

ZAKAT DISTRIBUTION TO THE POOR AND NEEDY: ISSUES AND CHALLENGES FACED BY LEMBAGA ZAKAT NEGERI KEDAH (LZKN)

Muhammad Fauzan Bin Ruslan¹

Norzuraida Hasan^{2*}

Asiah Kamal³

Zanirah Mustapha@Busu⁴

¹ Akademi Pengajian Islam Kontemporari, Universiti Teknologi MARA (UiTM) Cawangan Kelantan, Malaysia, (E-mail: 2021847514@student.uitm.edu.my)

² Akademi Pengajian Islam Kontemporari, Universiti Teknologi MARA (UiTM) Cawangan Kelantan, Malaysia, (Co-responding e-mail: zuraidahasan@uitm.edu.my)

³ Akademi Pengajian Islam Kontemporari, Universiti Teknologi MARA (UiTM) Cawangan Kelantan, Malaysia, (E-mail: asiahkamal@uitm.edu.my)

⁴ Akademi Pengajian Islam Kontemporari, Universiti Teknologi MARA (UiTM) Cawangan Kelantan, Malaysia, (E-mail: zanir26@uitm.edu.my)

*Corresponding author: zuraidahasan@uitm.edu.my

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Abstract: *This study examines the issues and challenges in the implementation of zakat distribution to the poor and needy by Lembaga Zakat Negeri Kedah (LZKN). The primary objective is to provide a comprehensive understanding of the zakat distribution mechanism, with a particular focus on how funds are collected, managed, and allocated to eligible recipients. By analyzing the operational framework of LZKN, the study identifies key weaknesses in zakat management, specifically bureaucratic inefficiencies that hinder timely and effective distribution to the intended beneficiaries. A qualitative research design was employed to capture in-depth perspectives from key stakeholders. Semi-structured interviews were conducted with selected LZKN officers to explore administrative practices, decision-making processes, and on-the-ground implementation. This approach also enabled the researcher to examine the socio-economic factors influencing zakat distribution and to identify specific operational challenges faced by amil (zakat administrators). The findings reveal several critical barriers to effective zakat distribution, including bureaucratic delays, low awareness among potential recipients, and negative public perceptions regarding zakat governance. These obstacles reduce the overall impact of zakat as a social welfare instrument. The study emphasizes the importance of adopting strategic improvements, such as leveraging technology for more efficient outreach, enhancing transparency in financial management, and strengthening community engagement initiatives. By addressing these challenges, this research contributes to the broader discourse on the role of zakat in poverty alleviation and social justice. It highlights the need for institutional reforms to improve the efficiency, accountability, and effectiveness of zakat distribution, thereby enhancing its socio-economic impact in Kedah.*

Keywords: *Zakat distribution, poor and needy, poverty alleviation, Lembaga Zakat Negeri Kedah*

Introduction

Zakat is one of the fundamental pillars of Islam and a religious obligation upon all Muslims. It is not merely an individual act of devotion but also involves institutional responsibilities, particularly through *Baitulmal*, which functions as the governing body in the collection and distribution of zakat. As a social instrument, zakat plays a crucial role in improving the standard of living and promoting moral and social responsibility among Muslims, especially toward the underprivileged (Meerangani, 2017). Effective zakat collection and distribution can significantly contribute to strengthening the Islamic economy and reducing poverty disparities within the Muslim community. However, these objectives cannot be achieved if zakat is not managed and distributed efficiently.

The importance of effective zakat administration can be traced back to the early days of Islam when Saidina Abu Bakar RA fought groups that refused to pay zakat, reflecting the state's responsibility in safeguarding this pillar of faith (al-Shawkaniy, t.t). In Malaysia, the responsibility for managing zakat lies with the State Islamic Religious Council (*Majlis Agama Islam Negeri*, MAIN), as stipulated in the Federal Constitution. For more than five decades, state zakat institutions have been striving to deliver the best services to zakat payers and beneficiaries (*asnaf*). Nevertheless, they continue to face various challenges such as public perceptions of *amil* competence, limited IT infrastructure, low public awareness of zakat obligations, revenue collection constraints, allocation flexibility, legal frameworks, and distribution mechanisms (Ahmad Shahir, M. & Adibah, A. B., 2010).

