque serves as a central hub for activities related to the management of zakat, particularly those involving the function of Baitulmal (Sidi Ghazalba, 1975).

During his reign, Caliph Umar bin Khattab made the decision to allocate additional zakat payments specifically for emergency circumstances. This is due to the fact that, during that period, the quantity of zakat funds collected significantly exceeded the amount that was disbursed. Consequently, he has officially established the Baitulmal institution to assume the task of overseeing the zakat money. Baitulmal serves as a treasury or Islamic financial institution for handling the country's money. The creation of this Baitulmal not only provides amenities for Muslims but also aims to defend the interests and benefits of Islam. In order to enhance the state's involvement in the administration of zakat and ensure the effective distribution of zakat funds, Baitulmal is tasked with developing an initiative to supervise the management of the national zakat (Ab Rahman, 2019).

When the Islamic kingdom was at its height, the mosque institution performed a key function as the administrative hub of the country. Currently, government agencies have assumed the diverse roles of the mosque institution, including the establishment of organisations such as Institutions, ministries, boards, and centres (Fidlizan & Mohd Yahya, 2009). Ab Rahman (2019) asserts that mosques are exclusively acknowledged as venues for prayer and religious practices. In order to regain the trust and assurance of Muslims and revive the grandeur of the mosque institution, it is necessary to emphasise its role as a catalyst for socioeconomic development within the community. In order to fully and comprehensively empower zakat institutions, it is imperative to conduct a thorough analysis of the mosque's position within the framework of zakat management.

### **3.4 Zakat Management In The Mosque**

The implementation of zakat governance in mosque institutions, including management issues and human resource development, should be given top priority to ensure that Muslims in need receive the highest quality of service (Ahmad Shahir

& Adibah, 2010). The obstacles faced in managing zakat inside mosque institutions encompass resistance towards establishing zakat offices within mosques, which involve distribution counters and the appointment of staff or amil responsible for zakat duties. Coordination between the development of facilities and the deployment of human resources is necessary to meet the criteria for implementing zakat management in the mosque. It is important to examine factors such as providing rewards for the execution of the notion of amil and empowering the amil profession to be recognised as a standard profession (Ab Rahman, 2019). It is necessary to establish professional Amil posts in each locality with a fixed remuneration to ensure that designated Amils can work full-time throughout the year. It is recommended to designate individuals who have expertise in zakat and religious knowledge, as well as those with advanced academic skills, as amil (Ram, 2011). Implementing this plan will enhance the quality and professionalism of the zakat management profession in Malaysia. Additionally, it will increase the efficiency and effectiveness of the zakat management system in terms of collection and distribution (Ab Rahman, 2019).

### **3.5 Financial Management Of Mosque Funds**

Financial management is essential for both for-profit corporations and charitable organisations, such as mosques. The ability to successfully handle funds is crucial for the success of an institution, as it directly affects its operations (Salawati, 2009). According to Nangkula Utaberta and Hafshah Othman (2011), if a company does not efficiently manage its asset and liabilities management, it will not be able to continue for a long period of time. A mosque, similar to other institutions, requires adequate financial support in order to effectively execute all of its intended tasks. The mosque is considered by Joni Tamkin and Che Zarina (2003) as one of the most vital institutions for fostering unity within the ummah. The mosque is a sacred space where Muslims gather to engage in worship and seek spiritual rejuvenation. The mosque fulfils multiple functions, rendering it the most esteemed institution on the planet. The building of the mosque can facilitate a diverse range of activities encompassing education, community engagement, administration, sports, and entrepreneurship, alongside its basic function of hosting congregational prayer. According to Ajmain Safar, Ismail Mustari, and Idris Ismail (2004), the mosque serves as a productive establishment that manufactures items for the community's utilisation and distribution. It is imperative to closely monitor mosques to guarantee that the output is consistently of excellent quality.

