

Original Article | **Open Access** | Peer Reviewed



## Monitoring Practices in Zakat Distribution Assistance at Lembaga Zakat Negeri Kedah

Farahdina Fazial<sup>1</sup>, Suhaida Abu Bakar<sup>1</sup>, Muhammad Saiful Islam Ismail<sup>1</sup> and Noor Hidayah Kasim<sup>1</sup>

<sup>1</sup>Academy Contemporary of Islamic Studies, Universiti Teknologi Mara Kedah, Branch Sungai Petani, 08000, Kedah, Malaysia.

### Copyright and Permission:

© 2024. The Author(s). This is an open access article distributed under the Creative Commons Attribution 4.0 International License (CC BY 4.0), which permits sharing, adapting, and building upon this work, provided appropriate credit is given to the original author(s). For full license details, visit <https://creativecommons.org/licenses/by/4.0/>.

### Address for Correspondence:

Suhaida Abu Bakar, Academy Contemporary of Islamic Studies, Universiti Teknologi Mara Kedah, Branch Sungai Petani, 08000, Kedah, Malaysia,

### Article History:

Received: 23 July 2024; Accepted: 11 August 2024; Published: 14 August 2024

**Abstract** This study investigates the monitoring practices involved in the distribution of zakat assistance at Lembaga Zakat Negeri Kedah. Zakat, a fundamental pillar of Islam, is pivotal for social welfare and wealth redistribution among Muslims. The efficient and equitable allocation of zakat to the designated beneficiaries (asnaf) is ensured through effective monitoring. The research seeks to identify and evaluate the current monitoring practices and their effectiveness. This study elucidates the strengths and weaknesses of the existing practices and offers recommendations to enhance the overall efficiency and fairness of zakat distribution. Qualitative methods, specifically in-depth interviews and thematic analysis were employed in this research. The findings underscore the importance of continuous and meticulous monitoring to uphold the integrity of the zakat distribution process, thereby maximizing its impact on poverty alleviation and social equity.

**Keywords** Monitoring Practices, Zakat Distribution, Lembaga Zakat Negeri Kedah

Volume 15, 2024

**Publisher:** The Brooklyn Research and Publishing Institute, 442 Lorimer St, Brooklyn, NY 11206, United States.

**DOI:** <https://doi.org/10.30845/ijbss.v15p18>

**Reviewers:** Opted for Confidentiality

**Citation:** Fazial et al. (2024). Monitoring Practices in Zakat Distribution Assistance at Lembaga Zakat Negeri Kedah. *International Journal of Business and Social Science*, 15, 181-190. <https://doi.org/10.30845/ijbss.v15p18>

## 1. Introduction

Zakat, one of the five pillars of Islam, serves as a fundamental mechanism for wealth distribution and social welfare within the Muslim community. The effective administration of zakat is crucial for ensuring that it reaches the intended beneficiaries, known as *asnaf*, who are the most deserving and needy individuals. In Malaysia, the Lembaga Zakat Negeri Kedah (LZNK) plays a pivotal role in the collection and distribution of zakat funds.

Monitoring, in the linguistic context, refers to the continuous act or process of overseeing checking, detecting, or supervising an activity or condition to ensure safety, quality, effectiveness, or compliance with established standards. In the context of zakat distribution monitoring, it refers to the systematic and continuous oversight of the implementation and delivery of zakat to the *asnaf* (zakat recipients) to ensure the validity, fairness, and effectiveness of its execution (Mohamad Zaki & Ab Rahman, 2019). Monitoring practices in zakat distribution assistance at the Lembaga Zakat Negeri Kedah is crucial to ensuring that zakat aid is effectively delivered to the needy (*asnaf*). By aligning with recipient criteria, the board ensures that zakat assistance is directed to *asnaf* who meet the established conditions. Through meticulous monitoring practices, the Lembaga Zakat Negeri Kedah can ensure that zakat aid is distributed accurately, efficiently, and fairly. The monitoring practices in the distribution of zakat assistance at the Lembaga Zakat Negeri Kedah are essential for maintaining the integrity and efficacy of zakat management. These practices ensure that the distribution process adheres to the established criteria and that the aid reaches the rightful recipients promptly and fairly. Proper monitoring helps in detecting any discrepancies or inefficiencies in the distribution process, thereby enhancing the overall impact of zakat on the *asnaf*.

This study aims to examine the current monitoring practices employed by the Lembaga Zakat Negeri Kedah in the distribution of zakat assistance. By analyzing these practices, the study seeks to identify strengths and areas for improvement, to recommend strategies to enhance the effectiveness and fairness of zakat distribution. Through systematic and continuous oversight, the Lembaga Zakat Negeri Kedah can ensure that zakat aid is not only delivered accurately but also maximizes its potential to alleviate poverty and foster social equity.

## 2.0 Literature Review

### 2.1 Distribution Assistance of Zakat

Zakat is a form of worship that has a strong social impact within communities. The distribution of zakat can be channeled as a form of assistance to the needy, aid in education and healthcare sectors, reduce long-term poverty gaps, or for humanitarian aid purposes (Alim, 2023).

Numerous studies have been conducted on the effectiveness of zakat distribution assistance among the beneficiaries (*asnaf*). Through a survey conducted by Hamid, Dahlan, and Rofie (2023) involving 400 poor and needy *asnaf*, it was found that most respondents were satisfied with the value and duration of the assistance received from LZNK. Specifically, at LZNK, several distribution lists were made including livelihood assistance, medical aid, housing, entrepreneurship/self-sustainability, natural disaster relief, community development, and education (LZNK, 2024).

One notable advancement in zakat transformation in the education sector is the Zakat School of Kedah (SZK) established by LZNK aimed at benefiting the education of *asnaf* children. LZNK also actively collaborates with several IPTAs (public universities) and other institutions to gather feedback and ideas on existing mechanisms and strategic planning for future zakat education distributions (Mohamad Zaki, Sulong, & Zainal, 2021). Development in the education sector through zakat assistance is also implemented in Selangor through the establishment of Bait al-Hasanah (LZS, 2024), and in Pahang with zakat distributions in the education sector for the Orang Asli community in Jerantut (Nasir, 2023), including proposals for an alternative model to the PTPTN financing system known as the Holistic and Prosperous Education (HOPE) model, aimed at reducing and assisting in repaying PTPTN loans for *asnaf* students using zakat funds (Rahman, Pitchay, Azhar, & Abd Jalil, 2023).

Furthermore, other forms of distribution include special programs aimed at improving the quality of life for *asnaf*. For example, the entrepreneurship assistance scheme known as Bantuan Jayadiri by LZNK. A study by Ayoup, Mohd Ariff, Jamaludin, Ismail, and Md Isa (2023) found that this assistance generally increased the income levels of *asnaf* with high return rates, indicating that the entrepreneurship assistance scheme has achieved its goal of enhancing income and welfare through business aid. However, researchers also suggest that monitoring systems and plans for improving the business level of aid recipients could be developed to sustain this assistance program in the long term.

Such programs are also implemented by the Selangor Zakat Board through the Entrepreneur Development Program, which has successfully produced groups of entrepreneurs from the asnaf group (Meerangani et al., 2023).

The Food Bank model has also been introduced as a measure to ensure asnaf have access to food. The implementation of Food Banks in mosques has had a positive impact on the community, especially for zakat payers to LZNK (Zainal, Mustaffa, & Othman, 2019). Findings from a study by Nawi, Yusof, Bukhari, Mohd Nasir, Mat Yusoff, Abd Rahman, and Azhar (2023) overall show that most respondents are satisfied with the management and implementation of the Food Bank conducted by LZNK and the assistant amil responsible for managing food supplies.

## 2.2 Transparency and Accountability

One of the frequently discussed issues, especially concerning zakat distribution, is transparency and accountability. Numerous previous studies have addressed these matters from various perspectives, including resolutions, emerging issues, and improvement measures, whether financial or non-financial. These studies include research by Sawandi, Derashid, Ku Ismail, Abu Bakar, Abdul Wahab, and Shaari (2023); Hairunnizam, Mohd Fairus, Azlina, Norida, Azizah, and Ainol Basirah (2018); Md Hairi, Kamil, and Ram Al Jaffri (2012); Noor Fadzilah, Ruhanita, and Norida (2016); Saunah, Ruhaya, and Wah (2014); Mohd Fairuz, Norida, Azlina, Azizah, Muhammad Arzim, and Hairunnizam (2016); Raedah, Sherliza, and Siti Normala (2017); Sheila Nu Nu and Syed Ahmed (2014); Suhaiza and Nur Barizah (2011); and Mohd Suffian, Mohd Ali, and Hairunnizam (2018).

According to Halim, Othman, & Cheumar (2023), public trust in the transparency and accountability of zakat managers depends on their reputation, satisfaction with zakat distribution, and service quality factors. Therefore, all administrators and zakat managers in Malaysia must devise methods to ensure transparency and accountability in the management of zakat distribution, particularly from the perspective of zakat distribution management. LZNK, through the Zakat on Touch (ZoT) application, has taken proactive steps to emphasize the sincerity of zakat management in Kedah state (Mat Saad, Ibrahim, & Othman, 2023). This aligns with the evolving management landscape, emphasizing mobile-concept and technology-driven approaches in distribution management. It also coincides with research by Hadi, Shafrani, Hilyatin, Riyadi, and Basrowi (2024), which indicates that digital zakat management can positively impact accountability and effectively boost zakat growth rates. Transparency in reporting also ensures positive outcomes for zakat management accountability.

## 2.3 Data Cleansing

Data cleansing refers to the process of updating, cleaning, or refining data related to collection and distribution (Rahm & Hai Do, 2000). This process involves ensuring accuracy, completeness, and quality of information regarding zakat recipients, amounts collected, and funds distributed. The term encompasses efforts to maintain current and trusted data to facilitate efficient zakat management, transparency, and effective decision-making in screening processes at zakat institutions (Husain, Azhar, & Badruzaman, 2021).

An important aspect related to the screening process occurs after zakat assistance is approved for applicants. For one-time zakat assistance, there is no need for ongoing monitoring and cleansing of recipients. However, for continuous zakat assistance, screening processes for monitoring and cleansing purposes are conducted by state zakat authorities. Monitoring and cleansing of recipients are crucial to enable zakat authorities to reassess whether the assistance received by asnaf needs to be continued or if further assistance is unnecessary (Husain, Azhar, & Badruzaman, 2021).

Data cleansing in zakat management plays a crucial role in ensuring smoothness and effectiveness in zakat collection and distribution processes. Through data cleansing, zakat institutions can ensure the accuracy, completeness, and quality of information regarding zakat recipients, amounts collected, and funds distributed. This helps improve zakat management efficiency, enhance transparency, and enable more effective decision-making. With current and reliable data, zakat institutions can avoid overlaps in zakat distribution to asnaf groups, ensure zakat assistance is correctly allocated to deserving recipients, and provide more effective intervention references (Abd Wahab & Borhan, 2015; Husain, Azhar, & Badruzaman, 2021).

## 2.4 Quality of Asnaf

Ibrahim (2008) asserts that Islam offers zakat as a mechanism capable of ensuring socio-economic justice in society and striving towards improving quality of life. Wahid, Ahmad, and Mohd Noor (2004) list three implications of zakat

studies on the quality of life of asnaf. Firstly, zakat assistance distributed to asnaf does not significantly increase satisfaction among the poor and is perceived merely as a monetary transfer due to the small amount of assistance provided. Secondly, zakat assistance received by the poor for education is seen as supplementary to government aid because of its low value. Thirdly, zakat recipients do not become isolated from society but instead become closer to the local community. However, differing results are found by Harmini et al. (2018), who state that zakat assistance can enhance asnaf's ability to generate higher income while educating them about the importance of prayer, fasting, and spiritual care. According to Aryani (2016), zakat shows excellent performance surpassing other program models, proving that well-managed zakat can be an effective alternative approach in reducing poverty. This study is in line with Abu Bakar et al. (2022), who observe that LZNK has successfully provided opportunities for improving the quality of life for all stakeholders involved, both directly (asnaf) and indirectly, through educational institutions like the Zakat School of Kedah (SZK). Ahmad (2008), states that education plays a crucial role in improving societal quality of life because individuals with lower levels of education tend to face economic challenges. This is because a good education can pave the way to better economic resources, build self-confidence to face the outside world, and ultimately improve life towards a better direction.

## 2.5 Technology Applications

The era of technology demands institutions to move towards comprehensive digitalization. The transformation of distribution management is driven by information technology and digitalization (Yusoff, Othman, Mhd Khotib, & Md Hussain, 2023). Zakat collection during COVID-19 was conducted online and handed over to local 'Amil' to facilitate data collection activities. Therefore, zakat institutions like LZNK have taken the initiative to use digital technology such as social media to disseminate information and applications related to zakat collection and distribution (Jalil & Muhammad Puad, 2023). Consequently, digital technology has directly created a more quality and sustainable management system (Suginam, 2020).

Paizin (2017) states that digital zakat applications can provide channels for payments and check the status of zakat applications more effectively. Based on a study conducted by Johari & Yusoff (2019), it was found that only a few zakat institutions in Malaysia use FinTech applications in the zakat distribution process and online application checks. However, Saro, Bhari, Rani, and Yusof (2023) conducted a study revealing that the use of digital zakat for collection and distribution of zakat funds has been introduced in countries such as Malaysia, Brunei, Indonesia, and Singapore.

These countries have employed various approaches to implement digital zakat systems, including developing internal digital zakat platforms and collaborating with external organizations to integrate e-wallet applications. From LZNK's perspective, this institution has leveraged advancements in information technology to conduct efficient and effective promotions. Additionally, LZNK utilizes social media, which has become a focal point for various segments of society, to disseminate information regarding zakat distribution assistance (Yusof et al., 2023).

## 3. Methodology

This study employed qualitative methods to obtain the necessary research data. Qualitative data refers to information that describes qualities or characteristics rather than numerical values. This approach was suitable as it provided an opportunity to gain a deep understanding of the issues under study. Qualitative data was collected through several primary methods such as surveys, interviews, and observations. Surveys were used to gather initial information and general perspectives from respondents. Interviews, particularly semi-structured ones, enabled researchers to collect in-depth data regarding individuals' histories, perspectives, and experiences. Researchers conducted semi-structured interviews with key individuals at LZNK. To ensure the selection of relevant respondents, a purposive sampling method was employed.

This means researchers deliberately chose individuals most relevant to the research topic to ensure the collected data is meaningful and relevant. This method facilitated obtaining precise and comprehensive findings on the issues under investigation (Sekaran, 2003). This article employed thematic analysis. Thematic analysis is a method for detection, analysis and reporting of the themes in data (Braun & Clarke, 2006; Boyatzis 1998). This analysis discovers themes and concepts from the data collected. It is an approach to extract meanings and concepts from data, and it includes pinpointing, examining, and recording patterns or themes (Rubin & Rubin, 2012). Once the data was carried out manually, this study examined the patterns of theme which make it sense in the worldview of monitoring practice. Later, the finding has been explained as below according to Table 1.

## 4. Finding and Discussion

### 4.1 Data Cleansing

Data cleansing of asnaf at the LZNK is a crucial process in zakat management to ensure assistance reaches those who truly need it. This process involves periodic review, monitoring, and updating of asnaf data to ensure accuracy, effectiveness, and fairness in zakat distribution. Steps in data cleansing include gathering asnaf information through various channels, eligibility reviews, and continuous monitoring of asnaf conditions. LZNK also utilizes digital systems like the "Zakat on Touch" application to facilitate the data cleansing and monitoring process. The practice of data cleansing asnaf at LZNK involves the following detailed steps:

- i) **Data Collection:** LZNK collects asnaf data through various channels, including application forms submitted by asnaf themselves through relevant amils. According to the Chief Executive Officer, Datuk Zakaria Othman, there have been cases where zakat recipients appear visually impoverished but possess significant savings in their bank accounts. Therefore, the community is encouraged to assist the Kedah State Zakat Board (LZNK) by reporting such information so that data cleansing processes can be conducted to ensure only eligible asnaf receive zakat assistance (Rahman, 2024).

An underlying issue in data collection is limited access to sensitive information such as savings records in the bank accounts of aid recipients, which poses a constraint faced by LZNK. On the other hand, even if aid recipients appear visually impoverished but have significant savings, decisions regarding eligibility for zakat assistance must still be based on fair assessment and established criteria (Bernama, 2023). Therefore, LZNK calls on the public to assist them in providing information to facilitate the data cleansing process to ensure only deserving asnaf receive zakat assistance.

- ii) **Data Review:** After receiving data from asnaf, LZNK meticulously reviews the information to ensure integrity and trustworthiness. This process involves several steps, including verifying data accuracy submitted by asnaf, conducting additional research, feasibility studies to determine asnaf eligibility, and monitoring asnaf locations.
- iii) **Data Cleansing and Eligibility Review:** Data cleansing procedures are conducted periodically, typically on an annual basis, to ensure asnaf data remains current and accurate. This process includes eligibility reviews to ensure zakat assistance is distributed to those who genuinely qualify for it.

### 4.2 Quality of Asnaf:

The quality of asnaf at the zakat institution is a critical factor determining the effectiveness and sustainability of zakat programs implemented by LZNK. LZNK plays a role in transforming the fate of asnaf into successful individuals by diversifying methods that enhance asnaf income beyond solely relying on zakat assistance. To ensure entrepreneurial asnaf thrive, LZNK provides training, guidance, business programs, and insights into business intricacies and advertising methods for involved asnaf entrepreneurs (LZNK, n.d.). One of LZNK's primary goals is to assist asnaf in developing businesses, improving financial status, and ultimately contributing positively to society. This indirectly elevates asnaf's economic status from zakat recipients to zakat payers. LZNK actively supports and advocates for asnaf entrepreneurs through various programs aimed at economically empowering them (LZNK, 2020). This aligns with findings by Harmini et al. (2018), indicating that zakat aid enhances asnaf's capability to generate higher incomes while educating them on the importance of prayer, fasting, and spiritual care.

Additionally, LZNK has introduced initiatives to support asnaf entrepreneurs in agriculture through the *Skim Smart Sawah Berskala Besar Asnaf* (Smart SBBA). Through this project, asnaf farmers gain skills and knowledge in agriculture, contributing to their own economic growth and that of the broader community. For children of asnaf, LZNK provides training in managing agricultural machinery from an early age to instill basic entrepreneurial skills. Training and skills development for children of asnaf in Kedah are professionally guided and monitored to produce competitive generations capable of lifting their families out of asnaf status.

**Early Stage of Smart Paddy Project:** In the initial stages of the Smart SBBA project, eleven farmers joined the initiative covering an area of 200 hectares in Yan, Kedah. To support asnaf farmers involved in this project, the Kedah State Zakat Board (LZNK) covered costs for seeds, fertilizers, pesticides, and harvesting wages, thus alleviating the financial burden on participating farmers (Sinar Harian, 2021). Additionally, duck and catfish farming projects were also initiated within the paddy fields. The direct involvement of LZNK's CEO, Datuk Syeikh Zakaria Othman, in

monitoring the Smart SBBA project underscores LZNK's high commitment to the project's success (LZNK, 2021). Furthermore, collaboration with banks for financial aspects and industry partners for agricultural equipment such as drones and tractors indirectly enhance the effectiveness of the Smart SBBA project.

The continued efforts and commitments from companies and banks supporting LZNK demonstrate that this sustained effort will impact all parties, especially asnaf, in improving family and community economies.

**Educational Aspect: Establishment of SZK:** The establishment of Sekolah Zakat Kedah (SZK) represents a significant initiative aimed at enhancing the quality of life for asnaf. Education is a crucial factor in improving societal quality of life. Low educational levels hinder children from obtaining better job opportunities, improving personal economies, and enhancing their quality of life (Abu Bakar et al., 2022). SZK provides asnaf children with access to quality education, helping them break free from poverty and improve their future economic prospects.

SZK serves as an avenue for asnaf students to access superior formal education, encompassing both national and religious curricula. Through SZK, asnaf children receive continuous and secure education, viewed as hopes capable of altering destinies and improving future economic statuses (Abu Bakar et al., 2022). In general, zakat provides financial aid, additional educational support, strengthens and enhances educational quality for those in need.

#### 4.3 Technological Applications

In this digital era, the use of technology in zakat management is increasingly vital for ensuring transparency, efficiency, and effectiveness in zakat distribution. In Kedah, the Kedah State Zakat Board (LZNK) has implemented technological applications to monitor and manage zakat distribution to eligible recipients (asnaf). In efforts to enhance efficiency and effectiveness in zakat distribution, the State of Kedah has initiated several technological applications and crucial monitoring strategies.

**Zakat On Touch (ZOT):** Zakat on Touch (ZOT) application is an innovation introduced by the Kedah State Zakat Board (LZNK) to enhance management and distribution efficiency of zakat in the region (Saad et al., 2023). This makes zakat management processes more efficient and transparent. Among the functions and features of ZOT:

- **Real-Time Monitoring:** Zakat On Touch (ZOT) allows users to monitor monetary transactions in real-time, ensuring transparency in zakat collection and distribution, ensuring all funds are managed efficiently and promptly.
- **Recipient Information Access:** ZOT provides detailed information on zakat recipients in each parish in Kedah. However, sensitive information such as identification cards is not disclosed to protect recipient privacy.
- **Management and Assessment of Aid:** Through ZOT, zakat officers can continuously assess and monitor zakat aid implementation. This ensures that aid is delivered correctly and appropriately to those in need, facilitating the evaluation of aid effectiveness.

In the context of zakat distribution monitoring in Kedah, the use of ZOT technology enables LZNK to track zakat collection and distribution in real-time. This allows for more accurate and effective monitoring of zakat allocations, ensuring zakat is distributed to deserving asnaf more precisely and fairly. Through this technology, monitoring processes become more automated and straightforward, enabling the Kedah State Zakat Board to improve zakat distribution quality and efficiency. Moreover, zakat management and contributors can monitor and review zakat collection and distribution using smartphones conveniently and efficiently (Administrator, 2020).

**Asnaf Care:** Asnaf Care is a fund developed by LZNK to provide aid to asnaf, particularly in the context of handling the COVID-19 pandemic. Asnaf Care is a COVID-19 fund system developed by Zakat Kedah to provide opportunities for the community to collectively help those in need during the Movement Control Order. Informants state Through Asnaf Care, the Kedah State Zakat Board can conduct more detailed monitoring of zakat distribution to asnaf in need. This system allows the Zakat Board to devise better strategies for aid distribution, as well as identify the needs and challenges faced by asnaf in Kedah (Administrator, 2020).

Monitoring zakat distribution in Kedah through Asnaf Care ensures every zakat ringgit is distributed effectively and efficiently to those in need. By using technology and data provided through this system, the Zakat Board can make more evidence-based decisions in designing aid programs for asnaf. This ensures transparency and accountability in

zakat management in Kedah, instilling confidence among the public that their zakat is distributed effectively and positively impacts deserving asnaf.

## 5. Conclusion

The research aims to identify the current monitoring practices, assess their effectiveness, and suggest improvements. Based on findings given, the article indicated data cleansing, quality of asnaf, and technological applications plays an important role to determine the best practices of monitoring in Lembaga Zakat Negeri Kedah. Each of theme provides the characteristics indicator, such as a) Data cleansing is based on data collected, data review, and eligibility review., b) Quality of asnaf based on project opportunity, and education, and c) technology applications on Zakat on Touch and Asnaf Care. This study contributes to the body of knowledge in adding new characteristics of monitoring practices based on Zakat institution practices. This study proposes to explore the new area in other Zakat institution in other continent such as Southeast Asia, African countries and so on.