Zakat distribution is a crucial component of overall zakat management (Syarifah Md Yusof, 2020). Funds collected from zakat payers must be distributed to eligible recipients according to Islamic law. These recipients fall under eight categories: *fakir*, *miskin*, *amil*, *muallaf*, *al-riqab*, *al-gharimin*, *fi sabilillah*, and *ibn sabil*. Proper identification and efficient distribution are essential to ensure that zakat fulfills its intended social and economic functions.

In the context of Kedah, zakat serves as a vital financial resource for poverty alleviation and socio-economic development. However, several persistent challenges continue to affect the effectiveness of zakat distribution by Lembaga Zakat Negeri Kedah (LZNK). These include bureaucratic inefficiencies, limited awareness among potential beneficiaries, difficulties in identifying and reaching eligible recipients, and variations in public trust toward the zakat system (Farooq, 2008). Such issues can hinder the full realization of zakat's objectives and reduce its impact on the targeted groups.

Therefore, this study aims to explore the issues and challenges in zakat distribution to the poor and needy in Kedah, focusing on the practices and experiences of Lembaga Zakat Negeri Kedah (LZNK). By examining factors such as governance, transparency, and public perception, this research seeks to provide valuable insights for policymakers, zakat institutions, and future researchers. Ultimately, it aims to contribute to the ongoing discourse on zakat's role in poverty alleviation and social justice, emphasizing the importance of effective management and distribution to maximize its impact within the community (Nadzri, 2012).

Literature Review

Concept of Zakat in Islam

It is a word derived from the word (زَكَاةً) meaning pure and fertile, including clean, blessing, growing, and good for zakat wealth, zakat payers, and zakat receivers. Zakat is the practice of distributing certain property to specific groups at a specific rate and according to specific criteria. (Lembaga Zakat Selangor, n.d.) Zakat, one of Islam's five pillars, is the most efficient approach to assist the poor and needy in improving their quality of life or meeting their "dharuriyyat" and "hajiyyat" needs. If a Muslim fulfills the necessary conditions, they must pay zakat, which can be given to the designated beneficiaries to purify their belongings. One can atone for their transgressions and enhance their reward and well-being by doing their zakat commitment (Mastura Razali, 2022).

Zakat will purify a person's wealth while simultaneously enhancing their moral character and spiritual well-being, according to Islamic philosopher Ibn Taymiyyah. According to scholars of the Hanafi school, zakat refers to ownership of a particular property that is acquired from a particular property in accordance with God's will. Maliki scholars, on the other hand, believe that zakat is a way to donate a certain amount of property that is enough in terms of both nisab and duration (haul). Conversely, scholars belonging to the Syafie school characterize zakat as a sum of money given to eligible individuals for a certain purpose by designated property and bodies. Its purpose is to meet the requirements of Muslims who fall into that category and are entitled to zakat assistance as per Shariah. Scholars within the Hanbali sect likewise emphasize the same point. They believe that zakat is a required right from an individual's property for a particular group at a particular time. If one observes, the scholars of the four factions define zakat strictly in terms of the Islamic interpretation. It can lessen the burden of the asnaf groups fakir, poor, amil, mualaf, al-riqab, al-gharimin, fisabilillah, and ibn sabil through the institution of zakat (Firdaningsih, 2019).

