

# THE METHOD OF ZAKAT DISTRIBUTION IN KEDAH

Che Norzila Binti Sulong<sup>1\*</sup>  
Nurul Fahada Binti Johari<sup>2</sup>  
Ahmad Faizal Ramly<sup>3</sup>  
Azarudin Bin Awang<sup>4\*</sup>

<sup>1</sup>Academy of Contemporary Islamic Studies (ACIS), UiTM Terengganu Branch  
(Email: chenorzila@uitm.edu.my) (corresponding author)

<sup>2</sup>Academy of Contemporary Islamic Studies (ACIS), UiTM Terengganu Branch  
(Email: nurulfahada2@gmail.com)

<sup>3</sup>Academy of Contemporary Islamic Studies (ACIS), UiTM Terengganu Branch  
(Email: faizalramly@uitm.edu.my)

<sup>4</sup>Academy of Contemporary Islamic Studies (ACIS), UiTM Terengganu Branch  
(Email: azaru154@tganu.uitm.edu.my)

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**Abstract:** Zakat is one of the pillars of Islam that is obligatory for Muslims to fulfill. The distribution of zakat is one of the important things in the zakat management system in every state zakat center. The Kedah state zakat management center is under the auspices of Lembaga Zakat Negeri Kedah (LZNK) which has full authority from the Sultan of Kedah and is the only organization that manages zakat in the state. There are many asnaf in Kedah. This study aims to analyse the method of zakat distribution in Alor Setar, Kedah. Using a case study as its design, this study obtains its data primarily through online interviews. Secondary data is obtained from library studies. The respondent for the study is the Manager of the Kedah Zakat International Research Center, Puan Dr. Hafizah Binti Zainal. The data obtained from the interviews were analyzed using content analysis methods. The study's findings show the zakat distribution system in Alor Setar, Kedah. The distribution of zakat is executed by maslahah and fiqh methods. Second, the results of the study, found that there was help available before Third, the findings of the study demonstrate the method of program implementation to distribute zakat and its implications to the community. The results of this study provide the government can eradicate poverty in the community by creating the distribution of zakat from zakat funds.

**Keywords:** Method, Zakat, Distribution, Asnaf, Kedah

## Introduction

Zakat is an important instrument in the socio-economic structure of Islam. Its significance is demonstrated by the fact that it is one of the five pillars of Islam, upon which the Islamic rule of conduct is based, and by the fact that in the Quran, the commandment of prayer is usually followed by the mandate of zakat. Zakat is not only made obligatory for this *ummah* but it was decreed during previous Prophets as well. The management of zakat by an institution commonly known as *Baitulmal* was successfully introduced and executed throughout the golden era of Islamic history.

## Problem Statement

The zakat distribution mechanism in this country has been found to be less effective in curbing the problem of poverty among Muslims even though the amount of zakat collection by *Lembaga Zakat Negeri* is reported to increase every year. This is due to the fact that the distribution of zakat is not followed up by an effective monitoring method, causing the *asnaf* group to be left out to receive zakat distribution, whereas a large zakat allocation has been channeled to the Zakat Center (Mohamad Muhaimin et al., 2021). The same thing happened in the state of Kedah. A study conducted by Khariah (2020) found that among the problems in the distribution of zakat that occur in this state are many related to bureaucracy issues and do not transparent to ethical issues, weak record management, distribution to *asnaf* not according to priority and distribution to groups that do not worthy. Therefore, taking the above issues as research problems, this study was carried out to analyze the method of zakat distribution implemented in Kedah.

