

The Concept of Application of Integrity Values in The Management of Zakat Institutions

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Abstract

The purpose of this paper is to explore and provide insights to see how the value of integrity can be applied among zakat institutions so that zakat officers can perform their duties honestly and sincerely only because of Allah SWT. This research also tries to suggest improve the existing zakat management system so that it is more efficient and systematic, and to make the zakat institution as a place to produce employees who uphold the noble values among the local community. This research adopts qualitative research approach using the holy Al-Qur'an as a primary source and hadith of the Rasulullah SAW supported by the anecdotes of his companions as a secondary source and prior literature. While performing the duties entrusted to him or her, whether while holding a position in the government service, private, statutory body or self-employed, many challenges will be faced especially those involving integrity. Therefore, in order to address these challenges, it is definitely necessary to know and recognize the characteristics of reprehensible mazmumah which is a stumbling block to the implementation of integrity.

Keywords: integrity, moral value, zakat management, zakat institutions

1. Introduction

Integrity or another meaning is trust, is a noble value that must be present in every individual in performing any work that has been entrusted to them honestly and sincerely. Especially for individuals who work in zakat institutions.

The value of integrity is part of the element of education and the application of positive values (the nature of *mahmudah*) to each individual in particular and to all employees in general, whether self-employed, private or government. Moreover, the importance of this integrity to those who work as employees in zakat institutions, because zakat institutions are important institutions for educating and strengthening noble personal morals. Apart from being a place for Muslims to pay zakat to Muslims, it also serves as a center for the distribution of zakat to Muslims. Therefore, zakat institutions and their appointed employees must be managed professionally in line with the words of Allah (SWT):

Meaning: *“The mosques of Allah are only to be maintained by those who believe in Allah and the Last Day and establish prayer and give zakāh and do not fear except Allah, for it is expected that those will be of the [rightly] guided.”* (Al-Qur'an, al-Taubah, 9:18)

This verse explains to us that the believers are those who consist of those who keep the prayers and zakat and those who are not afraid of fellow creatures except that fear is only for Allah SWT alone. This shows that management and administration with integrity must have a bond with faith in Allah SWT completely.

According to MN Paizin & S. Sarif (2018), states that the institution of zakat is a highly respected religious institution. In relation to that, those who are appointed as zakat officers must be those who come from among those who are knowledgeable related to religion, know a little about social sciences, Islamic finance and others. Zakat institutions that have good and efficient management and integrity are the main pulse in a society. Indirectly, it can attract the local community to participate in every activity and program provided by the zakat institution.

The appreciation of these values of integrity will lead to the formation of a noble moral personality. It is in line with the demands of religion for its people to always follow morals and personality of the Prophet (SAW) as in the hadith of Abu Hurairah (RA):

Meaning: *“I was sent to perfect good character.”* (al-Bukhari, *Al-Adab Al-Mufrad*, 2015)

Therefore, as a true Muslim individual, one must truly appreciate the values of integrity by always being trustworthy, honest, responsible and fair in every work and task performed. If this value of integrity can be instilled and practiced, it should indirectly produce zakat management in particular and the employees of an organization and society in general who will have a noble personality.

2. Theoretical Basis

2.1 Integrity

Integrity means honesty, perfect and intact state (Kamus Dewan 4th Edition). Through this definition it can be concluded that every individual with integrity will surely keep their dignity and good name from getting caught up in misconduct. Integrity is a firm hold on consistent moral values that are accompanied by a high level of commitment through behaviors that are capable of bringing about goodness and excellence of oneself or organization (Jamiah 2005). Meanwhile, according to Mohd Tap Salleh & Zakaria bin Ahmad (1991), stating that the value of integrity is usually associated with the attitude of trust, reliability and honesty in safeguarding the public interest without intending to take advantage for self-interest. This opinion is supported by Mustafar (2006) by stating the value of integrity if viewed from the point of view of Islamic morality it is in line with the attributes of *mahmudah* such as trust, loyalty, strong and noble personality, pious believers and so on in other words, that is practicing moral values and noble personality of Rasulullah SAW.

Thomes E. Becker (1998), on the other hand, argues that the value of integrity can be identified through the work style shown. This value of integrity can sometimes be a threat if not accompanied by a high value of honesty and accuracy in performing a task. Furthermore, according to Ones and Viswesvaran (2001), integrity is able to shape the attitudes and behaviors of employees towards goodness in an organization. This means that the value of integrity can be fully applied if the values of good and pure personality can be implemented with full commitment.