Hence, it is crucial to effectively administer the mosque in order to garner support from diverse endeavours, such as fostering moral growth and nurturing spiritual development. Jaafar et al. (2010) and Mohd Yahya et al. (2012) discovered that certain mosques have amassed substantial funds that are not being utilised appropriately. Instead, these funds are being invested in passive financial products such as savings accounts and bank investment accounts, which typically generate annual returns of only 5% to 7%. Abdullah (2009) explains that the problem of "passive investment" develops due to the intricate bureaucratic nature of financial procedures. Consequently, mosques wind up accumulating savings in the bank, despite the fact that the donors originally intended for their funds to be utilised for

enhancing the mosque's aesthetics. In addition, certain mosques face a financial shortfall, where their expenditures consistently exceed their revenue. This problem commonly impacts mosques located in rural regions. As per the research conducted by Zakaria and Mohd Kamal (2004), the majority of parish mosques in Malaysia face financial difficulties because to their reliance on contributions for mosque funds and the absence of financial support from the government or the state's Islamic Religious Council. As a consequence of this situation, the mosque assumes a passive role, limiting its usage to conducting congregational prayers and preventing it from participating in other religious or social endeavours.

Undoubtedly, there are mosques that effectively coordinate diverse initiatives that bring advantages to the local community, encompassing educational mentoring sessions, inspirational programmes, religious instruction for Muslims and Muslim women, sports activities held on mosque premises, and income-generating endeavours like sales stalls. This scenario typically occurs mostly in prominent mosques, such as state and district mosques, whereas it is more appropriate to implement and execute such initiatives in parish mosques, since they are the institutions that are in closest proximity to the community. Joni Tamkin, Mohd Yahya, Fidlizan, and Mohd Fauzi (2011) recommended that the mosque management should expand the utilisation of mosque funds in a more comprehensive manner.

This can have a positive impact on the surrounding areas, including the implementation of a mosque investment plan that involves less risky investments in accordance with Shariah principles. Such investments may include unit trusts, Islamic securities, Sukuk, and other financial instruments. Creating a consortium of multiple mosques to provide financial aid to Muslim entrepreneurs in the local area or region. The establishment of retail stores, booths, and other enterprises in mosque neighbourhoods holds considerable potential for generating cash and indirectly establishing employment opportunities for local residents. Utilising funds from the mosque to engage in real estate investments, such as leasing property or developing commercial establishments in close proximity to the mosque.

### **3.6 Zakat Management In The State Of Kedah**

The state of Kedah has established specific laws and regulations to control the administration and management of zakat, which were enacted with the explicit purpose of initiating the journey of the zakat institution. Kedah is the first state to separate zakat-related laws and legislation from those created below the zakat enactment. The regulations pertaining to zakat were instituted in the state of Kedah in the year 1355 H. The document is titled "*I'lan al-Nasihah min Khusus al-Zakat*," which translates to "Notice providing advice on matters related to zakat." This message was dated the 19<sup>th</sup>. The year 1355H (Kedah State Zakat Department, 1992). The announcement is accompanied with a proposed zakat regulation referred to as the People's Zakat and Sedekah Assembly Islamic Kedah. The Annual Zakat Law 1374H, an exceptional zakat legislation of the state of Kedah, was initially implemented in 1955. The year 1955 AD. The Kedah Zakat Enactment of 1955 (No. 4) remains in force to this day, albeit with certain amendments made in 1962 and

1982. Additionally, zakat-related laws and regulations were enforced in several locations (Ahmad Hidayat, 2005).

The implementation of mosques as a central hub for collecting and distributing zakat throughout the community in the state of Kedah has also been recognised as advantageous for the state of Kedah. Nevertheless, the mosque's involvement in zakat affairs is currently in its nascent phase and has not been fully executed. As an illustration, Lembaga Zakat Negeri Kedah has assigned specific mosques in the state of Kedah as sites for the distribution of zakat. Pejabat Zakat Daerah Sik (PZDS) has selected the Bandar Baru Beris Jaya Mosque in Sik as the designated site for dispensing zakat to the asnaf residing in the nearby vicinity (Ab Rahman, 2019). Zakat collection and distribution have been introduced in the state of Kedah, although they are currently characterised by a formal and methodical approach.

