

Zakat Administration in Islamic Economics Thought: Shari‘ah and Organisational Foundations and Contemporary Models

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Abstract

Zakat constitutes one of the fundamental pillars of the Islamic economic system owing to its pivotal role in achieving social solidarity, redistributing income, and alleviating poverty. However, the realisation of its Shari‘ah and economic objectives remains contingent on a practical administrative and institutional framework that ensures the proper collection and distribution of zakat in accordance with Shari‘ah regulations and the principles of good governance. This study seeks to elucidate the theoretical framework governing zakat administration within Islamic economic thought by analysing the Shari‘ah and organisational foundations that underpin the assignment of zakat affairs to the state and by clarifying the state's institutional role in overseeing this obligation. This study also aims to review and analyse contemporary administrative models of zakat management, whether based on voluntary or compulsory approaches, by explaining the mechanisms of zakat collection and distribution adopted in each model and highlighting their respective advantages and limitations in terms of effectiveness. The research adopts a descriptive–analytical methodology, drawing on relevant contemporary juristic and economic literature. The study concludes that the success of zakat administration in the modern era requires the adoption of an independent administrative system, a clear institutional structure, and adequate Shari‘ah supervision, alongside the utilisation of modern technologies and digitalisation to enhance transparency and efficiency. The findings further emphasise that unifying the organisational vision and integrating roles between the state and zakat institutions constitute a fundamental prerequisite for activating the developmental role of zakat and achieving its social and economic objectives.

Keywords: Zakat, Zakat Administration, Administrative Organisation, State, Contemporary Models.

Received: 21/07/2025 ; Accepted: 21/11/2025

Introduction

Zakat is regarded as one of the fundamental pillars of the Islamic economic system because of the financial, social, and developmental functions it performs in seeking to achieve social justice and to strengthen solidarity among members of society. The practical impact of this obligation cannot be fully realised without an effective administrative and institutional organisation that ensures the collection of zakat funds and their distribution to eligible beneficiaries in accordance with Shari‘ah regulations and in a manner consistent with the principles of governance, transparency, and efficiency.

In the modern era, zakat administration has undergone notable development, reflected in its transition from individual, voluntary practices to diverse institutional models that vary across Islamic countries according to their legal and regulatory frameworks. Some states have adopted centralised systems in which the state assumes direct supervision over the collection and distribution of zakat. In contrast, other states have moved towards establishing independent or semigovernmental zakat institutions operating within a regulatory framework aimed at enhancing the effectiveness of zakat resource management and achieving its Shari‘ah and economic objectives.

Against this background, the research problem of this study emerges in questioning the contemporary administrative models of zakat management and the extent of their effectiveness in organising the processes of collection and distribution and in achieving the intended objectives of this obligation. The study also seeks to address a set of subsidiary questions, most notably: What are the Shari‘ah and organisational foundations governing zakat administration in Islamic economic thought? What are the most prominent contemporary institutional models adopted in the management of zakat? What administrative mechanisms

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are used in the collection and distribution of zakat funds? To what extent do organisational and supervisory factors affect the efficiency of zakat administration?

On the basis of these questions, this study hypothesises that zakat administration in the modern era is fundamentally based on two principal models, one voluntary and the other compulsory, and that the effectiveness of each model is linked to the clarity of its organisational structure, the efficiency of the collection and distribution mechanisms it adopts, and the availability of Shari'ah and administrative supervision capable of ensuring sound management.

The study aims to highlight the theoretical framework of zakat administration by analysing the Shari'ah and organisational foundations governing the assignment of its affairs to the state or specialised institutions and by reviewing contemporary administrative models for its management. This is undertaken through a descriptive–analytical approach, which is based on the examination of relevant juristic and economic literature.

Section One: Zakat and the Institutional Role of the State

There is no doubt that zakat occupies a position of great importance within the Islamic system; therefore, it is incumbent upon the state to establish an administrative system responsible for collecting zakat and disbursing it to those entitled to receive it.

First: The Importance of Zakat in the Islamic Administrative System

Zakat is a tremendous financial obligation in Islam that is intended to achieve social solidarity and social justice, and its effectiveness is not fully realised unless it is properly organised, collected, and disbursed. Islamic Shari'ah has clarified that the state has a fundamental role in supervising zakat, both in its collection and distribution, in a manner that ensures the fulfilment of the Shari'ah, economic, social, and political objectives of this obligation.

The evidence for the state's responsibility in undertaking the collection and distribution of zakat is numerous and explicit in the Noble Qur'an, the Sunnah of the Prophet ﷺ, and the practice of the Rightly Guided Caliphs.

The Noble Qur'an, Sūrat al-Tawbah (9), verse 103

"Take from their wealth a charity by which you purify them and cause them to increase."

(خذ من أموالهم صدقة تطهرهم وتزكيهم بها) سورة التوبة، الآية: 103.

What is meant by “charity” in these verses is the obligatory zakat, as the address is directed to the Prophet ﷺ and to all those who assume authority over the affairs of Muslims after him. This indicates the permissibility of the state collection of Zakat.

The Noble Qur'an, Sūrat al-Tawbah (9), part of verse 60

"Zakah expenditures are only for the poor and for the needy and for those employed to collect [zakah]."

﴿ إنما الصدقات للفقراء والمساكين والعاملين عليها ﴾ (سورة التوبة، جزء من الآية 60)

Allah, Exalted be He, mentions those who undertake the affairs of zakat in terms of its collection and distribution, referring to them as those employed to administer it, and allocates to them a share from zakat funds. Had the ruler not possessed the authority to demand zakat from wealth owners at its sources and had its payment been left entirely to them, there would have been no justification for mentioning those employed to administer it (Rayān, 1999, p. 56).

Likewise, the Prophet ﷺ and the caliphs after him used to dispatch officials (collectors) to collect zakat from the people, and they did not leave it solely to individual initiatives. The majority of jurists have also permitted the state to collect and distribute zakat when security, order, and justice are ensured.

From all of the foregoing texts, it becomes evident that the collection, assessment, and disbursement of zakat to its rightful recipients constitute one of the duties of the state. Therefore, it is incumbent upon the state to employ an organised administrative apparatus to undertake this obligation.

Second: Reasons for Assigning Zakat Affairs to the State

The assignment by Islam of the task of collecting and distributing zakat to the state realises several interests, the most significant of which are as follows:

1. Leaving the matter entirely to those upon whom zakat is due may lead some individuals of weak conscience to withhold it from its rightful recipients, thereby causing harm to people with low incomes and depriving them of their legitimate right (Shahāta, 1998, p. 12).
2. The collection of zakat by individuals or charitable institutions voluntarily is often less efficient than that undertaken by the state, as the latter is more capable of building a comprehensive database containing detailed information on the social, economic, and political conditions of every individual and household within its population ('Abdū, 2006, p. 476).
3. The state's undertaking of zakat affairs preserves the dignity of zakat beneficiaries among the poor and needy and safeguards their feelings.
4. It is difficult to rely solely on individual efforts in the distribution of zakat, given population growth and its dispersion across a wide geographical area. If this was the case during the time of the Messenger of Allah ﷺ and his noble Companions, despite their personal supervision of the matter and their appointment of collectors, then it is more appropriate and necessary in the present time.
5. The disbursement of zakat is not limited to individual recipients such as the poor, the needy, and the wayfarer; instead, among the channels of zakat expenditure are the public interests of the Muslim community, which individuals are unable to assess, but which are determined by those in authority, such as allocations to those whose hearts are to be reconciled and the preparation of resources for striving in the cause of Allah (al-Qaraḍāwī, 2003, p. 84).
6. Many individuals who are subject to zakat, from a Shari'ah perspective, lack the knowledge to calculate their zakat obligations. At the same time, some confuse zakat with taxation, believing that paying taxes suffices in place of zakat. In addition, some conflated zakat with voluntary charity (al-Qūṣī, 1997, p. 4).
7. The low level of compliance in paying zakat, coupled with the abandonment by governments and states of their official duty to oversee its implementation in terms of collection, disbursement, and organisation, has led generations to perceive zakat as merely an act of individual benevolence. Consequently, it is considered unsuitable as the basis for a modern system.

Third, The Emergence and Development of the Zakat Dīmān (Fund)

There was no unified dīmān for the collection and allocation of obligatory zakat funds during the time of the Messenger of Allah ﷺ and Abū Bakr. Instead, funds were distributed incrementally. This was due to the limited nature of zakat funds and state revenues in general, which necessitated their immediate expenditure in their legitimate channels because of their pressing need (al-Ibrāhīm, 1985, pp. 32–33).

During the caliphate of ‘Umar ibn al-Khaṭṭāb (رضي الله عنه), zakat revenues increased as a result of the firm’s establishment of the obligation of zakat and its acceptance by the general body of Muslims. They also increased due to the expansion of conquests and the consolidation of zakat as an obligation firmly rooted in Muslims’ consciousness. The new circumstances of his era necessitated the establishment of registers and dīwāns. ‘Umar ibn al-Khaṭṭāb was the first to introduce dīwāns in the Islamic period, including the zakat dīwān. In addition to the public treasury (Bayt al-Māl), he established a treasury for each province of the Islamic state (Saḥnūn, 2006, p. 113).

The zakat dīwān subsequently developed organisationally during later periods (the Umayyad and ‘Abbāsīd eras), before its official role declined in later centuries, often becoming an individual or voluntary activity.

Following the stagnation and decline in the obligation of zakat at both the individual and state levels due to Western colonialism in Islamic lands, the latter half of the previous century witnessed numerous attempts to revive this role and restore zakat to practical application. An examination of these attempts reveals that they have taken various forms, most notably:

1. **The voluntary model**, in which zakat is managed by civil society or semigovernmental organisations, while the state confines its role to regulation, as in Algeria, Kuwait, Bangladesh, Jordan, Indonesia, Egypt, and others.
2. **The compulsory model**, in which zakat is obligatory and administered by the state, as in Pakistan, Sudan, Libya, Yemen, Malaysia, and Saudi Arabia (Batubara & Malaysia, 2024, p. 4).

Section Two: Contemporary Administrative Models in Zakat Management

These experiences may be classified according to the type of institutions responsible for the collection and distribution of zakat into the following forms:

First: Voluntary Zakat Funds

Voluntary zakat funds, which operate in the absence of any legal obligation to pay zakat to the state, take the following forms:

1. Collection and Disbursement of Zakat by Charitable Associations

There are numerous charitable associations that collect and distribute zakat in Islamic countries and societies. They aim to provide financial and in-kind assistance to people experiencing poverty within their local communities. On the revenue side, they rely on zakat and other donations but pay insufficient attention to raising awareness among zakat payers. These associations conduct their activities in a mutually trusting relationship with donors and are characterised by a high level of administrative efficiency due to their reliance on volunteers. In addition, their local character enables them to possess precise knowledge of the capacities of payers and the needs of beneficiaries and to establish direct relationships through which the effects of their activities are clearly manifested. These characteristics also allow them to acquire practical Shari‘ah-based experience in the collection and disbursement of zakat, with greater diligence in verifying Shari‘ah eligibility. Nevertheless, zakat rarely constitutes their primary source of revenue in comparison with other donations, and the collection of zakat on agricultural produce and livestock remains limited, particularly since these associations are predominantly established in urban areas (al-Ibrāhīm, 1985, pp. 190–191).

2. Collection and Disbursement of Zakat by Semi-Governmental Institutions (Zakat Funds in Islamic Banks)

Some Islamic banks, such as the Kuwait Finance House, the Faisal Islamic Bank of Sudan, the Dubai Islamic Bank, and the Bahrain Islamic Bank (al-Ibrāhīm, 1985, pp. 189–190), have undertaken the collection and distribution of zakat by establishing zakat funds within their own branches.

This institutional form of zakat collection is characterised by low zakat yields and the absence of adequate Shari‘ah support and supervision within the institutional structure responsible for its collection and distribution (al-‘Umar, 1984, p. 43).

3. Collection of Zakat from Volunteers and its Disbursement by Governmental Zakat Bodies (Institutions)

This type of zakat institution is characterised by its proximity to ministries of awqāf and religious affairs, which enables it to benefit from Shari‘ah consultation and expertise, with some of these bodies having specialised advisory committees for zakat affairs. Moreover, the state's adoption of these bodies has enabled them to perform their functions, reduced administrative burdens on zakat funds, and preserved their independence. However, their activity often remains limited to distributing zakat only to people experiencing poverty and in need, and the amount collected remains low compared with the resources available within society. Despite the efforts of these bodies to develop new methods of collection and distribution to attract those liable to pay zakat and maximise benefits, reliance on a system of submitting and reviewing applications may infringe on the dignity of beneficiaries (Qaḥf, 1995, pp. 212–213).

Second: Zakat Institutions Based on the Collection of Zakat by Force of Law (Legal Obligation to Pay It to the State)

In this form of zakat organisation, zakat is collected compulsorily and then distributed to its rightful recipients (Ḥassān, 1984, p. 99). Hence, some of the methods adopted for their collection and disbursement by these funds may be outlined as follows:

1. Collection (Assessment) of Zakat

The zakat collection process requires the zakat institution to first conduct a field survey by its employees to inspect and enumerate those liable to pay zakat in accordance with the state's administrative divisions (Jāhīn, 1998, p. 25).

There are several methods, some newly developed, for identifying those liable to zakat and the amounts of their wealth. The most important of these are as follows:

a. Estimation or Lump-Sum Assessment (al-Kharṣ)

Islamic fiscal legislation adopts this method to determine the zakatable base approximately by relying on indicators and external manifestations of the zakat base, such as crop growth, quality, and suitability. Typically, this estimation and assessment of agricultural produce and fruits is carried out by individuals who possess expertise and experience in agriculture and cultivation (‘Ināyah, 1995, p. 249).

b. The Principle of Collection Through a Third Party

Accurate and comprehensive identification of those liable to zakat requires procedures carried out by other agencies and organisations, the most important of which include the following:

- Monitoring registration in the commercial register.
- Licences issued by the Ministry of Industry.
- Licences are issued by relevant ministries and authorities to self-employed professionals.
- Contracts concluded by contractors and undertakers with ministries and government departments.
- Crops and the size of cultivated land (Jāhīn, 1998, pp. 25–26).

This also includes collection by deduction at source, whereby the authority responsible for collection deducts zakat from income before it is paid to its owner, provided the conditions for zakat are met. Notably, the person liable to zakat has the right to challenge and object to this assessment if he is not convinced of its validity (al-Najjār, Ibrāhīm, & al-Anṣārī, 2016, p. 42).

C. Direct Collection

Under this method, the zakat payer declares the assets in his possession. This is considered one of the best methods used in estimating income, as it provides an accurate picture of the payer's financial position, particularly when the religious motivation of the zakat payer is strong (al-Laṭīf, 2001, p. 108). This method is mainly used for zakat on gold and silver, as well as on trade goods.

2. