



## IMPACT ASSESSMENT FOR ZAKAT DISTRIBUTION: THE IMPORTANCE OF ITS IMPLEMENTATION IN ZAKAT AUTHORITY IN MALAYSIA

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A PEER-REVIEWED ARTICLE

(RECEIVED – 9<sup>TH</sup> JUNE 2023; REVISED – 25<sup>TH</sup> JUNE 2023; ACCEPTED – 25<sup>TH</sup> JULY 2023)

### ABSTRACT

The zakat distribution impact assessment aims to evaluate zakat programs' effectiveness, efficiency, and societal impact in alleviating poverty, promoting social welfare, and empowering the *asnaf* (*zakat* recipients). *Zakat* management agencies, like any other organization, must demonstrate the capability to operate at their optimum and efficient level to ensure the rationale of their existence. As such, a performance indicator to measure a *zakat* organization's effectiveness in distributing *zakat* is of paramount importance. The findings of this impact assessment provide valuable insights for *zakat* authorities, policymakers, and stakeholders in Malaysia. This paper provides impact assessment frameworks to implement in *zakat* institutions in Malaysia.

**Keywords:** Impact assessment, Zakat Distribution, *asnaf*, Malaysia

### INTRODUCTION

*Zakat* is one of the five fundamental pillars of Islam. Muslims must give a specific amount of their wealth (with certain conditions and requirements) to beneficiaries called *al-mustabiqin* (*asnaf*) to achieve socioeconomic justice. *Zakat* institutions are trusted bodies that manage *zakat* in Muslim countries. In Malaysia, such *zakat* institutions are State Islamic Religious Councils (SIRC). Besides the core activities of *zakat* institutions in collecting compulsory donations from eligible Muslims and distributing them to the rightful beneficiaries, they also provide various kinds of assistance such as food, shelter, health, and education to rightful beneficiaries. With considerable resources to safeguard, these institutions must be managed effectively and efficiently. As such, objective performance measurement is necessary for *zakat* to fulfil its

objectives. Despite being administered by the States and those eligible are by law must fulfil their obligations, payments and distributions of *zakat* have yet to reach their full potential.

Data on *zakat* collection and distribution in all states suggests that despite its increase, it is yet to be fully utilized (PPZ, 2009; JAWHAR, 2023). More so, some argued that *zakat* funds were not effectively distributed (Ibrahim, 2006; Hairunizam & Radiah, 2010a). There have been reported incidences of negative perceptions of the management of *zakat* funds that, if not addressed adequately, will impact the further development of *zakat* institutions (Hairunizam & Radiah, 2008; Hairunizam & Radiah, 2009). *Zakat* organizations have a task to ensure and convince the public that the funds collected and distributed by *Shari'ah* and *zakat* institutions are professionally and efficiently administered (Ibrahim, 2006; Hairunizam & Radiah, 2010b). If the objectives are not met, it may lead to a decrease in public trust and fewer people paying *zakat*. It is crucial for *zakat* organizations to perform well to maintain the confidence of the Muslim community. Good performance is not just desirable but necessary for the survival of these organizations.

### **ZAKAT DISTRIBUTION IN MALAYSIA: THE IMPORTANCE OF IMPLEMENTING IMPACT ASSESSMENT**

Impact assessment is a systematic process that evaluates an intervention or program's social, economic, and environmental consequences. It helps assess initiatives' effectiveness, efficiency, and sustainability and provides valuable insights for decision-making, improvement, and accountability (OpenAI, 2023). In Malaysia's context of *zakat* distribution, impact assessment plays a crucial role in evaluating the outcomes and impact of *zakat* programs on the lives of the *asnaf* (*zakat* recipients) and the wider community.

The purpose of impact assessment is to understand the extent to which *zakat* distribution initiatives have achieved their intended objectives, how they have influenced the lives of the beneficiaries, and the overall societal changes they have brought about. It involves gathering evidence, analyzing data, and interpreting the results to determine the success and effectiveness of *zakat* interventions. Impact assessment goes beyond monitoring outputs and activities; it measures the outcomes and impacts of *zakat* programs, such as poverty reduction, improved access to education and healthcare, increased livelihood opportunities, and enhanced social welfare.

Through impact assessment, *zakat* institutions in Malaysia can make evidence-based decisions, identify areas for improvement, and optimize the allocation of *zakat* funds. It provides a comprehensive understanding of the strengths, weaknesses, opportunities, and challenges associated with *zakat*

distribution, enabling strategic planning, resource allocation, and program improvement.

Furthermore, impact assessment serves as a tool for advocacy and fundraising. It provides evidence of the positive changes and social impact of *zakat* initiatives, helping to raise awareness, build trust, and attract support from donors, stakeholders, and the wider community. By demonstrating the effectiveness and transformative power of *zakat*, impact assessment contributes to the sustainability and growth of *zakat* institutions. It ensures the continued positive impact on the lives of the *asnaf*.

### IMPACT ASSESSMENT *ZAKAT* DISTRIBUTION FRAMEWORK



**Figure 1: *Zakat* Impact Assessment for *Zakat* Distribution framework**

Refer to Figure 1, there are several reasons why implementing impact assessment for *zakat* distribution in the *zakat* authority in Malaysia is highly important.

#### **Accountability and Transparency**

Conducting impact assessments helps to increase the transparency and accountability of *zakat* distribution. This function allows the *zakat* authority to show the public, donors, and stakeholders that the *zakat* funds are being used effectively to achieve their goals. By providing evidence-based reports on the outcomes and impacts of their programs, the *zakat* authority can build trust and confidence among the public. Accountability and transparency in *zakat* distribution are of utmost importance in Malaysia to ensure that *zakat* funds are

distributed effectively, efficiently, and following Islamic principles. Here are some key aspects of accountability and transparency in *zakat* distribution in Malaysia:

- i. **Clear Policies and Guidelines**  
*Zakat* institutions in Malaysia have established clear policies and guidelines that govern *zakat* distribution. These policies outline the eligibility criteria for recipients (*asnaf*), the types of assistance provided, and the procedures for assessing needs and disbursing funds. Clear guidelines help ensure that *zakat* funds are distributed fairly and consistently.
- ii. **Public Disclosure**  
In Malaysia, *zakat* institutions make public their activities and financial matters through annual reports. These reports contain detailed information on *zakat* collection, distribution, and utilization of funds. They also provide statistics, financial statements, and program descriptions. This level of transparency promotes accountability, allowing stakeholders to evaluate the performance and effectiveness of the *zakat* institutions.
- iii. **Auditing and External Review**  
*Zakat* institutions undergo regular external audits by independent auditors. These audits examine the financial records, transactions, and processes to ensure compliance with *zakat* guidelines and verify financial statement accuracy. External audits provide an unbiased assessment of *zakat* institutions' financial management and help identify any irregularities or areas for improvement.
- iv. **Internal Controls and Checks**  
*Zakat* institutions implement robust internal controls and check to maintain accountability. These include segregation of duties, authorization procedures, regular reconciliations, and internal audits. Internal controls ensure that *zakat* funds are adequately managed, minimize the risk of financial irregularities, and facilitate accountability within the organization.
- v. **Stakeholder Engagement**  
*Zakat* institutions actively engage with stakeholders, including donors, beneficiaries, scholars, and the public. They conduct regular meetings,

consultations, and feedback sessions to gather input, address concerns, and incorporate diverse perspectives. Stakeholder engagement ensures that *zakat* institutions remain accountable to the community and that the distribution of *zakat* aligns with the needs and aspirations of society.

vi. Oversight and Regulation

*Zakat* institutions in Malaysia are subject to oversight and regulation by government authorities and regulatory bodies. These bodies, such as the State Islamic Religious Councils and the Ministry of Religious Affairs, ensure that *zakat* institutions adhere to the guidelines, policies, and legal requirements related to *zakat* distribution. Oversight and regulation provide an additional layer of accountability and ensure that *zakat* institutions operate by established standards.

vii. Ethical Standards

*Zakat* institutions in Malaysia are expected to adhere to high ethical standards in their operations. This approach includes promoting transparency, honesty, integrity, and accountability in all aspects of *zakat* distribution. Compliance with ethical standards helps build trust among donors, beneficiaries, and the public and ensures that *zakat* funds are utilized for their intended purpose.

By incorporating accountability and transparency measures, *zakat* institutions in Malaysia strive to ensure that *zakat* funds are distributed responsibly and effectively to alleviate poverty, improve livelihoods, and uplift the *asnaf*. These measures contribute to building trust, enhancing the credibility of *zakat* institutions, and fostering a culture of giving and social responsibility.