The collection of zakat in the mosque is limited to zakat fitrah and does not encompass other forms of zakat, such as zakat on gold, income, crops, and livestock. Unlike the distribution of zakat, certain mosques in the state have been specifically designated as zakat distribution sites by Lembaga Zakat Negeri Kedah. The State Zakat Institution of Kedah selected mosques such as Kampung Bukit Nambua Mosque and City Mosque Baru Beris Jaya, Sik, Kedah. In general, the administration of the mosque and the District Zakat Office in Kedah expresses satisfaction and anticipates the continuation of this zakat distribution plan in the future. According to Ab Rahman (2019), the imams in both districts perceive the distribution of zakat in the mosque as a strategy to enhance the mosque's popularity and promote people's comprehension and recognition of the significance of zakat.

#### **4.0 METHODOLOGY**

The term "research methodology" simply refers to the practical approach used in a particular research study. Specifically, it centres on the systematic approach of a researcher in designing a study to generate accurate and dependable results that align with the research's aims and objectives. Research methodology offers several benefits, including access to research instruments, the development of an analytical mindset, the systematic application of thought to observations, the enhancement of research methodology, and the opportunity for in-depth study and understanding of the subject (Derek Jansen and Kerry Warren, 2020). The chosen research methodology is qualitative, specifically a library study. This involves collecting information from many sources such as books, journals, papers, past case studies, official websites, and other relevant materials. This is essential since it gathers all the necessary data and information to ensure the seamless progress of the project's development. The studies establish the overarching goals of the initiatives during the planning and data collection phases.

#### **5.0 RESULTS AND DISCUSSIONS**

According to this study, the researcher discovered that the management of zakat at Kedah mosques is carried out through a well-structured organisation and adheres to the requirements established by Lembaga Zakat Negeri Kedah. As an extra



recommendation to the two entities, namely Lembaga Zakat Negeri Kedah and mosque institutions, the researcher proposes that Lembaga Zakat Negeri Kedah enhance their zakat management, particularly in the context of mosques. For instance, Lembaga Zakat Negeri Kedah should enhance their oversight of zakat management in mosques to ensure prompt and reasonable resolution of any arising concerns.

Furthermore, Lembaga Zakat Negeri Kedah can support zakat agents, zakat agent helpers, and 'amil in mosque institutions by promoting the payment of zakat in mosques. Many individuals remain unaware of the refund provided by Lembaga Zakat Negeri Kedah due to the collection of zakat at the mosque. This endeavour can be accomplished by community campaigns or advertising, including radio, television, brochures, and other forms of mass media. Consequently, the management of zakat in mosque institutions would be enhanced, ensuring increased safety and reliability. Furthermore, the researcher proposed that mosque institutions should maintain their dedication and progress in accordance with the contemporary era. It is widely recognised that the majority of mosque institutions are overseen by elderly individuals. This generation typically lacks contemporary knowledge and proficiency in current systems. Hence, the mosque officials and committee members can deliberate on the matter via meetings. The researcher proposes that the mosque select young individuals as committee members who can actively facilitate the implementation of mosque programmes. Consequently, the remaining committee members can acquire the skills or expertise possessed by these dynamic young individuals. An operational mosque institution has a highly beneficial impact. For instance, crucial information, particularly about zakat, can be efficiently and successfully disseminated due to the frequent events held at the mosque, which attracts a large number of attendees. Furthermore, this study necessitates further investigation into the governance of zakat in mosque organisations, as the established rules or standards may evolve over time.