**Conflict of Interest:** None declared.

**Ethical Approval:** Not applicable.

**Funding:** None.

## References

- Abd Wahab, A. & Borhan, J.T. (2015). Analisis Prestasi Kutipan Zakat di Malaysia. Dalam. Ali, N.A., Che Seman, A. & Mohamad, T.M. (pnvt.). Isu Kontemporari Pengurusan dan Pembayaran Zakat di Malaysia. Kuala Lumpur: Majlis Agama Islam Wilayah Persekutuan.
- Abu Bakar, N. A., Hashim, N., Othman, A., Md Tahir, R. & Mohd Azlan, M. N. N. (2022). Sekolah Zakat: Peluang Peningkatan Kualiti Hidup Menerusi Institusi Pendidikan. *International Journal of Islamic Business*, 7(1), 61-76.
- Abu Bakar, N. A., Hashim, N., Othman, A., Md Tahir, R. & Mohd Azlan, M. N. N. (2022). Sekolah Zakat: Peluang Peningkatan Kualiti Hidup Menerusi Institusi Pendidikan. *International Journal of Islamic Business*, 7(1), 61-76.
- Administrator. (2020, February 23). Aplikasi "Zakat on Touch" (ZOT) Pemangkin Teknologi Digital Masa Kini Lembaga Zakat Negeri Kedah Darul Aman. <https://Www.Zakatkedah.Com.My/Aplikasi-Zakat-On-Touch-Zot-Pemangkin-Teknologi-Digital-Masa-Kini/>
- Ahmad, A. (2008). Kepentingan Pendidikan Dalam Pembentukan Kualiti Hidup Sejahtera. *Malaysian Education Dean's Council Journal*, 2, 1-8.
- Alim, H. N. (2023). Analisis Makna Zakat Dalam Al-Quran: Kajian Teks dan Konteks. Akademik: *Jurnal Mahasiswa Humanis*, 3(3), 161-169.
- Aryani, N. (2016). Zakat as a sustainable and effective strategy for poverty alleviation: From the perspective of a multi-dimensional analysis. *International Journal of Zakat*, 1(1), 89-107.
- Ayoub, H., Mohd Ariff, A. H., Jamaludin, N. A., Ismail, S., & Md Isa, M. S. (2023). Pulangan Sosial Atas Pelaburan: Kajian Impak Skim Agihan Zakat Bantuan Jayadiri Asnaf di Negeri Kedah. *AZKA International Journal of Zakat & Social Finance*, 4(1), 39-56.
- Bernama (2023). Penerima zakat dikesan ada simpanan ratusan ribu. <https://www.astroawani.com/berita-malaysia/penerima-zakat-dikesan-ada-simpanan-ratusan-ribu-432484>
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, Vol.3, No. 2, pp. 77-101.
- Boyatzis, R. E. (1998). Transforming qualitative information: thematic analysis and code development. Thousand Oaks, California: Sage Publications.
- Dewan Bahasa dan Pustaka (2005) entri "pemantauan," <https://prpm.dbp.gov.my/Cari1?keyword=pemantauan>
- Hadi, R., Shafrani, Y., Hilyatin, D., Riyadi, S., & Basrowi, B. (2024). Digital zakat management, transparency in zakat reporting, and the zakat payroll system toward zakat management accountability and its implications on zakat growth acceleration. *International Journal of Data and Network Science*.