## Literature Review

In Arabic, the term "al-zakat" means "purity," "mercy," "blessed," "thriving," "fruitful," "growing," and "alms." Zakat is defined as the required distribution of a portion of a Muslim's wealth usually money originating from a good source to those who are entitled to receive it (MAIDAM, 2019). Zakat thus refers to alms from a property that is taken to cleanse and purify the property. It was initially done voluntary becoming obligatory (Nor Aini, 2015). Scholars of Islamic jurisprudence have presented many definitions for zakat according to their understanding of the *fiqh* perspective. According to Imam Al-Nawawi, zakat is a certain quantity of property that Allah SWT requires to be given to the lawful owner. Zakat also refers to a certain rate of wealth withdrawal that will rise, become more significant, and preserve the wealth of the property owner from destruction. Zakat also refers to a portion of a property that must be delivered to a certain individual under specified conditions. Zakat, according to Imam Syafie, is a name for a specific wealth, a specific share, and a specific distribution to a specific individual (Alias & Mohammad, 2017). Thus the definition of zakat can be viewed from three aspects, namely linguistic, spiritual and legal, as defined by the scholars and jurists above.

In terms of language, zakat means "clean and developed," but in terms of spirituality, zakat means "purification of the spirit." Finally, zakat refers to the legal transfer of some property to specific persons (Alias & Mohammad, 2017). The goal of zakat distribution is to alleviate poverty, maintain welfare, strengthen the economy, alleviate hardships, and improve the infrastructure of the Muslim community by distributing income and wealth from the wealthy to the needy. The zakat institution has been entrusted with the task of collecting and distributing zakat funds. However, the effectiveness of zakat distribution is a key issue for Muslims, who want their money to be able to pull recipients out of poverty or at least improve their quality of life (Zakaria, 2014). Based on the explanation above, it can be stated how much zakat has great benefits for the life of the person who pays it. Therefore, every Muslim does not need to hesitate

to pay zakat, because in addition to getting a reward from God, he also gets glory and happiness in his life.

The obligation of zakat on Muslims began in Madinah in the second year of the *Hijrah*, in the month of *Syawal*. After the requirement to do prayers and zakat *fitriah*, the provision of zakat from the property starts. Although this provision was established during the Prophet Muhammad SAW's life, experts conclude that zakat is not required on the prophet since zakat signifies cleansing from sin in philosophy, and the prophets have no sin (*maksum*) (Alias & Mohammad, 2017). Aside from that, some scholars believe that zakat was also required for the earlier *ummah*.

“And narrate (Muhammad) the story of Ishmael in the Book (Quran). He was truly a man of his promise, an apostle and a prophet. 55. And he commanded his family to pray and to pay the poor-rate, and he was one who was well -pleased with his Lord”.

(Surah Maryam: 54-55)

In theory, zakat is paid by the rich and will be distributed to the poor and the zakat distribution process is expected to reach the optimum level of the *asnaf* zakat. Hence this optimal process will give an effective and large impact not only to the *asnaf* of zakat in particular and even to the economy of a country in general. This is because the effect of the distribution of this zakat will affect not only the *asnaf* by managing them to get out of low economy state but transforming those who receive zakat into becoming zakat contributors in the state. Eventually *asnaf* became part of productive employment and contribute to the national economy (Hairunnizam & Sanep, 2009). In fact, besides purifying wealth, zakat also plays a role in developing the economy of Muslims by bridging the gap between the rich and the poor to remove the *asnaf* from the cocoon of poverty.

The foundation of Lembaga Zakat Negeri Kedah in 1935 was based on the date of the Notice to Advise Provisions Relevant to the Matter of Zakat, which was on 19 *Jamadir Akhir* 1355, which corresponded to 5 September 1936. The notification was issued by the Office of Syeikhul Islam, which is made up of Haji Ismail B. Hj Mohd Saleh, Haji Yaakob Bin Hj Ahmad, and Haji Abdul Ghani B. Hj Awang. Majmaul Syeikhul Islam was founded in 1936 to replace the position of Syeikhul Islam, which had been in place since 1901 (Lembaga Zakat Negeri Kedah, 2021). Announcements on zakat are among the primary topics addressed by Majmaul Syeikhul Islam (some references refer to Majma 'Masyikhatil Islam) in terms of zakat management. The Riyal Zakat and Sedekah Assembly of Muslims in the State of Kedah also set the year 1355 H, which corresponds to 1936 A.D., as the date for the official distribution of zakat to the inhabitants of the State of Kedah. Although an earlier date is suspected, the official record regarding the founding of a committee by administrative legislation is dated 1355H, which is equivalent to 1936M (Lembaga Zakat Negeri Kedah, 2021). The institution of zakat in the state of Kedah existed before Malaysia gained independence. This shows that the role of zakat in helping economic development, especially the *asnaf* group, has been around for a long time.