Specifically, executives in organizations that value integrity adhere to principles of honesty and trust-worthiness in their production and operation activities, such as adhering to compliance and integrity management, ensuring the quality of products and information disclosure, and caring for their employees and the larger community (Wan, P. *et al.*, 2020). These practices help the firm to maintain a stable and healthy connection with its many stakeholders

From several definitions that have been stated, that the value of integrity describes the form of behavior and personality of the individual on a daily basis and this behavior in turn involves civilized, ethical and moral behavior. In this regard, it is important for every appointed officer of the zakat institution to have a high nature or high value of integrity in carrying out the responsibilities borne because they have a direct relationship with the community. In fact, every move that they make is always observed.

2.2 Management

According to Kamus Dewan 4th Edition, management means the job description of managing something such as managing a business, company and so on. The definition of management was also given by Muhammad Al-Buraey (1986), in which he described

management as coordinating human resources to achieve the goals of the group as social beings who need to interact with each other. There are also scholars who define management as the process of making policy and implementing it simultaneously. Syed Othman Alhabshi (1989) explained that management is a process of obtaining and consolidating financial resources, capital, manpower and other resources to achieve organizational goals either in the form of services or goods. According to him, management involves two main factors, namely capital, manpower and the environment combined with cost, technology, efficiency, total revenue and sales as well as profit.

According to Ahmad (1991), management is a scientific study of a person's abilities and talents in his actions to become a manager. While according to Rahim (1994), management is an activity performed by individuals related to the work of direction, planning and control. All the work is carried out continuously based on the knowledge and ability possessed. The differences in the definition of management are not so significant because they all give the same meaning to each other in line with the development of management knowledge.

Based on some terms that have been given, it can be said that management is a form of skills that must be present in each individual for the purpose of planning and then do the planning based on the work process to achieve the goals set by the organization. Therefore, these management skills must be possessed by every officer of the zakat institution starting from subordinate members to upper management so that organizational excellence can be realized. On the other hand, if this management system is not implemented properly, then an organization will experience difficulties and shortcomings in implementing programs or activities that have been planned.

2.3 Zakat and Its Institutions

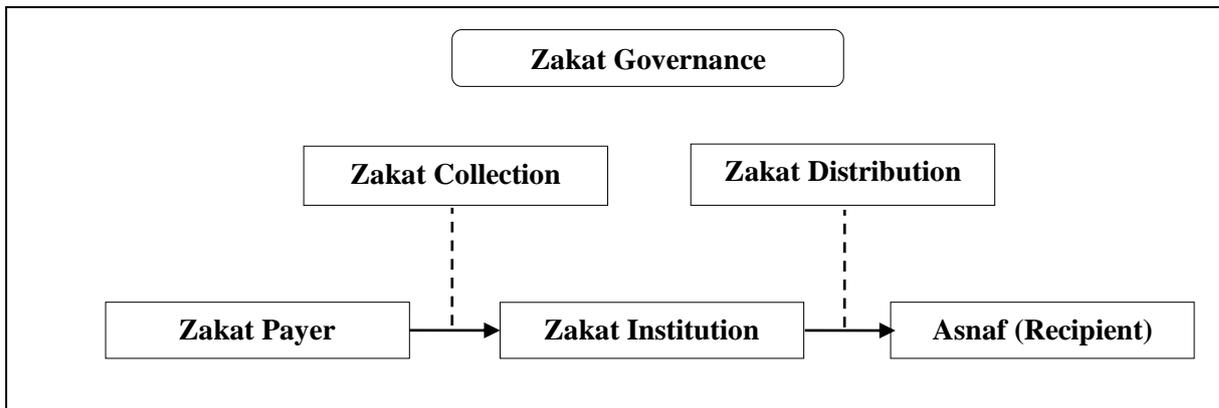
Zakat is one of the five pillars of Islam. It is a responsibility of property worship that is obligatory on mankind through the words of Allah SWT in the Qur'an, and is explained in more detail through the hadith of the Prophet Muhammad SAW (MN Paizin, 2014). As the Word of Allah SWT which means:

Meaning: "And establish prayer and give zakāh, and whatever good you put forward for yourselves - you will find it with Allah. Indeed Allah, of what you do, is Seeing." (Al-Qur'an, Al-Baqarah 2: 110)

Apart from being the responsibility of religion, zakat also serves as a medium for the distribution of wealth among the community and a tool that can reduce the wealth gap if implemented effectively and efficiently. However, to work on this statement, it is necessary to have a management strategy that is fair and transparent. The position of zakat as a unique act of worship is in its management system, which is the responsibility of the trustees, namely the amil, to manage the storage and flow of zakat wealth. The word amil is taken directly from the Arabic word meaning worker or officer. In a more specific sense amil is a person who takes zakat from the owner of the wealth or its custodian. However according to Yusuf Al-Qaradhawi (1973), amil is every person who works in the administration of zakat from the collector who obtains zakat, the guard who takes care and keeps the zakat property, the writer, the calculator and the distributor of zakat to the eligible asnaf. Each of them is rewarded some part of the zakat wealth. This term 'amil' usually referred to as an individual zakat worker or officer, but amil can also applied in different concept such as in the form of an organization, such as 'amil-organization'.

In the context of zakat management, a zakat institution is fully responsible to administer and manage with full trust and is responsible in ensuring that the mission of zakat can be achieved and meet the needs of stakeholders (MN Paizin, 2016). Zakat institutions are given the responsibility to manage the zakat funds collected from the payers and ensure that

justice is done in distributing zakat to the recipients of zakat, namely the eight asnaf. According to Md Hairi Md Hussain (2010), the governance system of zakat institutions can be illustrated below:



Source: Md Hairi Md Hussain (2010)

Figure 1.
Zakat Governance

3. Research Objective

Among the objectives to be achieved through this study are:

- i. See how the value of integrity can be applied among zakat institutions so that they can perform their duties honestly and sincerely only because of Allah SWT.
- ii. Improving the existing zakat management system so that it is more efficient and systematic.
- iii. To make the zakat institution as a place to produce employees who uphold the noble values among the local community.

4. Methodology

This research adopts qualitative research approach using the holy Al-Qur'an as a primary source and hadith of the Rasulullah SAW supported by the anecdotes of his companions as a secondary source and prior literature.

5. Challenges in Dealing With Non-Integrity Attitudes

While performing the duties entrusted to officer of zakat institutions, whether while holding a position in the government service, private, statutory body or self-employed, many challenges will be faced especially those involving integrity. Therefore, in order to address these challenges, it is definitely necessary to know and recognize the characteristics of reprehensible *mazmumah* which is a stumbling block to the implementation of integrity. Among the challenges are as follows:

5.1 Treachery

The nature of treachery is an evil act that is meant to persecute or inflict harm on others, cheat, defect with a given task that can be detrimental and damage the image of self, department and organization involved. The words of Allah SWT which means:

Meaning: *“O you who have believed, do not betray Allah and the Messenger or betray your trusts while you know [the consequence].”* (Al-Qur'an, Al-Anfal 8: 27)

This verse is a form of threat from Allah SWT for those who betray the trust given when

they are aware and know the consequences of the mistakes they have made. Therefore, as an officer of a zakat institution who is responsible for a given trust, he must fulfill the trust properly by not committing treason and losing the trust of the top management and the community towards them. This verse has been supported by a hadith from Abu Hurairah from the Prophet SAW, he said:

Meaning: "The signs of a hypocrite are three: Whenever he speaks he tells a lie; whenever he is entrusted he proves dishonest; whenever he promises he breaks his promise." (Sahih al-Bukhari, No. 2749, 1997)

This hadith recommends to every employee to practice the attitude of trust as one of the attributes of integrity and not to make the attributes of a hypocrite as a value and work ethic because the nature of dishonesty (treachery) will reflect the value of employees who do not have integrity.

5.2 Lying

Lying means speaking something that is not true. According to the Kamus Dewan 4th Edition, lying is defined as being different from the truth whether it is a situation, a story and so on. In this case a narration from Abdullah bin Mas`ud RA, the Prophet SAW has said:

Meaning: "Truthfulness leads to righteousness, and righteousness leads to Paradise. And a man keeps on telling the truth until he becomes a truthful person. Falsehood leads to Al-Fajur (i.e., wickedness, evil-doing), and Al-Fajur (wickedness) leads to the (Hell) Fire, and a man may keep on telling lies till he is written before Allah, a liar." (Sahih al-Bukhari, No. 6094, 1997)

This hadith states in detail the advantages of a person who tells the truth with the reward of heaven and will also be known to many for his honesty, while a person who likes to lie has been assigned hell as his reward and will be recorded by Allah SWT as a liar. Thus, as employees in zakat institutions they should refrain from lying as these traits will lead them to lack of integrity in performing their duties, for example a zakat amil lies about the actual amount of zakat funds distributed, by distributing only part of it, and the rest is kept for personal use.