Asnaf Ibn sabil, or "Stranded Traveler," is defined on the website of the Pahang Islamic Religious Council (MUIP) as any person from any state or nation who is in need of assistance and is traveling for reasons permitted by Shariah law. Therefore, a person or group who participates in an action or activities to support, defend, and advance Islam and its welfare is known as asnaf Fisabilillah (Fighting in the Way of God). The third one is known as asnaf Al-Gharimin (People in Debt), which refers to people who are obligated by Shariah law to seek an urgent solution in order to meet their fundamental demands for their personal welfare, the welfare of their dependant families, or the community. The next task is to free the Muslims from slavery and subordination, both mentally and physically, such as from being shackled under the authority of particular people or from ignorance. This is known as asnaf Al-Riqab (Servant). The people whose hearts are then expected to be softened, inclined to join Islam, or who embrace Islam (albeit their Islam is not yet firm) are known as asnaf Muallaf. The Asnaf Amil category is the sixth (Firdaningsih, 2019). They are people who work closely with zakat institutions individuals or groups to oversee and manage all aspects of zakat operations, including as financial matters, distribution, and collection. Poor Asnaf, after that. This person's income, whether from work or other sources, barely covers a portion of his fundamental necessities; it is insufficient to cover his daily expenses. The final individual is Asnaf Fakir, who does not own any property, is unemployed, or whose income from other sources falls short of covering 50% of basic expenses (Kulub Abdul Rashid, 2004).

The Concept of Asnaf Fakir and Asnaf Miskin

The concepts of asnaf fakir and asnaf miskin are foundational categories in Islamic law that describe those eligible to receive zakat, or obligatory charity. Zakat is intended to provide financial assistance to the less fortunate in society, and these two groups represent those most in need. Although often discussed together, fakir and miskin have distinct definitions that reflect varying degrees of poverty and need.

Asnaf Fakir

The term fakir refers to those who are extremely needy, to the point where they lack the basic necessities for survival, such as food, shelter, and clothing. Fakir individuals are typically seen as the most impoverished in society. They may be entirely without a source of income or any material possessions. In many cases, they rely entirely on charity and support from others for their daily sustenance. Fakir people often struggle to meet even their most essential needs, which places them in a state of complete dependency. The purpose of zakat for this group is to ensure that their immediate, critical needs are met so that they can maintain their dignity and have access to the basic requirements of life. The expression of the word poverty as a general term in its various forms of isyitiqâq is repeated 14 times (Junet, 2024)

هَآأَنُتُمْ هَآؤَآَاءٍ تُدْعَوْنَ لِتُنفِقُوا فِي سَبِيلِ آللهِ فَمِنْكُمْ مَّنْ يَبْخُلُ ۚ وَمَنْ يَبْخُلْ فَإِنَّمَا يَبْخُلْ عَن نَّفْسِهِ ۚ ؕ وَاللّهُ الْغَنِيُّ
وَأَنْتُمْ الْفُقَرَاءُ ۚ وَإِنْ تَتَوَلَّوْا يَسْتَبْدِلْ قَوْمًا غَيْرَكُمْ ثُمَّ لَا يَكُونُوا أَمْثَلَكُمْ ۝ ٣٨

Here you are - those invited to spend in the cause of Allah - but among you are those who withhold [out of greed]. And whoever withholds only withholds [benefit] from himself; and Allah is the Free of need, while you are the needy. And if you turn away, He will replace you with another people; then they will not be the likes of you.

(Surah Muhammad: 38)

The word fakir comes from the Arabic language, faqir, whose root consists of the letters fa-qaf-ra, which means that there is a gap in something. The word faqar (plural of faqarah) means backbone) on the back. The word refers to cracks and joints which is between the bones. From this word, the word faqir (poor) was formed shows someone who seems to be broken like his spine because of humiliation and his destitution, or the burden he carries so heavy that it "breaks" his back bone. Based on the linguistic meanings (etymology), it can be concluded that fakir means responsible person (back bone) who is unable to work because he is disabled and does not have access, while he is in great need and difficulties (Sugeng, 2022).

Asnaf Miskin

On the other hand, miskin refers to individuals who are poor but in a less severe condition compared to fakir. A poor person may have some income or assets, but it is insufficient to cover their basic living expenses. For example, they might have a job or own a small piece of property, but their earnings are barely enough to meet the cost of food, rent, clothing, or healthcare. Poor individuals are often seen as struggling financially, but they are not in the dire situation of poor people. They might be working or generating a small income, yet still unable to provide adequately for themselves or their families. Zakat for poor individuals helps to close the gap between their income and their basic needs, providing them with a more secure financial footing (Kashim, 2020).

