

Collaboration in Zakah Administration: A Comparative Analysis of Lembaga Zakat Negeri Kedah and Sokoto State Zakat and Endowment Commission

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Abstract: *Collaboration plays a crucial role in enhancing the effectiveness and efficiency of zakah administration, particularly when institutional resources are limited. This paper examines the collaborative strategies of Lembaga Zakat Negeri Kedah (LZNK) in Malaysia and the Sokoto State Zakat and Endowment Commission (SOZECOM) in Nigeria. Drawing on qualitative research design, data was collected from interviews with 3 officers from each institution and through documentary sources. The data was analyzed through a thematic analysis using Nvivo 7.0 software. The study highlights the networks, partnerships, and operational linkages which include amil assistant, schools, universities and NGOs by LZNK, and the sultanate council, district chief and jumu'at mosques by SOZECOM, these enable both institutions to reach eligible beneficiaries, streamline administrative processes, and strengthen governance.*

Keywords: Collaboration, Lznk, Sozecom, Amil Assistants, Local Chiefs

1. Introduction

Zakah, is the third pillar of Islam, it is compulsory for wealthy people whose wealth reaches the *nisab* to give out a share not exceeding 2.5% or 1/40 of wealth which includes gold and silver, agricultural produce and livestock. Literally, *Zakah* denotes, 'growth' and 'increase', it also means to 'improve' or become 'better' when it's associated with people. It also implies 'cleanliness', 'purity', and 'blessing'. Technically it's the specific portion of one's wealth ordained by the Creator, meant to be shared among eligible individuals or groups (Qaradāwī, 1999). It is primarily the responsibility of the state or authorized organizations (Adamu et al., 2016). It means that it's the role of the government to collect and distribute *zakah* or supervise the processes of *zakah* collection and distribution by the *zakah* institutions. However, in non-Islamic jurisdictions, Muslims are encouraged to establish institutions for *zakah* management (Adamu et al., 2016). The state plays a pivotal role in both collecting and disbursing *zakah* funds, and this role is underscored by a verse that mentions "the workers on *zakah*" as a distinct category eligible to receive *zakah*. This verse provides clear evidence of the need for a specialized organization with employees who are remunerated from the organization's budget to carry out this important task (Al-Qardawi, 2006).

This can be seen during the early period of Islam and in the practices of the four rightly guided caliphs. The prophet (S.A.W) employed and dispatched many of his companions for the

collection and distribution of *zakah*. Abubakar (R.A) upon his nomination as *khalifah* waged war on the withholders of *zakah* and sent *zakah* official to the prospective *zakah* payers to assess their *zakah*-able assets, then collect the due amount and distribute to the poor (Dasuki, 2022). Umar bn Khattab (R.A) introduced the idea of '*al-ushr*', a new form for collecting *zakah* on merchandise by placing *zakah* collectors on major roads, bridges and ports (Al-Ayubi & Herindar, 2022), he also introduced *zakah* collection on horses (Ganiyev & Umaraliev, 2020, p. 443). Uthman (R.A) adopted the practice of reminding people to pay their debts prior to the *zakah* been collected. Ali bn Abi Talib (R.A) on the other hand excludes *al-hawamil wa al-awamil* (animals employed in work) in *zakah* collection (Ganiyev & Umaraliev, 2020).

While the institution and the practice of *zakah* was established in Muslim societies long ago, the issue of abject poverty and other socio-economic problems among Muslims keeps happening and widening, this is to a certain extent probably due to inefficiency in the way the *zakah* has been practiced and managed (Rosli et al., 2017). Also, giving out *zakah* has been challenging for some Muslims, particularly those who are more focused on accumulating wealth and may have weaker faith (Ibrahim & Shahrudin, 2015). This issue has persisted since the early Islamic period, and historical accounts even mention that Caliph Abubakar (R.A) acted against *zakah* defaulters after the passing of the Prophet Muhammad (S.A.W) (Ibrahim & Shahrudin, 2015).

Additionally, contemporary *zakah* institutions face various challenges, including a lack of active participation from eligible *zakah* payers. Negligence by the government and relevant agencies in ensuring systematic *zakah* collection and distribution also hinders the proper administration of *zakah*, which should draw the attention of the entire Muslim community (Mohamad & Rahim, 2012).

Furthermore, limited knowledge about *zakah*, its obligations, application methods, and its impact on the lives of Muslim communities contribute to the problems faced in contemporary Muslim societies. Education and awareness regarding *zakah* are crucial for its effective implementation and the betterment of the Muslim community (Ibrahim, 2017).

The administration of *zakah* in Nigeria faces numerous challenges, particularly in states like Sokoto and Kano. Key issues include fragmented implementation within the democratic system, weak governance, lack of consensus among Islamic scholars, and absence of standardized accounting practices (Jaffri, 2019). Ineffective government machinery and unilateral decision-making at the individual level further hinder *zakah* management (Farouk et al., 2017). Despite efforts to establish *zakah* committees in states like Kano, Jigawa, Zamfara, and Sokoto, poverty alleviation through *zakah* remains challenging due to factors such as improper wealth distribution and lack of an organized system (Qasim, 2020). The different types of *zakah* practices, including problems with private payment, collection, and distribution through state-owned institutions and nonprofit groups, may also be the reason for the limited impact of *zakah* in Nigeria. In a similar vein, insufficient enforcement creates a significant gap in the practice when compared to other countries like Malaysia and Sudan, thus leading to ineffective implementation of the third pillar of Islam (Muhammad et al., 2018).

Another problem of the *zakah* institutions in Sokoto is poor participation from wealthy people amidst high numbers of those in need of *zakah* (Ahmad, 2019). There is a growing demand for assistance in areas such as healthcare, housing, marriage, and small business support, but many wealthy Muslims delay or hesitate to pay their *zakah* or waqf on time. Raising funds for Islamic welfare services also requires constant awareness campaigns through radio, television,

and newspapers, which are very costly. In addition, there is a shortage of skilled staff to manage and distribute zakah, sadaqah, and waqf, while training new experts is expensive. The problem is made worse by fraudulent collection and misuse of welfare funds, driven by poverty and corruption. Finally, some beneficiaries are impatient and do not understand that proper procedures must be followed before support or funds can be given (Abdullahi S., 2018). These problems among others contribute to the problems of *zakah* administration in Sokoto State, Nigeria.

Although Kedah's *zakah* collection trend is highly encouraging for raising consumer awareness, researchers continue to have concerns about its efficient distribution and the potential reasons why poverty may have remained a minor roadblock to Kedah's advancement (Haq et al., 2017). Mismanagement of *zakah* has always been an issue due to the high trust put by the society towards the *zakah* staff and financial management. This results in the lack of management in internal control issues, giving a bad impression to the *zakah* institution (Mansor, 2021). The public have complained that *zakah* has not been appropriately disbursed to the targeted group because of the authorities' lack of awareness about a certain segment of the Muslim population and their lack of visibility (Mansor, 2021).

Although the distribution amount of *zakah* by the LZNK increases yearly, the mechanism for distributing *zakah* in the state is less effective in addressing the problem of poverty among Muslims (Ismail et al., 2023). The group of *asnaf* is disqualified from receiving *zakah* because of the absence of the main factor is the lack of effective distribution methods to cause the group of the *asnaf* to be detached from accepting *zakah* (Zaki et al., 2020). It was found that some of the issues arising in the distribution of *zakah* in the country are largely associated with bureaucracy and uncertainty, ethical issues, weak record management, *zakah* distribution to non-priority apostles, and distribution of *zakah* by unqualified individuals (Ismail et al., 2023). Therefore, this paper came to explore the different collaborative efforts by these institutions then compare and examine its effectivity in serving the ummah.

2. Literature Review

The literature review will give an overview of zakah administration in both institution from establishment to present

Zakah Administration in Kedah

In Kedah, *zakah* administration has been under Lembaga Zakat Negeri Kedah (LZNK) since 2015, after its administration was changed from the Kedah Zakat Department (Jalil & Muhammad Puad, 2023) (Ismail et al., 2023). Recently, *zakah* administration has been transformed by the emergence of digital technology, marking a global trend towards digitizing religious practices (Nor et al., 2024). In LZNK, *zakah* is collected through various methods like online platforms, bank transfers and through direct payment by visiting their office or by sending *zakah* collectors.

For effective *zakah* collection, LZNK uses information technology as a medium to transform the management of Kedah *zakah* collection through developing an information database. The total of daily and monthly collection, as well as yearly collection could be accessed in real time by the public through the LZNK Website (MF et al., 2022). In this technological environment, Kedah State Zakat Board (LZNK) has emerged as a pioneer with the Zakat on Touch (ZoT) platform. ZoT is a digital innovation that aims to optimize the transparency and efficiency of *zakah* transactions (Nor et al., 2024). The ZoT application by the LZNK revolutionizes *zakah*

management by increasing transparency and accessibility, offering a more expansive reach potential and greater efficiency in distributing funds (Nor et al., 2024).

Another strategy to improve the *zakah* collection is the introduction of 'zakat logo' which was introduced in Malaysia for the first time through the initiative of the LZNK through the Sahabat Zakat Kedah Logo and the *Muzakki* Certificate for corporate companies in the state of Kedah. The Sahabat Zakat Kedah logo has been widely introduced in the state of Kedah and was officiated by Dato' Dr Zulkifli Al Bakri in March 2020 (Sukari et al., 2023). The use of the Zakat Logo in Kedah was formed because of an idea from the Chief Executive Officer, LZNK, which is Y. Bhg. Dato' Sheikh Zakaria Othman by looking at the potential and ability to increase the percentage of corporate *zakah* collection in the state of Kedah (Sukari et al., 2023). Thus, the application of the use of *zakah* logos to corporate companies acts as a very accurate step to increase *zakah* collection of existing businesses (Sukari et al., 2023).

From the above, we can see that LZNK has demonstrated a forward-thinking approach in enhancing the collection and management of *zakah* through the strategic use of digital technology and branding initiatives. One of the core strategies employed by LZNK involves the diversification of payment methods. By offering options such as online platforms, bank transfers, and in-person payments, LZNK ensures accessibility for a broad segment of the population, thereby reducing barriers to *zakah* payment and encouraging greater participation. The distribution of *zakah* in Kedah State, Malaysia, is primarily managed by the state's *zakah* institution, known as "Lembaga Zakat Negeri Kedah" or the Kedah State *Zakah* Board. And it's under the state's Islamic Religious Council as mentioned above. This institution is responsible for collecting and distributing *zakah* funds to eligible recipients per Islamic principles (Yunus, 2022). They allocate the collected funds to the category of recipients based on need and priority. They aim to ensure that *zakah* is distributed fairly and justly, focusing on helping those most in need. The categories of *zakah* recipients, although redefined by the *zakah* institution include:

- i. The destitute (*miskin*) - those whose income is less than half of what they need. They do not have any property, employment, or income from other sources to cover their daily needs and dependents.
- ii. The poor (*faqir*) - their income exceeds half of their needs. This group has jobs or businesses that only meet part (but not enough) of the daily needs of themselves and their dependents.
- iii. 'Amil (administrator) - those who are directly involved with the zakat board, either individually or organizationally, in managing any form of zakat management such as collection, distribution, finance, and other related matters.
- iv. Convert (*mu'allaf*) - a person whose heart is tamed to embrace Islam or better known as a new brother/sister.
- v. Slave (*riqab*) - a slave who wants to free himself from any form of slavery.
- vi. Indebted (*gharimeen*) - people who are indebted in the way of Allah Ta'ala, that is, they are indebted to meet the basic needs of themselves, their dependents, or their community who need immediate help from them and are allowed by Islamic law.
- vii. For Allah's sake (*fi sabilillah*) - people who fight in the way of Allah, such as students, religious teachers – those who are involved in an activity or activities in the form of religion, welfare, and virtue in defending Islam.
- viii. Way farer (*ibn sabil*) - a traveler who runs out of supplies on a journey approved by sharia' and not for immorality (Suhardi & Fisol, 2020) (Yassin, 2024)

Before distributing the *zakah*, the recipients must undergo an eligibility Assessment where the *zakah* institution employs professionals and scholars to assess the eligibility of recipients. They determine who is eligible to receive *zakah* based on their financial circumstances, needs, and compliance with Islamic criteria.

To ensure an effective and efficient *zakah* distribution system, LZNK has implemented numerous programs and initiatives designed to assist the underprivileged and impoverished individuals in Kedah State. Among the various programs available, there is a specific education program categorized under "fisabilillah." This program involves sponsoring the education of children from poor families, both locally and abroad. These educational initiatives encompass support for institutions such as Nidzomi Islamic School and financial assistance for students pursuing further studies at institutions like UNISHAMS, universities in Egypt, Jordan, Syria, Indonesia's IAIN, and many more schemes falling under this category. The figures below showcase some of the students who have benefited from the educational *zakah* program.

Another important scheme is the dialysis scheme where hemodialysis patients are treated and taken care of, panel doctors and hospitals are built specifically for this. They have a total number of 28 dialysis centers located in different districts of Kedah state among which there is *Pusat Dialysis al-Hayat* and *Pusat Dialysis Marjina Sdn Bhd* (langgar). There is also the mobile clinic where *asnaf* in remote villages are taken care of before they are brought to the hospital. The figures below show dialysis patients.

The entrepreneurship scheme is another scheme operated by the LZNK, where men and women who are poor or needy are given equipment and capital to start a business. The following pictures show some of these entrepreneurs in action.

New converts to Islam (*mu'allaf*) have their scheme also, there is a center built solely for their sake called *Pusat Bimbingan Islam* (PUSBA). New Muslim brothers and sisters are trained and enlightened on aspects of their religion and are given moral guidance and discipline on how to face their new challenges. The following pictures show new Muslim brothers and sisters in classes attending lectures.

The housing scheme is one of the prominent distribution schemes employed in *Kedah*, where poor people without a house or with dilapidated houses are helped to build or repair their houses. This scheme has helped many poor people secure houses for free. From the year 2020 to 2022, LZNK has built a total of 14 houses for poor *asnaf* in collaboration with Bank Islam Malaysia Berhad (BIMB). And it has repaired the houses of 500 people every year from the inception of the scheme (LZNK, 2023). Below are pictures of some of the homes built and repaired by LZNK

Apart from the housing scheme, there is the food scheme, where poor and needy *asnaf* can go and collect food that would be sufficient for themselves and their families. The items distributed include rice, oil, milk, and sugar among others. There are 582 mosques and 8 NGOs that are doing this job in the whole of Kedah (Zainal et al., 2019; LZNK, 2023).

Zakah Administration in Sokoto

The operation of the Sokoto State Zakat and Endowment Committee is overseen by a seventeen (17) members committee. A chairman along with four (4) permanent employees and eleven ad hoc staff are responsible for the day-to-day operations of the Zakat and Endowment Committee. The chairman serves as the top administrator, and the committee has an

organizational structure and governance process. In compliance with generally accepted accounting principles, it maintains accounting records of its revenue, expenses, assets, and liabilities (Maidoki, 2018a). Its mission is: “To become a formidable zakat and endowment institution, that could cater for the less privileged in our society, country and beyond”. And its vision is: “To establish a solid and reliable system of zakat and endowment collection, management, distribution and investment for the benefit of the needy in the society” (Dansabo M. T., 2019).

The Sokoto State *Zakat* and Endowment Commission created 86 district level *zakah* committees across the 23 local government areas of the state (Maidoki & Sani, 2018). This committee can be described as back bone of the commission because they served as links between the people and the commission. Each of the committees is headed by a traditional head of the districts with members drawn from various groups such as farmers and cattle rearers, ulama’ and the business community. The committees are empowered to collect *zakah* and manage it within their area of jurisdiction. They also assist the commission by collecting other relevant dates such as list of orphans, needy people, *zakah* beneficiaries and people with disabilities for necessary assistance or *zakah* distribution (Maidoki & Sani, 2018).

This decentralized model empowers local communities to manage their own *zakah* affairs, which likely enhances trust, compliance, and participation among *zakah* payers. It also supports more responsive and context-specific distribution strategies, reducing bureaucratic delays often associated with centralized systems.

The main sources of funding for the commission are monthly grants from the State and Local councils, *zakah* payment by farmers, traders (in the form of cash, livestock and crops) and occasionally corporate organizations. SOZECOM also invests in and own some corporate ventures (Maidoki, 2018b). From the available record in the position of the commission, the district level *zakah* committees were able to collect *zakah* worth N280,730,442.00 within the period of three farming seasons. The *zakah* was distributed at the said district levels to 8,786 beneficiaries (Maidoki & Sani, 2018).

This approach showcases a blend of traditional leadership, grassroots participation, and administrative decentralization, making it a compelling model of community-anchored *zakah* management. While challenges such as resource limitations and administrative consistency may still exist, the system provides valuable lessons in local empowerment, accountability, and inclusiveness in religious financial administration.

The commission distributes funds to beneficiaries both directly and indirectly. *Zakah* is spent on the eight specified categories of beneficiaries (Asnaf). The types of beneficiaries are poor and needy, administrators, converts, bonded persons, Indebted persons, in the path of Allah, and way farer. The categories constitute those who receive direct disbursement of funds. The indirect distribution takes place through financing of services and building projects for the beneficiaries (Dansabo M. T., 2019). To fulfill its objective of helping the poor in the fields of health care, education, and the distribution of food and disaster relief supplies, the commission has established several subcommittees. The *zakah* committee can uphold sufficient standards of accountability, openness, and governance thanks to the subcommittees. Among the subcommittees are those that deal with health, mental health, shelter and rehabilitation, human resource development, food aid, orphans, general assistance, special needs, investment, publicity, and education (Maidoki & Sani, 2018; Dansabo M. T., 2019). All major medical facilities, clinics, and pharmacies have a subcommittee of the commission set up to help the

underprivileged and destitute. Every month, a specific amount of funds is allocated to each subcommittee and maintains a record of expenditure and list of beneficiaries for screening and approval (Akinremi, 2018). A study revealed that the *zakah* beneficiaries' living condition and livelihood was improved positively such as improvement on food security, Health status, shelter and clothing among other things (Lawal & Maidoki, 2022, p. 115). It also offers various humanitarian services in provision of essential needs such as food, clothing and shelter for individuals or in financing basic amenities for society at large (Abdullahi S., 2018).

There are 23 general hospitals in the state, one for each local government, that mimic the services provided by the health *zakah* committee. Uthman Dan-Fodio University Teaching Hospital (UDUTH), Sokoto Specialists Hospital, Noma Hospital, and the Women and Children Welfare WCWH are among the hospitals in Sokoto City. Depending on their size and services provided, all of the hospitals, clinics, and pharmacies who participated in the program were paid between N200,000 and N500,000 per month (Akinremi, 2018).

One of the SOZECOM's main goals is to alleviate poverty, which is the main reason why *zakah* is paid in Islam. The Commission's Human Resources Development and Orphans and Needy committees are tasked with giving working capital and resources to the underprivileged so they can start their own businesses. Some, especially the youths, are given training in skill acquisition. In 2014, over 2,500 individuals reportedly benefited from the scheme. Apart from provision of working capital to the tune of N72.2 million, Beneficiaries also received a variety of things to help them launch small enterprises. Among them are 560 breeding goats, 420 grinding equipment, 450 sewing machines, and 80 deep freezers. The working capital allocated to the impoverished increased to N84 million in 2016 (Akinremi, 2018).

3. Methodology

This study comprises two *zakah* institutions; Lembaga *Zakat* Negeri Kedah (LZNK) and Sokoto State *Zakat* and Endowment Commission (SOZECOM), each institution was represented by three workers making a total of six respondents. Using primary data collection method, the study obtained data through in-depth interviews using purposive sampling to make sure that the respondents have relevant expertise in *zakah* administration and decision making. Particularly, the interviews involved senior staff members like head of departments and important people from *zakah* distribution and planning departments that are directly responsible for policy implementation and oversight. The details of the respondents are shown in Table below.

Table 1: List of Respondents

Institution	S/N	Designation
Lembaga Zakat Negeri Kedah (LZNK) Address: Menara Zakat, Jalan Teluk Wanjah, 05200 Alor Setar, Kedah, Malaysia	1	Head of <i>Shari'ah</i> Department
	2	Head of Distribution Department
	3	Staff Distribution Department
Sokoto State Zakat and Waqf Commission (SOZECOM) Address: Abdul-Rahman Al-Zaid (Dendo) Road, Off Sultan, Ibrahim Dasuki Rd, Sokoto, Nigeria	4	Executive Chairman
	5	Director Planning, Research and Statistics
	6	<i>Zakah</i> Committee Member

The transcripts were analyzed using an inductive thematic approach with the help of NVivo 7 software which facilitated the coding and interpretation of the qualitative data. Also, secondary data was collected through literature review method, with sources like scholarly books, journal articles, conference proceedings, institutional reports, websites, social media platforms and

databases such as Google Scholar. It was then analyzed using deductive analysis approach, which allows the researchers to relate the findings to existing theories and frameworks.

4. Finding and Discussion

In situations where the available *zakah* funds are insufficient to cover all needs, collaboration with other agencies or stakeholders is encouraged. This helps maximize the use of limited resources and ensures that more recipients benefit. Both *zakah* institutions adopted this strategy and collaborate with different third parties for effective *zakah* administration and to easy the process especially the distribution process. LZNK collaborates with NGOs, schools, and other agencies to identify and verify *asnaf* in need. Reports from these entities are submitted to the *zakah* office for review and decision-making. SOZECOM collaboration with the Sultanate Council, district heads, local governments, and mosques illustrates a well-coordinated network that ensures *zakah* reaches the rightful recipients. the figure below illustrates the third parties these institutions collaborate with.

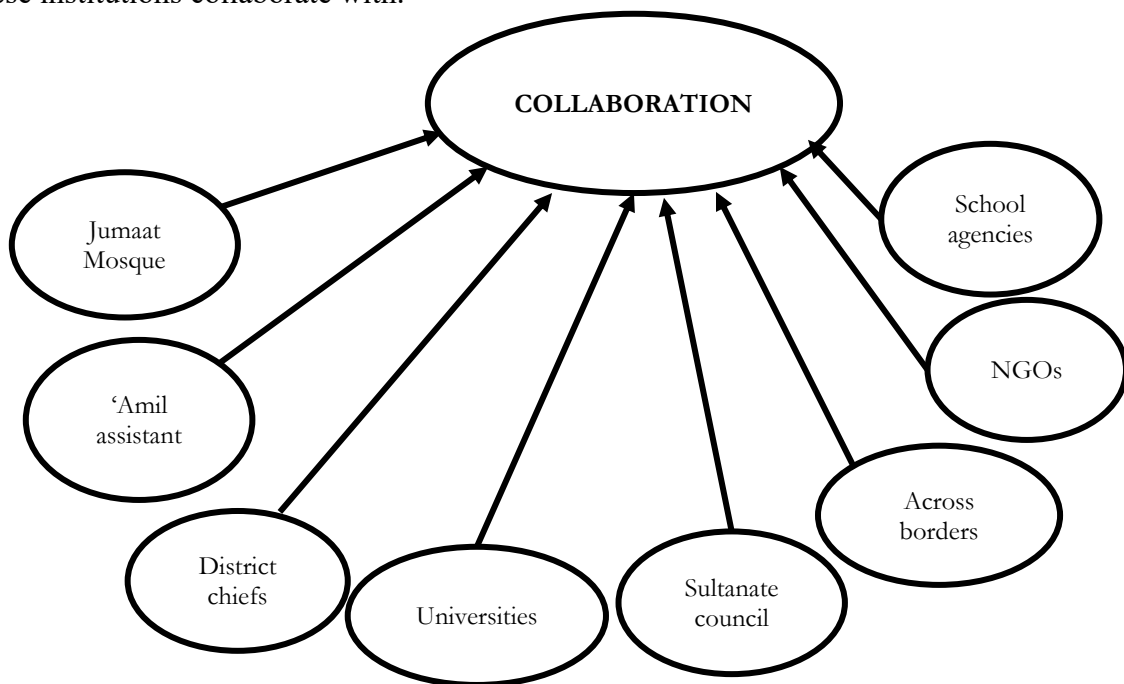


Figure 1: Collaboration Strategies

From the above figure, we could see that both institutions engage in a collaborative network with some third-party agencies that enhance their *zakah* administration processes. Below is the list of collaborators for both institutions.

‘Amil Assistant

An ‘amil assistant is a person who is appointed and assigned by the *zakah* institution in Kedah as a representative to help in the task of finding *asnaf*, verifying the *asnaf*, distributing and collecting application forms from *asnaf*. ‘Amil assistant might be an imam, or someone close to the local people. They are appointed from the local masjid board members. This initiative started in 2017/2018 where nearly all the 580-590 mosques in Kedah have an ‘amil assist that is representing the Institution. A Monthly allowance of RM300 is provided to these assistants to support their efforts as understood from the interview.

- “There is also a cooperation between us and Aamil's assistant since 2017/2018. We started to place Aamil assistants in all masjids. There are about 580-590 masjids, there is at least

one assistant who is a representative of Kedah's Zakat Institute that goes around and investigate and accepts application from the asnaf.” (R2 LZNK)

NGO's

LZNK also collaborate with NGOs who also collaborate with amil's assistants, who receive and review applications, helping to expedite the process.

- *“We also get reports and applications through NGOs as well, they take pictures, pin the locations, and send them to us for zakat assistance. These NGO reports will first be received by Aamil assistants, and the zakat officers for consideration.” (R2 LZNK)*

School Agencies

LZNK collaborates with school agencies, these agencies find needy students from their schools and refer them to the institute as mentioned by one of the respondents.

- *“We also collaborate with agencies related to schools. The schools also look for asnaf amongst the school children as well. 37.5% of zakat goes to schools to be distributed amongst the poor n needy. They will investigate why students didn't come to school for example and perhaps they are poor and can't make it to school. So, they find out and assist with the zakat distribution that we provide.” (R2 LZNK)*

Universities

They also collaborate with universities to identify deserving students and extend *zakah* aid to them. E.g. tuition fees

- *“We collaborate with universities to reach such students.” (R2 LZNK)*

Sultanate Council

SOZECOM on the other hand, collaborate with the sultanate council under the leadership of the Amir al-Mu'minin (Sarkin Musulmai) to identify beneficiaries and direct them to the *zakah* commission to get *zakah* aid as stated by the second respondent.

- *“Our commission is in direct contact with the sultanate council of Sokoto, the emir, who is the father of all Muslims in Nigeria, and almost West Africa.” (R2 SOZECOM)*

District Chiefs

These district chiefs serve the same function with the 'amil assistants from LZNK to some extent, as they also collect applications on behalf of the beneficiaries and sent to the commission. The commission referred to them as 'zakah committee'. The respondent went to say.

- *“Some will go and take their applications to their chiefs in their local communities or express their concerns to our Zakah representative in that village and he will write, stamp and send to the head office.” (R1 SOZECOM)*
- *“Also, under the sultanate council, there are 87 districts and 23 local governments which the districts are included in the 23 local governments. So, our commission is working closely with them in identifying the illegible, which is the zakah committee.” (R2 SOZECOM).*

Jumu'ah Mosques

SOZECOM collaborate with *Jumu'ah* mosques as those mosques are Islamic institutions which gather different types of people, so needy people might be easily identified there. The second respondent goes to say.

- *“Apart from this, we collaborate with Jumu'ah mosques in identifying illegible recipients.” (R2 SOZECOM)*

Across Borders

Both institutions collaborate with other *zakah* institutions at the national and international levels and work hand in hand to make the process of *zakah* administration in their respective institutions a success. There is a collaboration also between the LZNK and SOZECOM which is based on professional services as mentioned by the respondents.

- *“The only way we can contribute now is by giving our professional services. Our professional staff goes to Sokoto and reside around 3 months, to give the knowledge and technology like the systems that we have in place for free.” (R1 LZNK)*
- *“The Zakat Institute of Kedah even collaborates across borders for example with Sokoto, Nigeria so that we can contribute our professional knowledge and understanding about zakat collection and distribution. The good things we do is directly have a good impact on us as well.” (R2 LZNK)*
- *“Here in Sokoto we have the law, but when governor Aminu Waziri Tambuwal came, he strengthened it through laws that allow it to interact internally and externally.” (R1 SOZECOM).*

The table below will illustrate the third-party stakeholders that each of the institutions has been engaged with

Table 2: Collaboration

LZNK	SOZECOM
‘Amil assistant	Sultanate council
NGOs	District chiefs
School agencies	Jumu’ah mosques
Universities	Across borders
Across borders	

Comparison

Both institutions engage in collaboration with external bodies to enhance their effectiveness, which is a clear similarity, but the nature of collaboration differs, LZNK works with universities for research and development as well as identifying needy students, schools and educational agencies to identify student beneficiaries, non-governmental organizations (NGOs) for outreach, ‘amil assistants for local engagement. SOZECOM collaborates with the Emirate Council and traditional rulers, district chiefs and Juma ‘at (Friday) mosques.

This highlights a contextual difference: LZNK utilizes institutional and modern administrative structures, while SOZECOM relies more on traditional, community-based networks. Despite these differences, both institutions collaborate across state or national borders and even work together with each other on regional or international platforms, showing a commitment to unified *zakah* objectives.

Additionally, the roles of ‘amil assistant in LZNK and district chief in SOZECOM show a functional equivalence: both serve as community-level facilitators of *zakah* distribution and awareness, though embedded in different socio-political contexts. The comparison between the two institutions is illustrated in the table below.

Table 3: Strategic Collaboration with Stakeholders

Collaboration Area	LZNK	SOZECOM
Grassroots Community	‘Amil assistants (formal, paid RM300, mosque-based)	District chiefs & zakah committees (traditional)

Mosque Collaboration	Formal role via mosque boards	Informal role via Jumu'ah mosques
NGO Partnerships	Provide photos, geotags, and applications	Not emphasized
Educational Institutions	Schools & Universities	Not highlighted
Political/Traditional	Less emphasized	Strong reliance on Emirate Council & chiefs
Cross-Border	Exports expertise to SOZECOM & others	Receives expertise (laws allow external ties)

Overall, LZNK has an institutionalized, modern, system-driven collaboration (NGOs, schools, universities, mosque-based assistants, cross-border knowledge sharing). While SOZECOM has a traditional, authority-driven collaboration (emirate council, district chiefs, Jumu'at mosques, zakah committees), with growing openness to external expertise.

The findings from LZNK aligns with Johari's (2023) observation that Malaysian *zakah* institutions Work together with pertinent parties, such as governmental organizations, non-governmental organizations, academic institutions, medical centers, and community organizations. These cooperative initiatives can make use of networks, resources, and experience to improve the efficiency of *zakah* distribution schemes and guarantee comprehensive assistance for the *asnaf* (Johari, 2023). Additionally, they work with the Ministry of Religious Affairs and the SIRC, among other government agencies, to coordinate *zakah* distribution efforts with national development strategies and policies; coordinate with government agencies to obtain data, resources, and expertise that can improve the efficacy of *zakah* distribution programs; and work with these third parties in the fields of livelihoods, education, healthcare, and social welfare to complement *zakah* programs and prevent duplication of effort in order to foster collaboration for effective service delivery and beneficiary support (Johari, 2023).

Specifically, LZNK collaborated with INCEIF University, and other partners including MIFC Leadership Council (MLC) and Association of Islamic Banking and Financial Institutions Malaysia (AIBIM) in initiating a project named *projek hasan*. Under the project, LZNK collaborated with the involved agencies to further expand the Smart Large-Scale Paddy Project for Asnaf (Smart SBBA), which has been implemented since 2020 (Incief, 2024). LZNK has implemented the Smart SBBA initiative on 201.7 hectares of land in the districts of Yan, Kuala Muda, Kubang Pasu, and Kota Setar, cultivated by selected participants from among the local asnaf, the poor and needy. The main goal of this project is to improve the socio-economic conditions and living standards of local communities, particularly the asnaf and B40 groups in Kedah. Additionally, it aims to create diverse economic opportunities for the asnaf community, enabling them to transition from village laborers to agricultural entrepreneurs, and take on other roles such as factory workers and food stall operators (Incief, 2024).

In collaboration with local academic institutions like Universiti Utara Malaysia (UUM), one of LZNK's most notable initiatives is the Ummah Economic Development Program (UEDP), which is designed to address the structural challenges in the agricultural sector while creating sustainable employment opportunities for the asnaf (Majid et al., 2024). This program plays a crucial role in developing zakat-based economic empowerment models that are replicable and sustainable. UEDP's overarching goal is to uplift the socio-economic status of the asnaf, enabling them to transition from zakat recipients to productive contributors to the local economy (Majid et al., 2024).

With the help of the Sokoto Sultanate Council, SOZECOM has a wide presence throughout all 86 districts of the state, strategic partnerships with other organizations operating in the same areas, and a thorough Agro-waqf program (Maidoki, 2018a). The Sokoto State Zakat and Endowment Commission established 86 district-level *zakah* committees across 23 local government areas, serving as vital links between the people and the commission (Maidoki & Sani, 2018). The committees were headed by traditional district leaders and including members from farming, cattle rearing, religious, and business groups, these committees are responsible for collecting and managing zakah within their jurisdictions. They also support the commission by gathering data on orphans, the needy, beneficiaries, and people with disabilities for assistance and zakah distribution (Maidoki & Sani, 2018). This shows their collaboration with the grassroot to reach the needy people and increase outreach.

5. Conclusion

Collaboration is a cornerstone of effective zakah administration, as demonstrated in the cases of LZNK and SOZECOM. Despite operating in distinct socio-political and cultural contexts, both institutions have developed collaborative frameworks suited to their environments. LZNK demonstrates a modernized and institutionalized model of collaboration, built on partnerships with NGOs, schools, universities, and digital innovations. Its approach formalizes mosque-based roles, leverages information technology, and actively shares expertise across borders, highlighting how zakah institutions can embed themselves in wider governance and development networks. SOZECOM, on the other hand, relies on traditional authority structures such as the Sultanate Council, district chiefs, and Jumu'ah mosques. This model emphasizes trust, legitimacy, and community leadership, allowing zakah administration to be firmly anchored within grassroots systems of authority.

Theoretically, this study underscores that zakah administration cannot be understood in isolation from the governance structures and cultural frameworks in which it operates. The findings reinforce institutional theory by showing how formal organizations (LZNK) and traditional authorities (SOZECOM) adapt zakah governance to fit local legitimacy structures. It also contributes to collaborative governance theory by highlighting how religious institutions integrate with both state and non-state actors to deliver welfare in Muslim societies. The comparative analysis illustrates that there is no single universal model for zakah collaboration; rather, effective models are context-dependent, shaped by historical traditions, social trust, and available institutional capacity.

Practically, the study offers useful lessons for zakah institutions worldwide. First, grassroots collaboration, whether through mosque-based assistants in Kedah or district chiefs in Sokoto remains crucial for identifying and reaching eligible beneficiaries. Second, partnerships with civil society and educational institutions, as demonstrated by LZNK, can expand outreach and improve targeting mechanisms. Third, engagement with political and traditional authorities, as seen in SOZECOM, can build legitimacy and encourage compliance from zakah payers. Finally, cross-border knowledge exchange between institutions, such as LZNK's training of SOZECOM staff, points to the potential of South-South cooperation in enhancing zakah governance globally.

In conclusion, effective zakah administration depends on building trust, legitimacy, and institutional efficiency through collaboration. Both LZNK and SOZECOM illustrate that context-sensitive partnerships, whether rooted in modern systems or traditional structures, can enhance the reach, transparency, and socio-economic impact of zakah. For policymakers and

practitioners, the key takeaway is that collaboration should not be an afterthought but rather an intentional, structured strategy at the heart of zakah governance.

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Conflict of Interest Statement

The authors declare that there is no conflict of interest regarding the publication of this study.

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