5.3 Corruption

Social corruption refers to any acts that cause a loss of values, virtue and mercy in society. The doors of corruption will open wide when the main goal of man is to increase his wealth only at the expense of the needy people while escaping his social responsibility (Ghazi, 2010). Al-Fayyumi (2016) interprets a bribe as something given by a person to a judge or another individual with the intention that the judge will side with him in judgment according to what he wishes. According to Yusuf al-Qaradhawi (2016) stated, bribery is money given by a person to the ruler so that the ruler makes a decision in his favor or makes a decision that harms his opponent according to his wishes.

From the brief description above it can be concluded that as officers of zakat institutions who are highly regarded by the community because they are chosen from among people with noble morals, they should stay away from the act of giving and receiving bribes. They are very vulnerable to corrupt practices because zakat institutions are also involved in the development and upgrading of buildings that involve tenders or financial management. The practice of corruption is a shortcut to attaining luxury in an easy and short way, thus distancing oneself from the nature of integrity demanded.

6. Proposed Solution

In fact, to find the best solution to the issue of integrity, there are many ways and efforts that can be done either through a religious approach, a legal approach, understanding ethics, self-reflection, counseling and so on. Yet most important is a self-born awareness of the importance of maintaining and practicing high integrity in every work done. Some of the solutions that can be taken are:

6.1 Religious Approach

Using the method of religious approach, which is to give emphasis to monetizing or emphasizing Allah SWT truly. Believing with full confidence that all deeds and practices are observed by Allah SWT. Every individual deed and deed will be shown again in the hereafter, where all deeds are recorded by two Angels who are assigned by Allah SWT as explained in His word:

Meaning: *“When the two receivers [i.e., recording angels] receive, seated on the right and on the left. He [i.e., man] utters no word except that with him is an observer prepared [to record].”* (Al-Qur’an, Qaf, 50:17-18)

Clearly in this verse states, full confidence in religion will increase the value of a person's integrity in performing the tasks given because he believes that all the practices performed will be shown in the hereafter.

6.2 Self-Reflection

The practice of self-counting is the best way to maintain an attitude of integrity in the work done. This self-reflection is necessary to the preparation of a sincere heart, an open mind and sensitivity to the whispers of lust that incite to evil. Regarding the matter, Allah SWT has said which means:

Meaning: *“O you who have believed, fear Allah. And let every soul look to what it has put forth for tomorrow - and fear Allah. Indeed, Allah is Aware of what you do.”* (Al-Qur’an, Al-Hasyr, 59:18)

In general, this verse explains, how important it is for human beings to see and rethink what has been done in the past for future success and happiness. In Ibn Katsir's interpretation, this verse is equated with the words, “count yourselves before you are counted by Allah SWT.” Apart from that, Allah SWT always motivates his servants to always do good deeds with pious deeds as a supply in the hereafter. got the attention of the country's leaders, among others, called on government officials and employees to be open in accepting criticism and at the same time do self-reflection.

6.3 Diligence and Dedication

Diligence or *itqan* in Arabic means to carry out or perfect one's will as desired by that person without reducing it in the slightest. The nature of dedication is very much loved by Allah SWT as recommended by the hadith of the Prophet SAW, from Aa'isyah RA, the Prophet SAW said:

Meaning: *“Allah loves someone who when works, he performs it in perfect manner (itqan)”* (al-Tabarani, *al-Mu'jam al-Awsath* No. 897)

Among the lessons that can be taken by the officers of the zakat institution from the attitude of diligence is, Allah SWT loves people who are diligent in doing the work that has

been entrusted to him. The nature of diligence can also differentiate between individuals who really strive and individuals who do work carelessly. The most important thing for those who maintain an attitude of integrity is the enjoyment of blessings in every work and effort we do for which the reward is heaven.

7. Conclusion

From the statements that have been given, it can be stated that the two main elements of integrity and management play an important role in making the zakat institution as a place for the development of noble values among the officers of the zakat institution. The attitude of integrity must be nurtured and planted in the heart of every individual who has a direct relationship with the management of the mosque so that it can be developed in accordance with the guidelines outlined by the Islamic law.

A trustworthy and efficient management line reflects the excellent management of the mosque. Therefore, any shortcomings and weaknesses identified must be addressed and action taken immediately and wisely. At the same time, every officer of the zakat institution must display an attitude of *istiqamah* or consistency with integrity in carrying out this responsibility honestly and sincerely by hoping for the full pleasure of Allah SWT.

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