This linguistic meaning indicates that the term poor describes the consequences of the condition of a person or a group of people who are weak. When one does not succeed develop his potential optimally, namely the potential of intelligence, mental and skills; then that situation will have a direct effect on poverty, namely the inability to obtain, own, and access sources of sustenance so that it does not have anything to meet the needs of his life (Rodin, 2015). The poor man has energy to work, but it does not train and accustom itself to be a worker skilled. The poor also have the potential to develop themselves certain skills, but he did not succeed in developing himself into a tenacious worker. He chooses a sakana lifestyle; silent, stagnant, static, not developing skills or skills and expertise in his life because of laziness. As a result, he is poor, has no possessions anything to meet his needs. Al-Qur'an also sees that poverty is al-maskanah (humiliation), because human beings should responsible for himself becomes a burden to others, simply because his lazy mentality (Ismail A. U., 2012).

Zakat Management in Malaysia

Many nations lack both an effective system for circulating the zakat funds that are collected and a well-established framework for the zakat institution. Malaysia, on the other hand, has developed a zakat collection and redistribution system that is not limited to other establishments founded by individuals or organizations that gather zakat. The Malaysian zakat system is often utilized as a model and a successful case study that can be studied and taught from because it is widely considered to be a complex system (Ab Rahman, 2012).

In Malaysia, the zakat institution stands out for a number of reasons, such as its social nature, independence, and lack of centralization under federal government control as opposed to state government supervision. There are three federal territories and thirteen states in Malaysia. The task of gathering and allocating zakat is overseen by the religious council and the sultan of each kingdom. Since zakat is a kind of public funding, it is the responsibility of the national government's anti-corruption organizations to routinely examine the books and financial records of all religious councils. The state Sultan is the top authority when it comes to managing the religious council that is in charge of supervising the operations of the zakat institution, even though the federal government may collaborate in administrative matters.

Malaysia currently has three Financial Development institutes that implement Shariah-based banking management in addition to sixteen Islamic banking institutions (Bank Negara Malaysia, 2024). Although there are 14 zakat institutions, the state is in charge of managing zakat (JAWHAR, 2024). Just 14 of Malaysia's 16 Islamic banks have effectively formed partnerships with governmental zakat institutions for zakat payment and collecting purposes. The Savings Bank National, AgroBank, and collaboration Bank People are the only three institutions in Malaysia that have established collaboration with state zakat for matters of collection and zakat payment. This demonstrates that 19 Malaysian institutions involved in Islamic banking have partnered with zakat establishments. There are 19 sharia banking institutions in Malaysia that have partnered with state zakat institutions, but there are variations in the ways that zakat payers pay their respective zakat organizations. This inconsistency occurs because of the transformation zakat management system of the states in Malaysia. In Malaysia, there are 11 zakat payment methods have been prepared by state zakat institution to the community Islam for the convenience of paying zakat those where these methods can divide into three parts viz own zakat institution, banking institution Islam and other institutions.

Methodology

This study aims to understand the concept, examine the implementation, and identify the issues and challenges faced by Lembaga Zakat Negeri Kedah (LZNK) in managing zakat distribution to the poor and needy. At the preliminary stage, relevant technical documents and reference materials related to zakat implementation were collected. These documents include internal reports, guidelines, research articles, and credible online sources. The comprehensive collection of such materials is intended to enhance the accuracy and validity of the research findings.

A qualitative research design was employed to allow for in-depth exploration of the research objectives. Data were obtained through semi-structured interviews and document analysis. Semi-structured interviews were conducted with selected informants from LZNK to gain firsthand insights into their experiences and perspectives regarding zakat distribution. This approach was chosen because it enables the researcher to triangulate data obtained from official websites, previous studies, and direct interviews with organizational representatives, thereby ensuring richer and more relevant findings.

The informants comprised five key individuals with extensive experience in zakat management. Their selection was based on their roles and expertise in overseeing the distribution of zakat at LZNK, which ensures the credibility and relevance of the information obtained. The list of informants is summarized in Table 1.

Table 1: List of Informants

No.	Name	Position	Division/Unit	Years of Experience	Role in Zakat Distribution
1	Mr. Ahmad Dandrawi bin Kamaruddin	Head of Distribution Operations	Distribution Operations Division	Since 2009 (16 years)	Oversees zakat distribution operations and strategic planning
2	Mr. Abdul Hadi bin Abdul Majid	Head of Distribution Division	Distribution Division	Since 2016 (9 years)	Leads the distribution department and policy implementation
3	Mr. Muhammad Mukhlis bin Mazdelan	Zakat Assistant	Distribution Division	2 years	Operational support and distribution execution
4	Mr. Syabil 'Afi bin Mohamad Zaini	Zakat Assistant	Distribution Division	2 years	Field implementation and beneficiary engagement
5	Mr. Ariq bin Ahmad Pishol	Zakat Assistant	Distribution Division	2 years	Administrative and operational assistance

Source: Author's Interview

For data collection, interviews were audio-recorded to ensure accuracy and completeness of the data. In addition to the recordings, the researcher took field notes to capture key points and contextual details during the interviews. The recordings were then transcribed verbatim, as transcription provides a comprehensive and reliable database for analysis (Hanani, 2017).

Data analysis was carried out using thematic and content analysis. Thematic analysis, as outlined by Braun (2006), involves identifying, examining, and reporting patterns or themes within the data. This method was applied to systematically interpret and categorize the findings.

Meanwhile, content analysis was used to explore the frequency, meaning, and relationships of recurring concepts and themes in the qualitative data. The combination of both methods allows for a more holistic and rigorous analysis of the data collected, thereby ensuring that the research findings accurately reflect the issues and challenges in zakat distribution.

Findings and Discussions

The Implementation of Zakat to The Poor and Needy in LZNK

Lembaga Zakat Negeri Kedah cooperates with certain parties, for example the mosque parties, the Kedah State Department of Islamic Religion and the Kedah State Mufti Department in delivering da'wah related to zakat. According to informant 2 (2025), he said most people are only familiar with zakat fitrah, which is found in the pillars of Islam, on the other hand, there are various types of zakat that exist in Islam itself, such as income zakat, business zakat, livestock zakat, gold zakat, and so on. The best way to explain the matter to people who are not familiar with the various types of zakat is to convey it through sermons, forums, programs related to zakat and so forth.

According to Informant 3 (2025) and Informant 5 (2025), the government also plays an important role by including syllabi related to zakat in the textbooks at the primary and secondary school levels. This can help people who are not familiar with zakat to understand the concept of zakat more deeply.

Zakat is one of the pillars of Islam that all Muslims must do. According to Informant 1 (2025) and Informant 4 (2025) have the same opinion, the best way to explain the concept of zakat itself is with the initiative of the zakat body itself to go into the field to deliver sermons and lectures related to zakat in every mosque in the State of Kedah. As we know the mosque is an organization that is closely related to the zakat body itself. According to him, the implementation of zakat should not be underestimated because it is an obligatory matter because it is contained in the pillars of Islam. Muslims need to pay attention to these matters because if we overlook them, it will bring sin to us.

From the statements of the informants, it is shown that the effective way for the zakat to explain to those who are not familiar with zakat is to deliver da'wah and talks related to zakat through collaboration with the agencies involved. The word zakat in the Quran is mentioned 32 times. Twice the word zakat is mentioned with nakirah and 30 times it is mentioned with ma'rifah. A total of 27 times the word zakat is mentioned together with the word al-Salah. More interesting, when the Quran uses terms other than zakat so that its greatness is understood more widely such as *Sadaqah*, *Sadaqat*, *Tasadaqa*, *al-Haq*, *al-Nasib*, *al-Khair*, *Infak*, *Qard Hasan*, *al-Maghfirah* and *al-Afuw* (Kashim, 2020).