## **6.0 CONCLUSION**

The Lembaga Zakat Negeri Kedah and mosque institutions shall persist in delivering optimal zakat management services to the community in the state of Kedah. Periodic enhancements will be implemented to enhance the governance of zakat and attain its initial goals. In order to fulfil client needs and ensure satisfaction, Lembaga Zakat Negeri Kedah is dedicated to providing comprehensive, continuous, excellent, and internationally recognised services for the collecting and distribution of zakat in compliance with Shariah law. The researcher aspires to utilise and extend the zakat rules from the state of Kedah to other nations in the future. The researcher anticipates that the Kedah State Mosque, as a government institution for Zakat, will actively engage in mosque activities, particularly in matters related to zakat, and serve as a benchmark for other mosques.

## Author Contributions

Ramli, N. F., Conceptualization, methodology, writing-original draft preparation.  
Jalil, M. S., Data curation, validation, supervision.

## Conflicts Of Interest

The manuscript has not been published elsewhere and is not under consideration by other journals. All authors have approved the review, agree with its submission and declare no conflict of interest on the manuscript.

## REFERENCES

- Ab Rahman, A., & Yeap, M. J. M. F. (2019). Memperkasa Pengurusan Agihan Zakat di Institusi Masjid Malaysia: Isu dan Cabaran (Empowering Zakat Distribution Management in Mosque Institutions of Malaysia: Issues and Challenges). *UMRAN- International Journal of Islamic and Civilizational Studies*, 6(2-2).
- Abd Halim, M.N., Arifin, M.S., Rawi, N., Mastura, M.S. & Siti Nor Hidayah. T. (2009). *Pengintegrasian Zakat & Cukai di Malaysia; Menerajui Kecemerlangan Zakat*. Shah Alam: Pusat Penerbitan Universiti, Universiti Teknologi Mara, Shah Alam.
- Abdul Latif, m.d. (1998). Zakat management and administration in malaysia. kertas kerja dibentangkan di seminar of zakat and taxation di universiti islam Antarabangsa Malaysia.
- Abdullah, A. G. (2009) Pengurusan kewangan masjid: Isu dan cabaran. Prosiding Seminar Pengurusan Masjid Peringkat ASEAN. Sintok: Universiti Utara Malaysia.
- Ahmad Hidayat Buang. (2005). "Undang- undang dan Penguatkuasaan Zakat dan Fitrah di Malaysia". Di dalam Ahmad Hidayat Buang (editor). *Mahkamah Syariah di Malaysia- Pencapaian dan Cabaran*. Kuala Lumpur: Penerbitan Universiti Malaya.
- Ahmad Shahir & Adibah Abdul Wahab. (2010). *Pengurusan Zakat di Negeri Selangor: Isu dan Cabaran*. Prosiding Konvensyen Kebangsaan Perancangan & Pengurusan Harta dalam Islam 2010. 14 Julai 2010. Jabatan Syariah, Fakulti Pengajian Islam UKM.
- Ahmad, S., Wahid, H. & Mohamad, A. (2006). Penswastaaan institusi zakat dan kesannya terhadap pembayaran secara formal di malaysia. *International Journal of Management Studies* 13(2): 175-196.
- Ajmain Safar, Ismail Mustari & Idris Ismail. (2004). Peranan masjid dalam membangun ummah. Prosiding Seminar Kebangsaan Pengurusan Masjid 25-27 September 2004, Kedah. Sintok: Pusat Islam Universiti Utara Malaysia.
- Azman, A.R., Syed, M.N., Ahmed, W. M., Wan Mohd, F.A. (2012). Persepsi dan Pengetahuan Mahasiswa Tentang Proses Permohonan Zakat: Kajian ke atas Mahasiswa Universiti al-Azhar, Kaherah, Mesir. Nilai, USIM, N.Sembilan, Malaysia.

- Fidlizan & Mohd Yahya. (2009). Pendidikan Pelaburan Dana Masjid Kepentingan Memperkasa Ekonomi Ummah. Kongres Ekonomi Islam Ketiga. Kuala Lumpur: Yayasan Pembangunan Ekonomi Islam Malaysia.
- Hairunnizam Wahid, Sanep Ahmad & Radiah Abdul Kader. (2010). Pengagihan Zakat oleh Institusi Zakat kepada Lapan Asnaf: Kajian di Malaysia. *Jurnal Pengurusan JAWHAR*, 4(1), 141-170.
- Hairunnizam Wahid, Sanep Ahmad & Radiah Abdul Kader. (2012). Melokalisasikan Urus Tadbir Pengagihan Zakat: Peranan Institusi Masjid di Malaysia. *Asian Journal of Accounting and Governance*, 3, 71-83. Interview Session with Mr. Yusof bin Abdullah and Mr. Mohd Saipul Azmi bin Che Pi @ Abdullah at Masjid Sultan Abdul Halim, Sungai Petani (12 January 2023).
- Ismail Kamus & Mohd Azrul Azlen Abd Hamid. (2017). *Indahnya Hidup Bersyariat*. Telaga Biru Sdn.Bhd.
- Ismail, A.G. & Sanusi, N.A. (2006). Perluasan kewajipan berzakat, jaminan sosial dan desentralisasi fiskal. dlm. *Zakat: Pensiaryatan, Perekonomian & Perundangan*, disunting oleh Hailani & Abdul Ghafar. Bangi: Penerbit Universiti Kebangsaan Kelantan.
- Jaafar, A., Sanep, A., Mariani A.M. & Hairunnizam, W. (2010). Dana dan harta masjid di Malaysia: Ke arah pengurusan strategik. National Workshop on Capacity Building Towards Excellence in Econ. Research & Policy Formulation, 23-24 April 2001, Fakulti Ekonomi UKM dan UUM.
- Joni Tamkin Borhan & Che Zarrina Saari. (2003). *Pembangunan ekonomi masjid*. Dlm. Norrodzoh Siren & Yusmini Md. Yusof (Penyt.), *Membangun institusi masjid*. Petaling Jaya: Intel Multimedia & Publication.
- Joni Tamkin Borhan, Mohd Yahya Mohd Hussin, Fidlizan Mohammad & Mohd Fauzi Abu@ Hussin. (2011). *Membentuk usahawan Muslim: Peranan dana masjid*. Al-Basirah, 1(1), 53–63.
- K. Ali (Prof). 1974. *A Study od Islamic History*. Culcuta: Mullick Brothers.
- Aboebakar. 1976. *Sejarah Masjid*. Ttc: Tp.
- Khaf, M. (1999). *The Performance of the Institution of Zakat in Theory and practice*. International Conference on Islamic Economics Towards the 21st Century. Kuala Lumpur. April 26-30, 1999.
- Lateff, E. E. A., Palil, M. R., & Hassan, M. S. (2014). Prestasi Kecekapan Agihan Kewangan dan Bukan Kewangan di Kalangan Institusi Zakat di Malaysia. *Jurnal Ekonomi Malaysia*, 48(2), 51-60. Majlis Agama Islam Negeri Kedah Official Website. <https://maik.kedah.gov.my/index.php/foodbank/>
- Md. Rafiqul Islam. (2016). General Mosque Based Zakat Model To The Alleviation of Poverty – Evidence From Bangladesh. *IOSR Journal of Business and Management (IOSR-JBM)*, 18(4), 1-9.
- Mohammad Alias, Ismail Mat, Zurina Kefeli @ Zulkefli and Asharaf Mohd Ramli. (2011). *Zakat Management in Malaysia*. In LIFE 3 Proceeding 3rd INSANIAH-IRTI Langkawi Islamic Finance and Economics International Conference, 29-31 October. Pp. 89-213.
- Mohammad Syukri Jalil. (2022). *Introduction to Islamic Wealth Management in Economics and Finance*. ACIS UiTM (Terengganu).