In 1955, the people complained to Kedah's Islamic Sheikh, Sheikh Wan Sulaiman Bin Wan Sidek (1874-1935), about zakat distribution, which was appropriated and did not reach the poor *asnaf*. As a result, Syeikhul Islam presented this issue to the Regent at the time, DTYM Tengku Mahmud Ibnu Sultan Ahmad Tajudin (1876-1973). When the Regent questioned how zakat should be collected, the Sheikh of Islam said, "Let this zakat return to the original duty, that is,

zakat is paid to *ulil amri* in one spot." The Regent consented and then commanded the people to pay zakat to the *amil*s selected by *ulil amri* (Lembaga Zakat Negeri Kedah, 2021). One of the reasons why the institution of zakat continues to grow in the state of Kedah is the government's encouragement (*ulil amri*) in addition to the zakat revenue constantly increasing from various sources.

When this order is first adopted, zakat is distributed according to the farmer's wishes, for example, how much of the eight *asnaf* is to be donated to the *amil*. Then, until a law is passed, 4/8 of the zakat proceeds must be delivered to the nominated *amil*, while the remaining 4/8 is returned to the payer to be distributed to the locally chosen persons. There was a zakat law (Kedah Darul Aman State Zakat Department enactment) in 1955 that stated that zakat of paddy must be given 100% or 8/8 to the nominated *amil*, so zakat collecting has been going on for so long, but just zakat of paddy (Lembaga Zakat Negeri Kedah, 2021). The *ulil amri* (Kedah Sultanate) then selected Dato 'Syeikh Mahmood Naim as Secretary of the Kedah State Zakat Committee from 1984 to 1997. He then extended the payment for zakat of property to all areas of the property that are obligated for zakat, that is, originally zakat of paddy was transferred to zakat of property (income zakat), including in the halal efforts performed by one individual.

The achievement of zakat collecting continues to grow year after year (Lembaga Zakat Negeri Kedah, 2021). Currently, the Kedah Zakat Committee is now working to develop the Kedah zakat institution through the revision of the zakat law to produce a comprehensive law that not only covers paddy *zakat* but also other property zakat. This consistent work was rewarded in 2015, when the Lembaga Zakat Negeri Kedah (LZNK) enactment was implemented to replace the Jabatan Zakat Negeri Kedah (JZNK) enactment. This enactment also sees LZNK's management continuing to thrive and ensure that additional *asnafs* are defended (Lembaga Zakat Negeri Kedah, 2021). However, when compared to the zakat administration model in other Malaysian states, which is placed under the State Islamic Religious Council, LZNK, which was founded through a special enactment, is the only zakat body that is directly under the supervision of the Sultanate of Kedah. LZNK is a major religious agent to free *asnaf* from the poverty, with a vision to be a world-class zakat management agency and a mission to improve services for the *ummah's* socioeconomic development (Sharifah, 2019). To realize the aspirations and dreams of a company or institution to become a strong and developed organization, it requires its vision and mission to succeed. LZNK's vision is to be a world-class Islamic social finance agency while LZNK's mission is to improve the management of Islamic social finance efficiently and with integrity to upgrade the socio-economic status of Muslims (Lembaga Zakat Negeri Kedah, 2021).

## Methodology

The data in this study was obtained through document research and field studies. Document research is a specific study of secondary sources such as books, journals and related articles. Research on documents is done before the actual field study is conducted to obtain information and understand the corpus of knowledge that is carried out in the study. In this way, the researcher can know the areas that have been studied, as well as the areas that were less focused by the previous researchers. The author found that previous studies have not focused on the subject of zakat distribution methods, especially in the state of Kedah. Therefore, the researcher believes that the study of previous studies is very important so that subsequent researchers can identify the gaps in previous studies, which can be overcome by the latest research, as well as being able to add a new corpus of knowledge related to the field being studied.