The Issues and Challenges Faced by The Zakat Party in Implementing Zakat Distribution to The Poor and Needy

The findings of this study reveal several significant issues and challenges encountered by the zakat institution in implementing zakat distribution through different administrative units under Lembaga Zakat Negeri Kedah (LZNK). The challenges were identified across four main operational units: (1) Zakat Administration, (2) Zakat Operations, (3) Wakalah Unit, and (4) Foodbank Unit. These challenges encompass both internal factors, such as bureaucratic procedures, and external factors, such as social media pressure, economic fluctuations, and public understanding of zakat mechanisms.

Challenges in Zakat Administration

The findings indicate that one of the most pressing challenges in zakat administration is the falsification of data by certain recipients (*asnaf*). As explained by Informant 2 (2025), a small number of individuals manipulate their financial information on application forms to qualify for monthly assistance. For example, some applicants intentionally declare lower income levels to fall below the established *kifayah* threshold, thereby becoming eligible for aid. In response, the LZNK has strengthened its verification mechanism by appointing assistant amils in local mosques to review applications at the community level before forwarding them to the headquarters for final approval. This strategy is intended to minimize wrongful distribution and ensure that assistance reaches only those who are genuinely eligible.

Another major challenge, as highlighted by Informant 1 (2025), is the increasing number of *asnaf* over time, particularly as a result of the socio-economic impact of the COVID-19 pandemic in Malaysia. Many individuals lost their sources of income, depleted their savings, and faced family crises, pushing them into poverty. This surge in the number of applicants places additional strain on the zakat administrative system, requiring more resources, manpower, and time to process applications effectively.

Furthermore, Informant 3 (2025) and Informant 4 (2025) emphasized the difficulty in coordinating and disseminating scheme guidelines to all amils and assistant amils across districts. Ensuring that each scheme is implemented according to the standardized procedures set by LZNK is critical to maintaining the integrity of the distribution process. Failure to address these issues may lead to reputational risks and diminished trust among zakat payers (*muzakki*), potentially destabilizing the entire zakat system. Therefore, fair, transparent, and timely distribution remains a central concern of the administrative unit.

Challenges in Zakat Operations

The operational division of LZNK faces unique challenges in ensuring that zakat distribution runs smoothly. According to Informant 2 (2025), the introduction of a new urgent home improvement scheme valued at RM15,000 and below created additional responsibilities for the operational team. This scheme required careful coordination across district zakat offices and clear communication with assistant amils in every mosque to ensure proper implementation and public awareness.

In addition, Informant 5 (2025) pointed out that the operational unit must distribute all zakat funds collected annually within the same fiscal year, as funds cannot be carried forward. This creates pressure to design and execute multiple distribution schemes efficiently. Another significant challenge, highlighted by Informant 1 (2025) and Informant 4 (2025), involves negative public perception and viral misinformation on social media. In some cases, *asnaf* who have already received aid claim otherwise to NGOs, resulting in public criticism of LZNK for allegedly neglecting the poor. Informant 3 (2025) further explained that some *asnaf* fail to apply for aid through official channels, which leads to gaps in distribution and public misunderstanding. To mitigate these challenges, the LZNK introduced the '*Jom Lapor Asnaf*' application, enabling easier reporting and monitoring of *asnaf* who have not yet received assistance.

Challenges in the Wakalah Unit

The wakalah unit, established in 2018, was initially focused on distributing zakat to schools but has since expanded its coverage to hospitals, government agencies, private companies, and individuals. According to Informant 2 (2025), this expansion has increased the volume and complexity of applications, requiring the unit to process diverse requests from various sectors. Informant 5 (2025) added that while these challenges are not overwhelming, they require clear communication and coordination with applicants to ensure proper understanding of the wakalah concept. Similarly, Informant 1 (2025) and Informant 3 (2025) emphasized that lack of understanding of the wakalah scheme among applicants remains a key issue. Non-compliance with established guidelines can result in funds being distributed to groups outside the eight legitimate categories (*asnaf*) specified in the Qur'an. To address this, LZNK provides comprehensive guidelines to ensure that applicants understand their responsibilities and the proper use of wakalah funds.

Challenges in the Foodbank Unit

The Foodbank unit plays a crucial role in providing basic food supplies to *asnaf* and disaster victims. According to Informant 2 (2025), the unpredictable increase in the prices of goods by suppliers has become a significant challenge. Price fluctuations can strain the unit's budget and affect the quantity of food that can be distributed. Additionally, Informant 5 (2025) pointed out that delays or shortages in goods reaching mosques can disrupt distribution. To overcome this, *amil* assistants are assigned to monitor deliveries closely and verify quantities upon arrival.

The unit also faces operational pressure during natural disasters such as floods and storms, as noted by Informant 1 (2025) and Informant 4 (2025). In such situations, the foodbank must act swiftly to supply food to affected communities, often requiring staff to work overtime and coordinate with assistant *amils* throughout Kedah to ensure no victims are left without assistance. This dual responsibility of routine distribution and emergency response places heavy demands on both logistical capacity and manpower.

Table 2: Summary of Issues and Challenges in Zakat Distribution by LZNK

Unit / Division	Main Issues & Challenges	Contributing Factors	Response / Action
Zakat Administration	Data falsification, surge in <i>asnaf</i> numbers, lack of guideline standardization	Economic hardship, pandemic impact, limited manpower	Two-tier verification system, standardized guidelines, enhanced <i>amil</i> monitoring
Zakat Operations	Coordination of new schemes, year-end disbursement pressure, social media misinformation	Financial policy, media influence, NGO pressure	"Jom Lapor Asnaf" application, improved communication strategy, proactive public clarification
Wakalah Unit	Low public understanding of scheme, non-compliance with distribution guidelines	New scheme, low awareness	Clear guidelines, structured monitoring, educational engagement with applicants
Foodbank Unit	Unpredictable price hikes, insufficient delivery,	Market instability, natural disasters, logistic limitations	<i>Amil</i> monitoring, tight supply management,

Unit / Division	Main Issues & Challenges	Contributing Factors	Response / Action
	disaster response challenges		mosque network activation during disasters

Source: Author's Interview

Reccomendations

Based on the findings, several strategic recommendations are proposed to enhance the efficiency, effectiveness, and sustainability of zakat distribution to the poor and needy. The recommendations emphasize three key strategies to enhance the efficiency and effectiveness of zakat distribution.

First, capacity-building initiatives through structured training and workshops for *amil* and zakat staff are prioritized to strengthen operational efficiency, improve coordination, and uphold integrity in fund management. These initiatives aim to reinforce institutional credibility, ensure fair distribution, and maintain public trust.

Second, long-term strategies focus on sustainability and innovation. LZNK plans to expand external partnerships through *wakalah* redistribution funds, invest in educational programs to address poverty structurally, and develop economic empowerment initiatives such as waqf-based rice mills for asnaf farmers. Technological advancement, including the development of digital platforms, plays a pivotal role in ensuring transparent, efficient, and accessible zakat distribution.

Third, the adoption of digital tools such as 'Zakat on Touch' and 'Jom Lapor Asnaf' enhances transparency and community engagement. These tools allow zakat payers to track fund collection and distribution in real time, while encouraging public participation in identifying eligible recipients. This integrated approach promotes accountability, inclusivity, and efficient service delivery.

Overall, these recommendations reflect LZNK's strategic commitment to modernizing zakat management by combining human capacity development, technological innovation, and community collaboration to ensure equitable and impactful distribution to the poor and needy.

Conclusion

In conclusion, the study on zakat distribution in Kedah underscores the urgent need for improved management and distribution strategies to effectively combat hardcore poverty in the region. Despite the growth in zakat collection, significant challenges remain in ensuring that the funds reach those in need. The research highlights the importance of transparency and systematic approaches in zakat management to enhance public trust and increase contributions. Furthermore, it calls for further investigation into the barriers affecting zakat distribution and emphasizes the necessity of adapting to external factors that may influence its effectiveness. Ultimately, addressing these gaps is crucial for zakat to fulfill its intended purpose of supporting the underprivileged and fostering self-reliance among the poor, thereby contributing to a more equitable society.

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