- Haeberlin, H. (2019). System monitoring. Photovoltaics in Cold Climates, 105–111. Retrieved from <https://doi.org/10.4324/9781315073767-14>
- Hairunnizam, W., Mohd Fairus, M. S., Azlina, A., Norida, B., Azizah, M. H., & Ainol Basirah, A. W. (2018). Perakaunan untuk Aset Wakaf, Zakat dan Baitulmal oleh Majlis Agama Islam Negeri di Malaysia: Satu Cadangan Kerangka Kerja Syariah. Paper presented at the Persidangan Kebangsaan Ekonomi Malaysia ke 13, Hotel Bangi, Putrajaya Selangor.
- Halim, M. H. C., Haji-Othman, Y., & Cheumar, M. (2023). Faktor-Faktor Yang Mempengaruhi Kepercayaan Masyarakat Terhadap Institusi Zakat Di Negeri Kedah: Kerangka Kerja Konseptual. *Cifer International Journal of Islamic Finance* December 2023, Vol. 2, Issue. 1 Issn (Print): 2984 3751, E-Issn (Online): 2948-4197
- Hamid, S. A., Dahlan, M. A. D., & Rofie, M. K. H. (2023). Zakat Distribution Management and Poverty Issues: A Study in The State of Kedah. *Russian Law Journal*, 11(4s).
- Harmini, H., Ismail, A. G., & Zaenal, M. H. (2018). Strategic Role of Zakat in Multidimensional Quality of Life in Sijunjung, Indonesia. *The Journal of Muamalat and Islamic Finance Research*, 15(1), 55–72.
- Hussain, M. A., Azhar, A., & Badarulzaman, M. H. (2021). Analisis Prosedur Saringan Permohonan Zakat Di Negeri-Negeri Terpilih Di Malaysia. *Jurnal Islam Dan Masyarakat Kontemporari*, 22(2), 129.
- Ibrahim, P. (2008). Pembangunan Ekonomi Melalui Agihan Zakat: Tinjauan Empirikal. *Shariah Journal*, 16(2), 1–23.
- Ii, B. A. B., & Teori, L. (2010). Monitoring, sistem informasi, sistem, informasi dan web. 8–22. Jalil, M.S., & Muhammad Puad, N.F. (2023) Empowerment of Zakat Collection and Distribution Management During Covid-19 Pandemic in Kedah State Zakat Board (LZKN). *International Journal of Zakat and Islamic Philanthropy*
- Johari, M.S.N., & Yusoff, A. S. (2019). Fintech: Ke Arah Keberkesanan Kutipan Dan Agihan Zakat di Malaysia. *International Journal of Zakat and Islamic Philanthropy*.
- Lembaga Zakat Negeri Kedah (2024). Senarai Bantuan. Retrieved from <https://www.zakatkedah.com.my/senarai-bantuan/>
- Lembaga Zakat Selangor, 2024. Bait al-Hasanah. Retrieved from <https://www.zakatselangor.com.my/asnaf/bait-al-hasanah/>.
- Mat Saad, M. Z., Ibrahim, M., & Othman, Z. (2023). Memperkasa Inovasi Pengurusan Bantuan Makanan dengan Menggunakan Aplikasi Zakat on Touch (ZOT) dalam Kalangan Penolong Amil Kedah: Isu dan Cabaran. *AZKA International Journal of Zakat & Social Finance*, 4(1), 155-174.
- Md Hairi, M. H., Kamil, M. I., & Ram Al Jaffri, S. (2012). Ketelusan Di Dalam Tadbir Urus Institusi Zakat. Prosiding Seminar Isu-Isu Kontemporari Zakat di Malaysia.
- Meerangani, K. A., Badhrulhisham, A., Hamid, M. F. A., Hashim, S. N. I., Rameli, M. F. P., & Hamzah, M. R. (2023). The Effectiveness of The Entrepreneur Development Program in Transforming Asnaf Zakat. *International Journal of Academic Research in Business & Social Sciences*, 13(1), 1200-1211.
- Mohamad Zaki, M. M. M. M., Sulong, J., & Zainal, H. (2021). Penentuan Skim Agihan Zakat Pendidikan Kajian di Lembaga Zakat Negeri Kedah (LZKN). *AZKA International Journal of Zakat & Social Finance*, 1(2), 123-147.
- Mohamad Zaki, M. M., & Ab Rahman, A. (2019). Pengurusan Agihan Zakat Pendidikan: Kajian di Zakat Pulau Pinang (ZPP). *Journal of Fatwa Management and Research*, 141–184.
- Mohd Fairuz, M. S., Norida, B., Azlina, A., Azizah, H., Muhammad Arzim, N., & Hairunnizam, W. (2016). Cadangan Item Pendedahan Bagi Pelaporan Institusi Wakaf, Zakat dan Baitulmal. IPN. *Journal of Research and Practice in Public Sector Accounting and Management*, 6(1), 23-44.
- Mohd Suffian, M. E., Mohd Ali, M. N., & Hairunnizam, W. (2018). Cadangan Kodifikasi Akta Zakat Nasional dan Penubuhan Majlis Zakat Negara. *Jurnal Ekonomi Malaysia*, 52(1), 153-165.
- Nasir, N. N. A. (2023). Impak Agihan Zakat Terhadap Pendidikan Masyarakat Orang Asli Di Jerantut, Pahang. *Journal of Islamic*, 8(52), 64-69.
- Nawi, A., Yusof, M. R., Bukhari, N., Mohd Nasir, M. A., Mat Yusoff, M. Y., Abd Rahman, M. A., & Azhar, A. (2023). Kajian Tinjauan Program Food Bank Di Negeri Kedah [ A Study on The Food Bank Program in The State of Kedah]. *Jurnal Islam Dan Masyarakat Kontemporari*.
- Noor Fadzilah, S., Ruhanita, M., & Norida, B. (2016). Keperluan Pemegang Kepentingan Institusi Zakat Terhadap Item Maklumat Pelaporan Prestasi. *International Journal of Management Studies*, 23(2), 97-124.
- Paizin, M. N. (2017). Desentralisasi Kuasa Dalam Organisasi Pengurusan Zakat di Malaysia: Analisis Terhadap Pelaksanaan Kutipan Zakat Pendapatan. Disertasi Diserahkan Sebagai Memenuhi Keperluan Bagi Ijazah Sarjana Pengajian Islam. Universiti Malaya.