Creswell (2013) stated that a qualitative research design can be used to explain the current status of a phenomenon that occurs. Concerning this, an interview approach was conducted to see the phenomenon of human understanding in behavior. This subjective approach emphasizes the role of human beings as humanists who have a will, and feelings and build meaning to create civilization as a result of their interpretation according to the atmosphere of time and place. Through the interview method, the researcher obtains more detailed and focused data. Therefore, a descriptive study that uses this kind of design can provide an overview, information, explanation, perception and deep understanding to answer the research questions that have been formed.

Therefore, interviews were conducted with Dr. Hafizah binti Zainal a figure involved in zakat management in the state of Kedah online. She was the manager of Kedah Zakat Internationalization Study Center. The questions that are formed are structured questions that touch on the method of zakat distribution for the *asnafs* in Kedah. Questions were formulated and constructed based on themes and theories identified by the researcher and reviewed by experts in relevant fields. The data collection process is done through a semi-structured and focused interview method so that there is a sharing of experience between the researcher and the respondent (Ahmad Sunawari, 2009). Data collection is stopped when the data obtained has reached saturation (Creswell, 2013). The interview guide can be used as a checklist so that no information is missed. Prior to that, a pilot interview study was conducted to help the researcher prepare the plan to collect data such as modifying the items according to the comments given by the respondents, determining the type required and the process to be followed when collecting data. In addition, through pilot studies, researchers can check the validity of the instruments used and find out the constraints that exist when the data collection process is carried out. The answers recorded on tape are transferred in the form of transcripts. To facilitate the research, the researcher divides the answers based on the desired categories in this study.

### **Result and Discussion**

The Method of Zakat Distribution in Alor Setar, Kedah many crucial facts were gleaned from interviews with the Manager of the Kedah Zakat Internationalization Research Center of Lembaga Zakat Negeri Kedah (LZNK). The researcher had asked that Lembaga Zakat Negeri Kedah (LZNK) distributes zakat through programmes that have been developed, and some aid is supplied in cash, so that asnaf and the needy can obtain support simply and quickly through these programmes (Hafizah 2021). The above statement is supported by data related to the program organized by LZNK as figure 1 below:

Agihan LZNK 2020		Agihan LZNK 2021	
Last updated : 19/01/2022 [16:27:57]		Last updated : 19/01/2022 [16:27:22]	
*Belum diaudit & pelarasan berlaku dari semasa ke semasa		*Belum diaudit & pelarasan berlaku dari semasa ke semasa	
SKIM AGIHAN	JUMLAH	SKIM AGIHAN	JUMLAH
SKIM BANTUAN & PENGURUSAN LAIN-LAIN (One Off)	RM 2,994,850	SKIM BANTUAN & PENGURUSAN LAIN-LAIN (One Off)	RM 14,612,044
SKIM BANTUAN MUSIBAH	RM 13,240,533	SKIM BANTUAN MUSIBAH	RM 576,762
SKIM BANTUAN PEMBANGUNAN UMMAH	RM 22,102,724	SKIM BANTUAN PEMBANGUNAN UMMAH	RM 21,931,565
SKIM BANTUAN PENDIDIKAN	RM 36,411,585	SKIM BANTUAN PENDIDIKAN	RM 36,282,500
SKIM BANTUAN PERNIAGAAN/ JAYADIRI	RM 1,409,224	SKIM BANTUAN PERNIAGAAN/ JAYADIRI	RM 1,825,761
SKIM BANTUAN PERUBATAN	RM 2,344,784	SKIM BANTUAN PERUBATAN	RM 4,117,443
SKIM BANTUAN PERUMAHAN	RM 10,987,475	SKIM BANTUAN PERUMAHAN	RM 10,327,117
SKIM BANTUAN SARA HIDUP	RM 46,256,502	SKIM BANTUAN SARA HIDUP	RM 48,458,655
SKIM PENGURUSAN PENTADBIRAN	RM 26,903,945	SKIM PENGURUSAN PENTADBIRAN	RM 27,698,947
SKIM WAKALAH AGIHAN ZAKAT	RM 33,046,595	SKIM WAKALAH AGIHAN ZAKAT	RM 39,914,028
JUMLAH KESELURUHAN	RM 195,698,217	JUMLAH KESELURUHAN	RM 205,744,822

**Figure 1: Zakat Distribution Programmes**

Based on the figure above, the subsistence assistance scheme program is the largest distribution for both years, namely RM 46,256,502 for 2020 and RM48,458,656 for 2021 compared to other aid scheme programs. This means that when the distribution of this aid is done, it can reduce the burden of the poor and needy. Among the types of subsistence, assistance is such as monthly financial assistance, monthly food assistance, annual poor assistance, lump sum subsistence assistance, new beginning relative assistance, indebted person assistance, return fare assistance to graduate students, and new relative marriage assistance (Syarifah et. al, 2020). Next, the least amount of distribution for 2020 is the business/self-help scheme program while for 2021 is the disaster relief scheme program. The total distribution of the business/self-help scheme program is RM1,409,224 while the disaster relief scheme program is RM576,762. *Asnaf* also has the opportunity to get business assistance or better known as *jayadiri* assistance. LZNK assists in the form of capital, namely equipment such as sewing machines, ice shaver machines, barber equipment, lawn machines, tree felling machines and so on depending on the needs of the *asnaf*. In addition, the disaster relief scheme program is distributed to *asnaf* affected by natural disasters such as floods, storms, and fires. This assistance includes essential needs as well as the repair of residential houses (Syarifah et.al, 2020). The distribution of business/self-help scheme programs for 2020 is lower than 2021 due to the Movement Control Order (PKP) 1.0 has been implemented following the Covid-19 virus has spread. There are some groups of businesses affected because the country's economic sector had to be closed so many businesses could not generate income. In addition, the distribution of disaster relief scheme programs for 2020 is higher than in 2021 due to the country hit by the Covid-19 pandemic. The purpose of this distribution is to alleviate the burden of *asnaf*. The results of this study show that the findings are in line with the research done by Wan Nor Asmira et al. (2018) in the Terengganu which shows that MAIDAM distributes zakat aid in various forms such as subsistence aid, monthly aid, medicine, food and so on.

In addition, the researcher also asked about “Did the officers or members of the zakat involved go down to the field to find a difficult family?” Hafizah (2021) stated that the officer or zakat members engaged went down to the field with LZNK's collaborators to hunt for a tough family. This is since LZNK has developed a programme known as the *Santuni Asnaf Program*. The programme is carried out once a month according to each selected district in the state of Kedah. However, the programme was recently halted due to the outbreak of the Covid-19 virus in our country.

Accordingly, the researcher also asked about “What is the method of disclosing zakat assistance to those who are eligible to receive it?”. Hafizah (2021) replied that LZNK has combined traditional and modern methods in disclosing zakat assistance to those who are eligible to receive it. Through traditional methods, mosques are given an important role in disseminating information on zakat assistance. Every mosque in Kedah has an *amil* assistant appointed by LZNK. The *amil* assistant acts as the ‘eyes and ears of LZNK to track the *asnaf* in their respective parishes and distribute aid as well as disseminate information on zakat. Aside from that, the latest and modern method is via LZNK's official website and social media platforms such as the book page (Facebook) and WhatsApp application. The official website of LZNK is [www.zakatkedah.com.my](http://www.zakatkedah.com.my). This website contains information about the organization's profile, collection, distribution, current news, advertisements, online applications, zakat calculation, download application forms, and how to contact LZNK. This page also includes a list of available aids. It includes aid for *asnaf* development, distribution programmes, and other services. In keeping with current trends, information about zakat assistance is being disseminated via social media, particularly Facebook. LZNK's Facebook page includes audio-visual content such as zakat news broadcasts, live broadcasts (Facebook live) and broadcasts via YouTube, talk shows, talks, and zakat CEO slot programmes on Radio Malaysia Kedah and Radio IKIM. The results of this study are also in line with the study conducted by Mohamad Muhaimin et al. (2020) who stated that LZNK is always committed to improving the administration of zakat in Kedah Darul Aman. Now, through the revolution of industry 4.0, increasingly sophisticated technology makes it easier for payers zakat to pay zakat, strengthens aspects of zakat legislation and provides access that is complete and clear for the zakat payer to zakat distribution programs.