- Mohd Yahya Mohd Hussin, Fidlizan Muhammad, Azila Abdul Razak, Nurul Fadly Habidin & Syed Ismail Syed Mohamad. (2012). Eksplorasi dana kewangan masjid di negeri Perak. *Prosiding PERKEM*, V11(2), 1274–1286.
- Mohd Roslan, M. N. & Wan Mohd, T. W. O. (2011). Sejarah dan perkembangan pendidikan Islam di Malaysia. *Jurnal at-Ta'dib*, 6(1).
- Mohd. Yusuf Othman. (1997). *Menjana Kelahiran Khaira Ummah Melalui Institusi Masjid*. Kertas kerja seminar Pemantapan Institusi Masjid: Wasilah Ke Arah Kecemerlangan Umat. INMIND.
- Muhammad, A.A. (1993). *Zakat and Rural Development in Malaysia*. Kuala Lumpur: Berita Publishing.
- Mustari, M. I. & Jasmi, K. A. (2008). *Fungsi dan Peranan Masjid dalam Masyarakat Hadhari*. Skudai, Johor Bahru: Universiti Teknologi Press. ISBN: 978-983-52-0503-3.
- Nangkula Utaberta, & Hafshah Othman. (2011). Analisis hadits dalam permasalahan perancangan masjid modern di Malaysia. *Journal of Islamic Architecture*, 1(3).
- Nor Azlina, A. W., Norafifah, A. H., & Norajila, C. M. (2016). *Pemeriksaan Peranan Masjid Di Malaysia Era Kontemporari*. *Academia Journal UiTMT*, 220-221. Portal Rasmi Lembaga Zakat Negeri Kedah.
- Pusat Pungutan Zakat Wilayah Persekutuan (2006), *Laporan Zakat*. Kuala Lumpur: Pusat Pungutan Zakat Wilayah Persekutuan, h. 24.
- Qardawi, Y. (1996). *Hukum zakat - Studi Komparatif Mengenai Status dan Filasafat Zakat berdasarkan Quran dan Hadis*. terj. Salman Harun et al. Indonesia: Penerbit litera Antara Nusa.
- Ram Al Jaffri. (2011). *Profesionalisme Amil dalam Transformasi Agihan Zakat*. Dlm. Muhammad Syukri Salleh, Mohamad Salleh Abdullah & Zahri Mamat. (eds.). *Transformasi Zakat: Daripada Zakat Saradiri kepada Zakat Produktif*. Pulau Pinang: PUZ, MAINPP & ISDEV.
- Salawati Haris. (2009). *6 Strategi masjid boleh buat duit*. *Yadim: Milenia Muslim*.
- Salleh, M.S. (2006). *lokalisasi pengagihan zakat: satu cadangan teoritis*. dlm. *Zakat: Pensyariatan, Perekonomian & Perundangan*, disunting oleh Hailani & Abdul Ghafar. Bangi: Penerbit Universiti Kebangsaan Malaysia.
- Sanep Ahmad, Hairunnizam Wahid dan Adnan Mohamad (2006), "Penswastan Institusi Zakat dan Kesannya Terhadap Pembayaran Secara Formal di Malaysia", *International Journal of Management Studies* 13 (2), h. 179.
- Wahid, H., Ahmad, s. & Abdul Kader, R. (2009). Pengagihan zakat oleh institusi zakat di Malaysia: mengapakah masyarakat islam tidak berpuas hati? *Jurnal Syariah* 17(1): 89- 112.
- Wahid, H., Ahmad, S. & Abdul Kader, R. (2010). Pengagihan zakat oleh institusi zakat kepada lapan asnaf: kajian di Malaysia. *Jurnal Pengurusan JAWHAR* 4(1): 141-170.
- Zakaria Bahari, & Mohd Kamal Omar. (2004). *Penjanaan dana pengurusan masjid*. *Prosiding Seminar Kebangsaan Pengurusan Masjid 25-27 September 2004*. Kedah: Pusat Islam Universiti Utara Malaysia, Sintok.<http://ijms.uum.edu.my/>