### **Program Improvement and Effectiveness**

The *zakat* authority uses impact assessment to evaluate their *zakat* distribution programs, identifying areas of strength and weakness. By understanding what works well and what needs improvement, they can refine strategies, improve targeting mechanisms, and allocate resources more effectively. This ongoing learning process allows the *zakat* authority to continuously adapt their approach continuously, maximizing the positive impact of *zakat* distribution. To optimize the effectiveness of *zakat* distribution initiatives in Malaysia, the following steps can be taken:

i. Needs Assessment

Conduct a comprehensive needs assessment to identify the specific needs and challenges faced by the target beneficiaries (*asnaf*). This assessment should consider poverty levels, education gaps, healthcare needs, and economic opportunities. Understanding the specific needs will help design targeted and effective *zakat* distribution programs.

ii. Targeting and Eligibility Criteria

Refine the targeting mechanisms and eligibility criteria for *zakat* beneficiaries. Ensure the criteria are transparent, fair, and aligned with Islamic principles. Regularly review and update the criteria to ensure assistance reaches those most in need.

iii. Program Design

Design *zakat* distribution programs that address the identified needs and challenges. Programs can include financial aid, education support, healthcare services, vocational training, entrepreneurship development, and other initiatives that empower the *asnaf* and promote self-sufficiency. The programs should be well-structured, evidence-based, and aligned with the overall objectives of poverty alleviation and socio-economic development.

iv. Capacity Building

Invest in capacity-building initiatives for the *zakat* institutions and the beneficiaries. Provide training and resources to *zakat* officials to enhance their program management, monitoring, and evaluation skills. Similarly, support the beneficiaries through skills development programs, financial literacy training, and entrepreneurship education to increase their long-term sustainability.

v. Collaboration and Partnerships

Collaborate with relevant stakeholders, including government agencies, NGOs, educational institutions, healthcare providers, and community organizations. Collaborative efforts can leverage resources, expertise, and networks to enhance the effectiveness of *zakat* distribution programs and ensure holistic support for the *asnaf*.

vi. Monitoring and Evaluation

Implement robust monitoring and evaluation mechanisms to assess the progress and impact of *zakat* distribution programs. Collect and regularly analyze data on program outcomes, beneficiary feedback, and

overall program performance. This information will help identify improvement areas, measure interventions' effectiveness, and inform evidence-based decision-making.

vii. Feedback Mechanisms

Establish feedback mechanisms that allow beneficiaries to provide input, voice concerns, and provide suggestions for program improvement. Encourage open communication channels and seek beneficiary perspectives to ensure the programs respond to their needs and aspirations.

viii. Continuous Learning and Adaptation

Foster a culture of continuous learning and adaptation within *zakat* institutions. Encourage a willingness to experiment with innovative approaches, learn from successes and failures and adapt programs based on emerging needs and changing circumstances.

ix. Transparency and Accountability

Ensure transparency and accountability in *zakat* distribution by regularly reporting on utilising *zakat* funds, program outcomes, and the impact achieved. Maintain clear financial records, conduct independent audits, and provide regular public disclosure of *zakat* activities. Transparency and accountability build trust among donors, beneficiaries, and the wider public.

By implementing these measures, *zakat* distribution programs in Malaysia can be enhanced to effectively address the needs of the *asnaf*, promote socio-economic development, and contribute to poverty alleviation in a sustainable and impactful manner.

### Evidence-based Decision Making

The impact assessment process generates valuable data and evidence that assists the *zakat* authority in making informed decisions. By analyzing the impact of *zakat* distribution, policymakers and program administrators can allocate resources, design programs, and formulate policies based on empirical evidence rather than assumptions or anecdotal information. This approach helps to ensure that decisions are well-informed and based on solid evidence. Evidence-based decision-making for *zakat* distribution involves using reliable and relevant data and research findings to inform the allocation and implementation of *zakat* funds. Here are critical steps in promoting evidence-based decision-making:

- i. **Data Collection**  
It is essential to gather reliable information regarding zakat collection, the people who receive it, the effectiveness of programs, and its impact. This approach can be achieved through various methods such as surveys, interviews, beneficiary assessments, and other data collection techniques. It is essential to ensure that the data collected is thorough, precise and reflects the views of the intended recipients.
- ii. **Data Analysis**  
To gain valuable insights and recognize patterns, trends, and correlations, it is crucial to analyze data that has been collected. Use statistical tools and techniques to measure the effectiveness of *zakat* distribution programs and identify any areas that need improvement or attention.
- iii. **Research and Evaluation**  
Conduct research studies and evaluations to generate evidence on the effectiveness of *zakat* interventions. This approach can include impact evaluations, cost-effectiveness analyses, and beneficiary feedback surveys. Engage with researchers, academics, and experts to design rigorous studies assessing *zakat* programs' outcomes and impacts.
- iv. **Review Existing Literature**  
Stay updated with existing literature and research on *zakat* distribution, poverty alleviation, and related fields. Synthesize and analyze relevant studies, reports, and best practices to gain insights into successful interventions, lessons learned, and innovative approaches in *zakat* distribution.
- v. **Collaboration with Researchers**  
Collaborate with researchers, universities, and institutions to conduct independent observational studies on *zakat* programs. This collaboration can help in obtaining objective assessments and recommendations for program improvement.
- vi. **Monitoring and Evaluation**  
Implement a robust monitoring and evaluation framework to track the progress and outcomes of *zakat* distribution programs. Regularly collect data on program implementation, beneficiary satisfaction, and impact

indicators. This monitoring allows for timely adjustments and evidence-based decision-making.

- vii. **Knowledge Sharing**  
Share research findings, evaluations, and best practices across *zakat* institutions, policymakers, scholars, and stakeholders. Facilitate knowledge exchange and learning platforms to promote evidence-based decision-making within the *zakat* sector.
- viii. **Capacity Building**  
Invest in building the capacity of *zakat* institutions in data analysis, research methods, and evidence-based decision-making. Provide training and resources to *zakat* officials to enhance their skills in utilizing data and research findings for program planning and resource allocation.
- ix. **Continuous Improvement**  
Review and update *zakat* programs based on the evidence and feedback received. Use evidence-based insights to identify areas for improvement, modify program strategies, and enhance the impact of *zakat* distribution.

By adopting evidence-based decision-making, *zakat* institutions in Malaysia can ensure that *zakat* funds are allocated effectively, efficiently, and in a manner that maximizes the positive impact on the lives of the *asnaf*. It enables a more targeted and evidence-informed approach to poverty alleviation and social development.

### **Stakeholder Engagement**

The process of distributing *zakat* can be improved through impact assessment, which involves engaging and involving stakeholders. The *zakat* authority can seek input and feedback from beneficiaries, community representatives, and other relevant parties to understand their needs and concerns better. This practice can lead to more inclusive and responsive *zakat* programs. Stakeholder engagement is crucial for effective and inclusive *zakat* distribution in Malaysia. Engaging stakeholders helps ensure that the distribution process is transparent, accountable, and aligned with the needs and aspirations of the community. Here are the key stakeholders to engage in *zakat* distribution:

- i. **Zakat Recipients (*Asnaf*)**  
Engage directly with the *zakat* recipients to understand their needs, aspirations, and challenges. Seek their feedback on the existing *zakat*

programs, eligibility criteria, and distribution mechanisms. Involve them in decision-making processes and empower them to provide input on the design and evaluation of *zakat* initiatives.

ii. *Zakat* Institutions

Collaborate closely with *zakat* institutions, such as the state-level *zakat* Committees, to align efforts, share best practices, and exchange information. Consult with *zakat* officials on program implementation, resource allocation, and monitoring mechanisms. Work together to ensure that *zakat* distribution is efficient, fair, and follows Islamic principles.

iii. Donors

Engage with donors, both individual and corporate, to understand their motivations, preferences, and expectations. Keep them informed about the impact of their contributions and provide opportunities for feedback and suggestions. Build trust and maintain transparency in utilising *zakat* funds to encourage continued support.

iv. Scholars and Religious Leaders

Seek Islamic scholars' and religious leaders' guidance and input in *zakat* distribution. Consult with them on Islamic principles, *zakat* jurisprudence, and ethical considerations. Incorporate their expertise in program design, eligibility criteria, and addressing emerging social issues.

v. Government Agencies

Collaborate with relevant government agencies, such as the State Islamic Religious Councils and the Ministry of Religious Affairs, to align *zakat* distribution efforts with national development strategies and policies. Coordinate with government agencies to access data, resources, and expertise that can enhance the effectiveness of *zakat* programs.

vi. Non-Governmental Organisations (NGOs)

It is recommended to leverage the local community's expertise, networks, and in-depth knowledge by collaborating with NGOs and community-based organisations. Engage with NGOs in education, healthcare, livelihoods, and social welfare to complement *zakat* programs and avoid duplication of efforts—foster collaboration for effective service delivery and beneficiary support.

- vii. **Researchers and Academics**  
Engage researchers and academics specialising in Islamic studies, social sciences, and development studies to contribute to evidence-based *zakat* practices. Collaborate on research projects, evaluations, and impact assessments to improve the understanding of *zakat's* role in poverty alleviation and social development.
- viii. **Public and Media**  
Foster public awareness and understanding of *zakat* by engaging with the broader community through various channels, including public forums, awareness campaigns, and social media platforms. Respond to public inquiries and address misconceptions about *zakat*. Maintain open lines of communication with the media to ensure accurate and balanced reporting on *zakat* distribution activities.

It is imperative to involve stakeholders in the *zakat* programs' distribution process to guarantee their effectiveness and impact. This approach fosters a sense of ownership, promotes transparency, and guarantees inclusivity and responsiveness to the community's needs in Malaysia. By implementing this strategy, *zakat* institutions can encourage community participation, enhance social responsibility, and fortify their programs.

### **Enhanced Social Welfare**

The main goal of distributing *zakat* is to reduce poverty and enhance the community's welfare. Evaluating the impact of *zakat* programs is crucial in determining their effectiveness in achieving this objective. Through impact assessment, the *zakat* authority can identify successful strategies, replicate best practices, and address any obstacles that hinder the desired social outcomes. This approach guarantees that *zakat* funds are making a real difference in improving the lives of the intended recipients. Enhancing social welfare through *zakat* distribution in Malaysia involves designing and implementing programs that effectively address the needs of the *asnaf* and contribute to their well-being. Here are some key strategies to enhance social welfare in *zakat* distribution:

- i. **Targeted Assistance**  
Ensure that *zakat* distribution targets the most vulnerable and deserving individuals and families. Refine the eligibility criteria to identify those in need and prioritize their assistance. Consider factors such as income levels, household composition, health conditions, and education needs when determining the allocation of *zakat* funds.

- ii. **Comprehensive Support**  
Provide comprehensive support to address the multidimensional needs of the *asnaf*. This approach can include financial aid, healthcare assistance, education support, skills training, entrepreneurship development, and other initiatives that empower them to improve their socio-economic conditions. Take a holistic approach to uplift the *asnaf* and break the cycle of poverty.
- iii. **Education and Skills Development**  
Emphasize education and skills development to enhance social welfare. Allocate *zakat* funds for scholarships, educational materials, vocational training programs, and skill-building initiatives. Support the *asnaf* in acquiring the knowledge and skills necessary to improve their employment prospects and economic well-being.
- iv. **Healthcare and Medical Assistance**  
Allocate *zakat* funds to provide healthcare support to the *asnaf*. This approach can include subsidizing medical expenses, providing access to healthcare services, supporting preventive healthcare measures, and addressing the specific health needs of the *asnaf*, including providing medicines, treatments, and specialized care.
- v. **Livelihood Support**  
Foster economic empowerment by providing livelihood support to the *asnaf*. This approach can involve offering microfinance initiatives, business development programs, and vocational training to enhance their income-generation capabilities. Encourage entrepreneurship and provide mentorship and guidance to help the *asnaf* start and sustain their businesses.
- vi. **Social Protection Programs**  
Establish social protection programs that provide a safety net for the *asnaf*. This approach can include *zakat*-funded social insurance schemes, pension plans, and income support initiatives to ensure a minimum standard of living and protection against unexpected shocks.
- vii. **Collaboration with Other Agencies**  
Collaborate with government agencies, non-governmental organizations, and community-based organizations to leverage their expertise,

resources, and networks. Work together to develop and implement integrated social welfare programs that complement *zakat* distribution efforts and provide comprehensive support to the *asnaf*.

viii. Monitoring and Evaluation

Implement a robust monitoring and evaluation framework to assess the effectiveness and impact of *zakat*-funded social welfare programs. Regularly collect data, measure outcomes, and evaluate the success of interventions. Use this information to identify areas for improvement, make evidence-based decisions, and enhance the social welfare outcomes of *zakat* distribution.

Implementing these strategies is crucial to enhance the *zakat* distribution in Malaysia significantly. By doing so, a remarkable increase in social welfare for the *asnaf* can be achieved. These measures will empower them economically, improve their access to education and healthcare, and elevate their quality of life. This approach is an essential step towards sustainable development and poverty reduction, and it must be taken without delay.

### **Evidence for Advocacy and Fundraising**

Conducting an impact assessment can provide valuable evidence that can be used for advocacy and fundraising efforts by the *zakat* authority. By demonstrating the positive impacts of their programs, it becomes easier to advocate for continued support from individual donors and institutional sources. This approach also highlights the value and importance of *zakat* in addressing social and economic challenges, which can attract more resources for *zakat* programs. When conducting impact assessments for *zakat* distribution programs in Malaysia, gathering evidence is essential for advocacy and fundraising. Here are some key sources of evidence that can support the efforts:

i. Data and Statistics

Utilize quantitative data and statistics to demonstrate the impact of *zakat* programs. This approach can include data on the number of beneficiaries reached, the number of *zakat* funds disbursed, educational outcomes, healthcare access, income generation, and poverty reduction. Use this data to highlight the positive changes brought about by *zakat* initiatives.

ii. Case Studies

Develop case studies that showcase individual or community-level success stories from *zakat* assistance. Highlight how *zakat* has helped individuals overcome challenges, improve their livelihoods, access education or healthcare, or start businesses. These narratives provide concrete examples of the impact of *zakat* and resonate with potential donors and stakeholders.

iii. Beneficiary Testimonials

Collect testimonials and feedback from *zakat* beneficiaries themselves. Interview and document their experiences, challenges, and how *zakat* assistance has impacted their lives. These personal accounts add a human element to the impact assessment and can be powerful in conveying the importance of *zakat* for individuals and communities.

iv. Research Studies and Evaluations

Reference research studies, evaluations, and academic literature on the impact of *zakat* distribution. Cite studies that have assessed the effectiveness of *zakat* programs in poverty alleviation, socio-economic development, and community empowerment. These studies provide credibility and evidence-based support for advocacy and fundraising efforts.

v. Comparative Analysis

Conduct a thorough analysis of *zakat* programs compared to other interventions and their effectiveness in addressing socio-economic challenges encountered by the *asnaf*. Highlight the unique advantages of *zakat* in tackling these challenges and how it surpasses other forms of social assistance. By undertaking a comparative analysis, we can accurately evaluate the efficacy and added value of *zakat*.

vi. Financial Reports and Audits

Provide transparent financial reports and independent audits of *zakat* institutions. Demonstrate how *zakat* funds are collected, managed, and distributed by established guidelines. This transparency builds trust among potential donors and stakeholders, ensuring that funds are used effectively for their intended purpose.

vii. Collaboration and Partnerships

Highlight collaborations and partnerships with other reputable organizations, including government agencies, NGOs, academic

institutions, and community-based organizations. Such collaborations lend credibility to the impact assessment and fundraising efforts, as they demonstrate collective efforts and a commitment to achieving tangible results.

viii. Visual Documentation

Utilize visual documentation, such as photographs and videos, to showcase the impact of *zakat* programs. Capture images or videos that depict the conditions before and after *zakat* interventions. Visual evidence can be compelling and helps convey the transformative power of *zakat* assistance.

ix. Reports and News Articles

Reference reports and news articles that have covered the impact of *zakat* distribution programs in Malaysia. These external sources provide additional validation and serve as evidence of the positive outcomes achieved through *zakat* initiatives.

## CONCLUSION

When conducting impact assessments for advocacy and fundraising purposes, it is essential to compile and present this evidence clearly, concisely, and compellingly. Utilize a variety of mediums, such as reports, presentations, infographics, and multimedia content, to effectively communicate the impact of *zakat* distribution and engage the target audience. Implementing impact assessment is crucial for the *zakat* authority in Malaysia to ensure accountability, improve program effectiveness, make evidence-based decisions, engage stakeholders, enhance social welfare, and support advocacy and fundraising efforts. Through rigorous assessments, the *zakat* authority can optimize the use of *zakat* funds and contribute to society's overall well-being.

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