Besides that, the researcher also asked "How is the zakat application processed?". Hafizah (2021) replied that all applicants at LZNK must use the zakat assistance application form, which is available on the LZNK website or via the zakat office and *amil* assistant. *Asnaf* can also see the eligibility conditions and download the help form together with the filling instruction form from the LZNK website. An application form can also be obtained from the Headquarters (LZNK), District Zakat Office, mosque, and Assistant *Amil*. The LZNK technique of appointing *amil* assistants in 576 mosques across the state of Kedah is a smart one since it addresses the issue of geographical dispersion and communication. The role of an *amil* assistant is to help and facilitate the quest for *asnaf*. LZNK also assigns an assistant *amil* to assist in filling out the *asnaf* application form. Following that, the *asnaf* should send the application form to the *amil* assistant. The application forms must be completed and delivered to the District Zakat Office or the LZNK headquarters. *Asnaf* must attach documents such as a copy of his or her identity card, a confirmation form of income or a salary slip, a copy of his or her bank account, a copy of the documents verified by a priest or an *amil* assistant, a marriage certificate, an electricity bill and a water bill, and so on, as specified in the application form. The study conducted by Mohammad Azam et al. (2021) in other states (Penang, Perak, Selangor and Negeri Sembilan) also shows that each application for zakat assistance must follow the procedures that have been

established especially use of the application form. Each application must be accompanied by supporting documents for the validity of the applicant's details such as a copy of the identity card, copy divorce certificate, copy of the spouse's death certificate and other related documents. In addition, other important elements that are required are related to dependents as well as existing financial income details.

The researcher also asked "Will all zakat applicants be accepted?". For this, Hafizah (2021) mentioned that not all zakat applicants will be accepted, the zakat applicants are accepted based on many guidelines for approving the application for zakat assistance to the poor and needy *asnaf* issued by LZNK. For *asnaf fakir*, the LZNK established that they are Muslims with no property and an income that is less than half of the adequacy limit for bearing yourself and your family. As for the poor *asnaf*, they are Muslims with property and a job that can only fulfil half of their personal needs. Poor aid applications make extensive use of the "*haddul guide kifayah*." Related this, Mohammad Azam et al. (2021) mentioned that the zakat distribution office in each state will screen the forms sent to avoid cases of fraud in applications for zakat assistance. Be found among the community who want to take advantage through document forgery and eligibility. This issue can cause zakat fund assistance to fall into the hands of unworthy people, at the same time denying the *asnaf* groups who are more entitled to not receive their rights.

Furthermore, the researcher also asked "How much zakat aid is distributed to each *asnaf*?". Hafizah (2021) replied that the amount of zakat help given to each *asnaf* individual varies, and according to two rates at RM400 & RM200 per month. Based on the answers given by the respondent, it is possible to assume that the amount allocated to each *asnaf* is different. Because zakat management is placed under the state government, each state allocates different amounts to zakat recipients (Hamzah et al. 2021).

The distribution of zakat in the form of programs is the most productive because it is delivered in cash and can identify those who are in dire need of assistance. With this distribution program, no one will be ignored, and all will receive assistance from LZNK. In addition, LZNK has allocated a large amount of money for 2020 amounting to RM195, and 2021 amounting to RM205,744,822, to be distributed in all programs. As a result, with this large quantity, it is certainly possible to ease the burden of those in need. Finally, from a legal point of view, the financing of zakat is obligatory for all Muslims based on many *surahs* of the Quran and hadith that indicate the need to pay zakat.

## Conclusion

This study has identified the method of distribution of zakat in Kedah implemented by LZNK to the poor and needy *asnaf*. This method of distribution covers assistance programs, monitoring, the application process, selection process, submission and so on. The study's findings can also have a favorable impact on the easy and effective distribution of zakat to the eight categories that are entitled to receive zakat. This study also contributes to the community because of the assistance from the zakat institution.

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