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## ENHANCEMENT OF ZAKAT DISTRIBUTION MANAGEMENT SYSTEM: CASE STUDY IN MALAYSIA

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## I. INTRODUCTION

Zakat is one of the five pillars of Islam, which has been made obligatory by Allah to each and every Muslim to carry out. According to the basic principles of zakat, the zakat institution has to be established first within Muslim society in a well-organized way (Shawal, 2009; p. 1). The zakat institution should be under the responsibility of the Muslim Government or it also can be under the special Muslim supervisory body that has been appointed by that Government. Zakat management in Malaysia is under the authority of state government. The roles of zakat institution are not only to collect the zakat dues but also to distribute the zakat funds to the zakat recipients, so called *asnaf*. Zakat is being collected from variety of sources such as individuals as well as corporate companies, while later on is distributed to the eight groups of recipients (*asnaf*) like what has been mentioned by Allah in his Holy Quran.

The total of zakat collection has been increased drastically yearly right now. It might be due to some factors like easy paying method (for instance, we can pay zakat via Internet banking right now), efficiency of zakat management, zakat institution privatization, escalation of zakat payers and their incomes and so on (Hairunnizam et. al, 2008; p. 806). Even though the management of zakat collection is getting better from year to year but the issue of zakat distribution still cause a lot of problems, arguments as well as discussions.

The difficulty with the distribution methods, distribution process to the qualified and unqualified *asnaf*, the problem with poverty that is still happen even though the zakat distribution has been implemented, some zakat institution having shortage zakat fund while some having surplus, are among the issues that has decreased the performance and achievement of the zakat institution itself (Mohamed Dahan 1998; Abdullah 1999). The issue with zakat distribution is very crucial since it might cause dissatisfaction among the people who pay zakat which later on might lead them to pay zakat directly to *asnaf*, without going through zakat institution which it will cause a lot of problems later. The issues about leak of zakat collection and rough distribution among *asnaf* might happen if zakat payers pay zakat directly to *asnaf* especially to the needy and poor people (Sanep et. al, 2006).

This study will investigate the suitable method, which can be applied in order to enhance the existing method in distributing zakat fund in Malaysia. Hopefully, sooner or later, the Government in improving the current zakat distribution system being used in Malaysia can consider this proposed solution.

### A. *Problem statement*

According to Muhammad Syukri (2002, p. 2), in Malaysia, the zakat collection has been increased averagely from year to year. The Government due to the several techniques and channels introduces these in order to facilitate people to pay zakat. However, even though the zakat collection has increased but it has not goes same to zakat distribution. Some zakat institutions having shortage zakat funds while some having surplus. According to research done by Hairunnizam et. al. (2008, p. 813), there was 81.5%, i.e. 569 respondents out of 698 respondents have agreed that the surplus of the zakat funds of any zakat institutions need to be distributed to other zakat institutions that having shortage of zakat funds. Therefore, to be fair and square, there is a necessity to consider for having a centralized zakat distribution in Malaysia so that the zakat funds can be distributed equally.

### B. *Significance of Research*

Zakat is one of the five pillars in Islam, which is made obligatory to all the Muslims. Malaysia Government as the medium has appointed Zakat institutions for zakat payers and zakat recipients in collecting and distributing zakat efficiently. The efficiency of zakat institutions can be measured through unsatisfactory of both of those two parties towards zakat institutions services. Moreover, there are also the issues with regards to the shortage and surplus of zakat funds. This study suggests the new technique or system that can enhance the existing system currently being used in Malaysia in distributing zakat funds more equally. Through the new system proposed, it is hoped that it can increase the professionalism of zakat management, while increase the confidence of zakat payers, which later on might increase the zakat funds through Islamic financial system that eventually might increase the capability of *asnaf* to improve their life. Hopefully, it might eradicate poverty significantly while strengthen social assurance among Muslim society concurrently.