- Raedah, S., Sherliza, P. N., & Siti Normala, S. O. (2017). Factors Affecting Disclosure Practices of Annual Report Zakat Institutions in Malaysia. Paper presented at the Persidangan Kebangsaan Ekonomi Malaysia ke 12, Bangi: Fakulti Ekonomi & Pengurusan UKM.
- Rahm, E., & Do, H. H. (2000). *Data Cleaning: Problems and Current Approaches*. Washington, D.C. IEEE Computer Society.
- Rahman, M. A., Pitchay, A. A., Azhar, Z., & Abd Jalil, M. I. (2023). Zakat Model in Ptptn Financing Scheme – A Conceptual Study. *Labuan E-Journal of Muamalat and Society (LJMS)*, 17(1), 33–44.
- Rubin, H. J., & S. Rubin, I. (2012). *Qualitative interviewing: The art of hearing data* (3rd ed.). Los Angeles: Sage Publications.
- Saad, M. Z. M., Ibrahim, M., & Othman, Z. (2023). Memperkasa Inovasi Pengurusan Bantuan Makanan dengan Menggunakan Aplikasi Zakat on Touch (ZOT) dalam Kalangan Penolong Amil Kedah: Isu dan Cabaran. *AZKA International Journal of Zakat & Social Finance*, 155–174.
- Saro, N., Bhari, A., Rani, A. M., & Yusof, M. F. M. (2023). Analysis of Digital Zakat Payment Implementation: A Comparison in Southeast Asia.
- Saunah, Z., Ruhaya, A., & Wah, Y. B. (2014). An Empirical Study on the Determinants of Information Disclosure of Malaysian Non-Profit Organizations. *Asian Review of Accounting*, 22(1), 33-55. doi:10.1108/ARA-04-2013-0026
- Sawandi, N., Derashid, C., Ku Ismail, K., Abu Bakar, F., Abdul Wahab, M., & Shaari, H. (2023). Amalan dan Keperluan Pembentangan dan Pendedahan Penyata Kewangan bagi Majlis Agama Islam Negeri di Malaysia. *Journal Of Research and Practice in Public Sector Accounting and Management*, 10(1), 45 - 61.
- Sheila Nu Nu, H., & Syed Ahmed, S. (2014). Proposed Best Practices of Financial Information Disclosure for Zakat Institutions: A Case Study of Malaysia. *World Applied Science Journal*, 288-294.
- Suhaiza, I., & Nur Barizah, A. B. (2011). Reporting Practices of Malaysian Public Universities: The Extent of Accountability Disclosure. *Journal of Business Management*, 5(15), 6366-6376.
- Wahid, H., Ahmad, S., dan Mohd Noor, M.A., (2004). Kesan Bantuan Zakat Terhadap Kualiti Hidup Asnaf dan Fakir Miskin. *The Journal of Muamalat and Islamic Finance Research*.
- Yusoff, S.M. Othman, A., Mhd Khotib N.A. & Md Hussain (2020) Pelaksanaan Pengurusan Agihan Zakat di Kedah. *International Journal of Zakat and Islamic Philanthropy. Volume: 2 Issues: 2[September 2020] pp.50-57*
- Zainal, H., Mustaffa, M. F., & Othman, Z. (2019). Zero Hunger and Sustainable Development Goals: Model of Food Bank Centre by Lembaga Zakat Negeri Kedah. UMRAN. *Journal of Islamic and Civilizational Studies*, 6(2-2).

**This section presents the findings and discussion based on thematic analysis as follows at Table 1**

**Tablev1: Informants' Quoted as Findings**

<b>T/P</b>	<b>Int</b>
Data Cleansing	"The children of the qaryah who receive zakat will report to LZNK, and LZNK will conduct a review to determine whether these qaryah children still qualify or not".
Quality of Asnaf	"We train their fathers as farmer entrepreneurs, while their children are sent to undergo training or courses for three months in fields such as drone piloting and related areas. We take the children of asnaf, sponsor their education, and one day, they will be the ones to change their family's future".
Technology	"During the COVID-19 Facebook, Instagram, and Asnaf Care were the most active. Asnaf Care is the result of a food bank initiative. We redistribute the products that we give, we give to our asnaf, for example rice, sugar, soy sauce, sauce and vermicelli. When we put these products into Asnaf Care, we didn't expect people to donate a bottle of soy sauce, and the result is now tens of thousands that we have received from Asnaf Care".

T= Theme, Int= Informant

*(Source: Study Interview)*

**Disclaimer/Publisher's Note:** The views, opinions, and data presented in all publications are exclusively those of the individual author(s) and contributor(s) and do not necessarily reflect the position of BRPI or its editorial team. BRPI and the editorial team disclaim any liability for any harm to individuals or property arising from the use of any ideas, methods, instructions, or products mentioned in the content.