## II. LITERATURE REVIEW

### A. Zakat Definition

Zakat literally has been derived from the Arabic root word that carries the meanings of “that which purifies”, as well as “that which fosters”, i.e. growth and increase (Siddiqi, 1968, p. 28; Mannan, 1986; Zayas, 2003). According to Ataina and Achmad (2010, p. 352), the meaning of growth of zakat is that by paying zakat, it might lead to the escalation of property in this world and also development of religious merit in the hereafter. Furthermore, zakat also has been mentioned in the Holy Quran together with other terms such as *sadaqat* (donation), which also carries the meaning of connotation of giving and charity (Hairunnizam & Radiah, 2010; p. 462). According to *syara'*, zakat means spending some specific property to be given or paid to the *asnaf* as they are entitled to receive the zakat funds, which they are in line with the conditions stipulated by *syara'* (Lembaga Zakat Selangor, 2010). Zakat has been divided into two main categories, which are zakat of *al-Fitr* and also zakat of wealth. Zakat of *al-Fitr* is the zakat, which need to be paid by Muslims once a year during the month of Ramadan before the Muslims festive season celebration known as *Eid Mubarak*. Zakat of *al-Fitr* is also being referred as a zakat of the body. For zakat of wealth, there are a few categories under it, including zakat of business, zakat of saving, zakat of income, zakat of gold and silver, zakat of poultry (for instance like cow, goat and so on), zakat of fruits and grain, zakat of entrenchment, zakat of investment as well as zakat of Employees Provident Fund (EPF) saving. There are eight groups of people who are qualified to receive zakat, as mentioned by Allah in His Holy Quran (QS: At-Tawbah: 60), including *al-Fuqara'* (needy/strained), *al-Masakin* (poor/deficient/lacking), *amil* (has right to collect zakat), *mualaf* (convert/reconciled to Islam), *al-Riqab* (slave), *al-Gharimin* (people in debt), *fi-sabilillah* (Allah's cause) and *Ibn as-Sabil* (traveler/wayfarer).

### B. Zakat Institution

According to Yusuf (2000), the government should be accountable in collecting and distributing zakat funds for a few reasons. Zakat distribution by the government will keep and maintain the dignity of needy and poor people, instead of receiving zakat funds from the rich people directly. Besides, if the zakat payers distribute the zakat funds themselves, then it might be influencing by a specific manner which can neglecting the concept of zakat funds distribution. Shortly, there are two important roles of zakat institutions, which are collecting zakat dues and distributing zakat funds. Zakat officers that have been assigned by the government will do these roles. Currently, in Malaysia, zakat management authority is under the government of each state. However, there are some states which have been privatized their zakat institution like Selangor, Wilayah Persekutuan Kuala Lumpur, Pahang, Pulau Pinang, Melaka and Negeri Sembilan (Sanep et. al, 2006). This privatization has been made due to ensuring the zakat management capable in providing quality service in maximizing customers' satisfaction through professional approach, latest technology use while in line with Islamic values (Laporan Zakat 2006, 2006; p. 24).

### C. Zakat Collection

Presently, the development of zakat institution in Malaysia is getting better especially in terms of zakat collection (Hairunnizam et. al, 2008; p. 805). The total of zakat collection in Malaysia has been increased drastically from year to year that it goes to the total of zakat collection for each states. The escalation of the zakat collection also due to some factors for instance likes e-zakat development. Most of the zakat institutions in Malaysia nowadays have started to develop e-zakat by adopting Web-based Internet application that makes zakat information available electronically to all the people (Shawal, 2009; p. 3). This kind of marketing strategy has increased the awareness among Muslims in order to obligate zakat. Furthermore, the used of computer technology also has increased its effectiveness and efficiency in collecting zakat from year to year. Moreover, the escalation of the zakat collection also due to some factors like easy paying method (for instance, nowadays we can pay zakat via Internet banking), efficiency of zakat management, zakat institution privatization, escalation of zakat payers and their incomes and so on (Hairunnizam et. al, 2008; p. 806).

#### D. Zakat Distribution

Even though the management of zakat collection is getting better from year to year, but then the issue of zakat distribution still cause a lot of problems, arguments as well as discussions. The difficulty with the distribution methods, zakat distribution to the qualified and unqualified *asnaf*, the problem with poverty that is still happen even though the zakat distribution has been implemented, some zakat institution having shortage zakat fund while some having surplus, are among the issues that has decreased the performance and achievement of the zakat institution itself (Mohamed Dahan 1998; Abdullah 1999). The issue with zakat distribution is very crucial since it might cause dissatisfaction among the people who pay zakat which later on might lead them to pay zakat directly to *asnaf*, without going through zakat institution. This situation will cause a lot of problems. The issues about leak of zakat collection and rough distribution among *asnaf* might happen if zakat payers pay zakat directly to *asnaf* especially to the needy and poor people (Sanep et. al, 2006).

Zakat payers are the significant agent in ensuring the successfulness of zakat system implementation itself. They need to be convinced so that they will pay zakat through zakat institution, not directly to *asnaf*. So it is depend on the zakat institution to convince the zakat payers on to what extend they have distributed zakat effectively and efficiently. That is the question that needs to be settled down by zakat institution. They need to understand the desire of zakat payers so that their dissatisfaction towards zakat management can be minimized. Zakat institution also needs to think of improving and enhancing their role especially in terms of zakat distribution. If there is a requirement on a specific technique or method, which can be applied in order to enhance the existing method in distributing zakat fund in Malaysia, so they need to study and try to implement it. Through new solution, it is sooner can be considered by the Government in improving the current zakat distribution system being used in Malaysia.

### III. CURRENT ISSUES

In Malaysia, the zakat management is different between states where only Selangor, Pulau Pinang and Serawak have privatized their zakat management process. Meanwhile, Kuala Lumpur Federal Territory, Negeri Sembilan, Melaka and Pahang are the states that only privatized the zakat collection while State Islamic Religious Council (SIRC) will handle the distribution process. The other states namely Kedah, Perlis, Sabah, Kelantan, Perak, Terengganu, Johor, Putrajaya and Labuan Federal Territory have not privatized either zakat collection or distribution where SIRC is the only institution manage the zakat totally (Hairrunizam & Radiah, 2010; p. 5). Privatization means the process of transfer of government services or assets to the private sector to improve the quality and performance significantly.

Several lacking of the current zakat distribution implementation throughout the country were found in the literature. Firstly, a connection gap in term of information between zakat institution and zakat recipients. This was because of the failure of Zakat institutions unable to recognize exactly the zakat recipients every year (Muhammad Syukri, 2006). For example in 2001, the total recipients in the list were 9,600 people but increased to 9,800 in June 2002 as report by Pusat Urus Zakat Pulau Pinang (PUZ). There was also reported problem wich was the zakat application forms being sold illegally by certain irresponsible individuals to the potential zakat recipients. This would make the *asnaf* not to register themselves into the system because would feel like being cheated and taken advantages of. Besides that, bureaucracy and geographical problems also happened in the zakat the application procedure (Muhammad Syukri, 2006 p. 214-219). For instance in Kuala Lumpur Federal Territory, those who really need zakat should follow the procedure such as filling the form, must have supporting relevant document and finally will be interviewed by SIRC in a particular zone or place (Zainal Abidin, 2001; p.74) but the dignity of the needy and poor should be revealed publicly somehow disrupt the process.

A further possible reason the zakat institution cannot disburse efficiently is the problem to identify the entire eight zakat recipient. For instance, Hairunnizam et. al (2009) urged that the zakat payers were not satisfied with the zakat institution in zakat distribution because the institution was not disbursing to all zakat recipients fairly, including *al-riqab*, *ibn Sabil*, *algharimun* etc. Muhammad Syukri (2006) also added that this might happened because it is hard to get as much detail information about the needy and poor especially those who live deep in the village. Lembaga Zakat Selangor (LZS) has mentioned in 2002, it has distributed zakat to 7,834 needy and poor but they felt that this figure only covered about 80 percent of them (Muhammad Syukri,

2006; p. 215). The majority of zakat payers in Malaysia are not satisfied with the way zakat institutions are distributing zakat. They felt the process of distribution is vague and the information regarding zakat distribution is unclear. Another problem that has been recognized in Malaysian zakat institutions is the shortage of staff and experts in the zakat institutions relative to the numerous tasks under their responsibilities. This limitation may lead to inefficiency and ineffectiveness of zakat management performed or in other words under potential performance by the zakat institutions (Sadeq; 1995; and Mohamed Abdul-Wahab, et al, 1995). This happened because of several problems including lack of management expertise, lack of commitment, lack of information and legal aspects.

It is suggested that zakat institution should use GIS technology to monitor the population of asnaf particular area. With this GIS technology, zakat institution at state level would be able to visualize and pinpoint the location of asnaf according to the respective database. This will help to monitor the distribution of zakat to the asnaf geographically and then will track the progress of eradication of poor people. Further description and example of GIS application will be described in the later section of this paper. The adopting of GIS can be expanded as well into the poverty reduction in national policy, through understanding indicator and dimension of poverty such as Akinyemi framework (2005) into zakat management purpose and goals while government can prioritize the step by step to improve the people economy and quality of life.

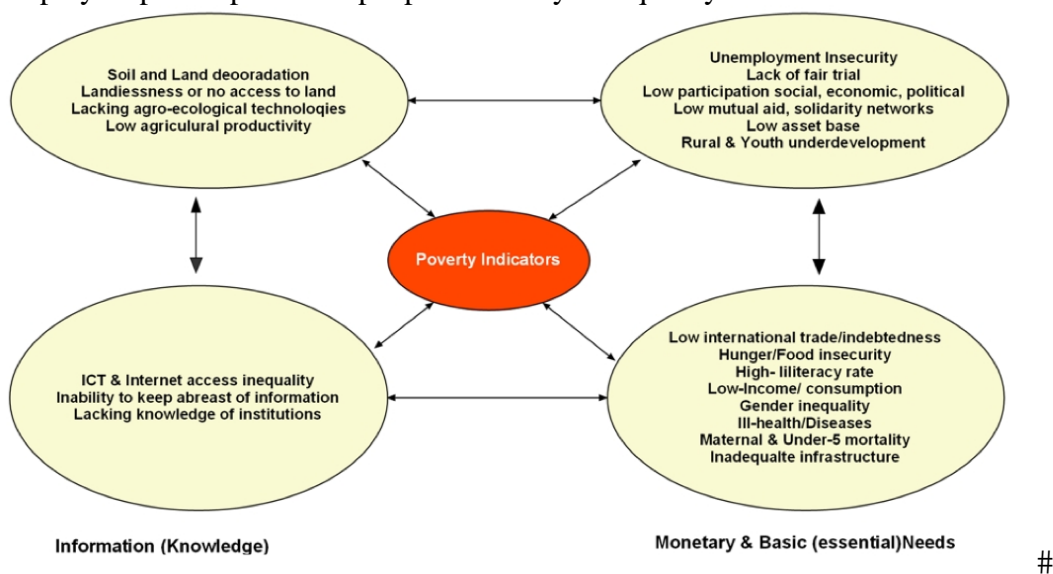


Figure 1. Poverty dimensions and indicators (Akinyemi, 2005)

Hairrunizam & Radiah (2010, p. 464) also measured zakat distribution performance that be managed by institution is not quite excellent compared the sophisticated system in zakat collection process so the respond in improvement should be done immediately. Therefore, many studies also confirm the necessity of improvement, where they depicted negative perception among zakat payers towards the management of zakat in Malaysia especially in term of distribution (Dahan, 1998; Syukri, 2006; Abdul Halim et. al, 2008). The society want to look the efficient and effective management of zakat that solve current issues and problem mentioned before, so relevant institution must find suitable approach to convince society through proper administration while the slow response by institution will only raise negative impact on further development of zakat institutions.

#### IV. CONCEPT OF DISTRIBUTION

Basically, zakat collection should be distributed immediately to the right beneficiaries after the responsible committee or people receive the zakat funds from zakat payers in order to avoid misuse and mismanagement. The zakat collection can be through various channels such as by appointed staff, through offices or through salary deduction. Even though, the interpretation of the criteria each asnaf are diverse that should be discussed among responsible institution further through legal decision by government or as in discussion in Fiqh al Zakat (Al Qardhawi, 1972), the distribution should follow the distribution principles while the zakat collection should not be allocated to general expenses, utilized to cover Majlis expenditure or to build mosque, bridge, road, school and so forth.

Historically, the implementation of zakat distribution began at the era of the prophet Muhammad, principal both process collection and distribution was localized. Prophet Muhammad, as a head of the state that located in Medina, sent the amil to collect and distribute the zakat funds from zakat payers' to the zakat recipients' where it was collected in one area while it also was distributed at same area directly and none of it was carried back to prophet's state. Therefore, there are no reports of any surplus in zakat collection existed in any area nor were transferred to another during the life of the Prophet (Khaf, 1999;p. 17). It also should be noted that Medina at that time, had a small government whose functions always willingly fulfilled by a continuous available supply of voluntary manpower and financial contributions from its enthusiastic public of believers (Khaf, 1999; p. 4).

Khaf (1999) has also stated it was reported at that time, many amil often said that they used to come back from their zakat management missions empty handed because they had distributed the zakat on the spot. He added that this scenario might indicate that there were sizeable needs for such distribution and little was usually left as spare revenues in the public treasury or precautionary reserves for future expenses so it prove that concept localization has been applied successfully and distributed efficiently during the prophet's life. Refer to these implementation, the concept of localization could be considered as the best concept of zakat distribution, however, today's implementation can't set aside the importance of government role while the rapid development in technology that support any human activity also can be adopted as well to optimize the effectiveness and efficiency in collection and distribution of zakat.

Hairrunizam & Radiah (2010, p. 474) suggest the concept of localization to optimize the distribution process that local committee responsible in managing distribution process, it has similar meaning with the decentralized concept by Sharma (2005) in the issue of fiscal who mentioned about transfer of power, resources and responsibilities to the sub national levels of government and it can emerge in form of devolution of major functional responsibilities, major increases in fiscal transfers to sub national governments and in form of more administrative autonomy to sub central or non-central levels relative to the central control or it can also appear as a shift from appointed to elected sub national governments thereby assigning these levels the political functions of governance such as representation.

The concept of localization gives many advantages in optimizing distribution process that 7 points can be identified, firstly, to make effective and efficient allocation of zakat distribution fairly between asnaf towards process of recognize by local committee to their neighbors who might have dignity to not register as asnaf. Secondly, Involvement of volunteer from local organization as well as society can be encouraged in distribution process as social responsibility where such intimate relationship between local committee with society has been built gradually. Thirdly, the community could measure directly of trusted officer in community in terms of monitoring performance, so the quality of process will be watched over. Fourthly, to reduce the complexity in operational level such as registration and documentation where local committee can visit the asnaf easily while previous system have deterrent in coverage and cost for updating information. Fifthly, as self-improvement by local governance in this case the district to extract or identify current local issue that might be different between district. Sixthly, simple path of coordination in distribution process among local and also to central in encountering bureaucracy problem that usually hinder the distribution process especially in terms of responding and reporting. Lastly, building the synergy between zakat collection and distribution by increasing the performance to prove the seriousness of government in handle the important issues.

Pusat Pungutan Zakat (PPZ) as one of institution responsible in collecting zakat in three main federal territories namely Kuala Lumpur, Putrajaya and Labuan already utilizing various best technology to facilitate zakat management namely Portal System to communicate with zakat payers who need update information regularly while e-Zakat become the front end system for zakat payment, SiZa (Sistem Zakat) that used by three internal division namely operational, finance and administration, DMS (Sistem Pengurusan Dokumen) called as DR-DOK to record all come-in and out document and multimedia as well as networking technology to improve collaboration with other institution such as MAMPU, ANGKASA, Majumaz Aktif Sdn Bhd, Bank Islam, Bank Muamalat and POST Malaysia (PPZ-MAIWP, 2009).

The advantages of localization will strength the distribution process by expanding the function in the system with authorizing local committee in the district such as update information of asnaf and allocation of zakat funds through some limitation in data of its own district only. Meanwhile, mosque has concept as center of excellent for Islamic education, activity and outreach while embodying the Islamic ideals of tolerance and

enlightenment similar in long time before, mostly had utilized to manage multiple activity included zakat management. It can be considered as well as part of local committee to support zakat distribution process through integration scheme to return the importance of mosque function in serving ummah. The local committees should compose according to the hierarchy of existing administration such as district office, penghulu, chief of village, Jawatankuasa Kemajuan dan Keselamatan Kampung (JKKK) or Village Development and Security Committee, the mosque committees and others while mosque can be under district office.

Despite of the advantages of localization, the function of government as regulator and protector should be exists as well. Theoretically, the government only delegating the authority to the PPZ in every states while PPZ expand those right to other local committee in the district level to manage distribution process and other relevant task for optimization while the control in general still in the central hands. The advantages of the centralized relates monitoring process in ensuring the distribution to asnaf fairly to not only 8 beneficiaries in that local district but also between surplus district to deficit district so the zakat funds are not kept until next years. Another advantages of this centralized concept is deciding the criteria or categories of 8 beneficiaries that allowed to get zakat as well calculate the statistic of comparison between 8 beneficiaries in every district for further national policy as regulator. Lastly, the centralized have a role to be protector in keeping the procedure of distribution has done properly and organize jurisdiction process when infringement happens based on accusation by zakat payers or recipient justly.

The combination between localization and centralization in Malaysia is required to smoothly run the zakat management so each concept will cover other weakness to make the process become conducive that give benefit to whole sector especially in increasing national economy. The initiative by Malaysian government in developing IZO (International Zakat Organization) to reduce poverty globally is the further step of centralization by distributing surplus at national level to other country as bilateral or multilateral relationship. The use of Geographical Information System by government will support the distribution monitoring as asnaf mapping statistic application and spatial data infrastructure in distribution characteristic analysis.

In other Muslim countries like Pakistan and Kuwait, committee-based models exist where religious leaders or the committee members are in the best position to reach the poor members of the community (Ajeel, 1995). In Kuwait public zakat committees have been formed to tackle the poor and needy family's problems through the role of the mosque as the socio-cultural and religious institution (Ajeel, 1995; p. 260). The first zakat committee was formed in 1973 at the Othman Mosque, which was inhabited about 7.5 percent of the total population of Kuwait, and they work voluntary to achieve the goals. These committees have reach 25 distributed throughout Kuwait because of the good public response to this committee and also its great success in making people aware of the duty of zakat (Ajeel, 1995; p. 260). Meanwhile, countries such as Indonesia, Brunei, Singapore, Sudan, Yaman and Saudi Arabia already have compulsory zakat administration while other countries such as South Africa, Egypt, Jordan, Kuwait and Bangladesh has the voluntary zakat administration by states. Furthermore, the positive side of localization is that the members of the community could have positive voice and will participate and actively involved in the village activities (Alatas et al, 2003). It may be of great interest to do a pilot project and check the visibility of the above-discussed implementation of integrated in centralization and localization concept for drought management. At further level, IZO participation in distribution can support the scheme for globally performance of zakat management.

## **V. GEOGRAPHICAL INFORMATION SYSTEM APPROACH**

Geographic information system (GIS) is the advance system utilizes longitudinal, latitude and alleviation variables in presenting statistical data by automatic calculation through spatial result analysis in supporting decision-making process. It helps the interpretation of data collection quickly understood and easily shared, even complex data by sophisticated graphical interface or visualization as mapping application while these technology can be integrated as well into any enterprise information system framework. GIS already adopted in various sector such as archeology, natural resource management, agriculture, landscape and so on while in Malaysia the application of GIS adopted in forest harvesting (Yusmah & Rodziah, 2005). Furthermore, It also has proven to be invaluable tool for urban poverty management in China, Iraq and Burkina Faso with successful implementation (Jiao et all, 2010, Barro, 2005; Hong Xia & Abed, 2009) as alternative solution in encountering distribution issues of zakat management in Malaysia.



Basically there are two methods to store data with raster images as any type of digital image represented by reducible and enlargeable grids and with vector as geometrical shapes involves points, lines/polylines and polygons. Hong Xia & Abed (2009, pp 295) explained 5 tasks were undertaken to fulfill the purpose of their study to develop structured databases for GIS for supporting poverty reduction program in Iraq, which are reviewing of available reports and studies of concern, collection of data from different source through establishing central statistical organization involve historical, socio-economic, environmental, cultural and research studies data of concern, overlay analysis of spatial association between variables, buffer delineating the area that lies within a specified threshold distance from selected features or places and lastly query process that is deriving further data from spatial analysis such as distance to markets, urban centers and facilities. In this scheme, data collection was analyzed using a GIS-based weighted overlay approach and using statistical analysis for the better understanding of data used for mapping these poverty issues

On the other hand, in Burkina Faso, Barro (2005, pp. 5353) indicated GIS implementation successfully guide the decision makers to make an appropriate choice of the field preparation technique based upon the environment conditions in which farmers live to an agricultural production enhancement thus improving farmers' income in fighting poverty. It has been used through integration approach in mitigating risk of climate effects and ecosystems problems for sustainable production.

Importantly, the essence of adopting GIS into zakat management process is enhancement of decision-making for reducing poverty in urban and metro area by comparing the distribution characteristic each district. Meanwhile, the implementation of GIS in Malaysia suggested by Yusmah & Rodziah (2009) also proved that GIS capability where their study conclude on how the standard planning rules can be integrated to a GIS effectively, which can be used by forest managers to plan, manage, monitor and assist their decision-making process and to estimate future forest resources. Therefore, they also mentioned that widely adoption could be used to assist the Malaysia's timber production to get advantages in economic and sustainable environmental terms. Hence, the GIS adoption by central government to analyze data collection from local committee in broader scale for factor and reason emerging the zakat management problem as well as identify potential solution to overcome such situation through appropriate national policy and program so the supporting role in making distribution zakat effective and efficient not only comes from self individual but also all together intention involved intense inter-organization collaboration. The concept of the interface in GIS is similar like dashboards.

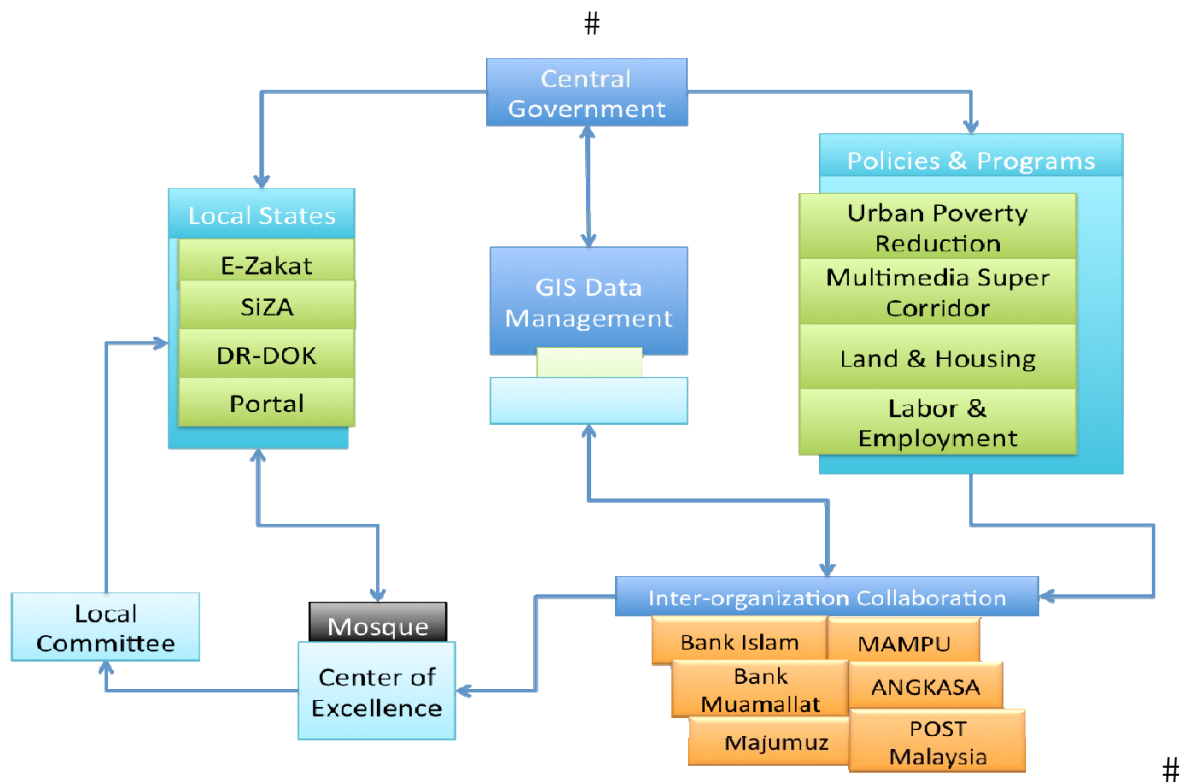


Figure 2. Integrated approach in advancement zakat distribution

The development and implementation of Minqin Ecological Poverty reduction Information System (MEPIS) (Jiao et al, 2010) could be as the GIS benchmark for adoption. The expected system have purpose to supplies and presents the poor relieving information, characteristic and situation from office and department of the Malaysia government while the main functions of the system are chart enlarging and retracting, wandering on map, bird eye view of map, map layer control, etc. The system is not limited to compare, index, inquire and retrieving comprehensive statistic, spatial analysis and temporal location of poverty trend but also the fluctuation of the poverty data movement as the family goes by with multiple chart form such as three coordinates chart, histogram chart, cake type chart and so on as the variation for decision making process and historical analysis.

Those various carts also can be used to illustrate the poor relieving situation variation of different family of some urban village at one time, then, use property to inquire the address and family detail condition of some poor relieving family and shows this information with highlight to visualize situation implicitly that relate to geographic reference or explicitly that tied to the earth variables where many development of data visualization can be as references (Yingliang & Dalian, 2009; Yuan et. all, 2009; Lei et. all, 2010; Feifei & Lijing, 2010). GIS expected to reveal some hidden patterns and relationship between data collection that are not readily understand in spreadsheet or in statistical way. Delivering the information as the interactive maps and databases at the web in the form of WebGIS become another alternative that government can be considered in real-time concept of sharing to the community.

## VI. CONCLUSION

In conclusion, Malaysia can be considered as one of the outstanding and excellent country in managing zakat compared to the other Islamic countries (Muhammad Syukri, 2002; p. 12). The result of the peace and national development, there are a lot of wealthy Muslims that are qualified to pay zakat. The result of the resurgence of Islamic awareness, there are a big portion of them that are shove to pay zakat. Should zakat institution can improved the efficiency of zakat management for zakat collection and distribution, of course it might attract more and more zakat payers. Since zakat collection is no longer an issue in managing zakat, thus, government should give much attention in looking for a solution in improving and enhancing zakat distribution to *asnaf*. Through this study, the proposed solution is through adoption of integrated approach by using GIS. By using GIS concept, it might enhance the capability in statistical and distribution analysis characteristic for enhancing zakat management between states internally as well as externally.

Along with the increasing requirement to the geological information of the people, the users all over the world supplied the released geology information based on Internet for inquiring and retrieving, the WebGIS which supplies GIS service had become the important developing direction and content. Zakat management was a great and hard task to manage by using this system. In the wave of information time, by using modern information technology, to achieve the project relative information open to public, monitor and manage the project dynamically efficiently not only benefits to the project implementation but also can supply a manner for the public to retrieve and inquire the status of the project, promote the understanding of the public to zakat distribution process, enhance the transparency of the distribution and let more public take part in and monitor the implementation of the Zakat management control (Jiao et al, 2010). GIS that will be developed should have future advantages regard the maintenance and management cost, integration and upgrade as well as scalability issues in the planning phase to avoid waste of money.

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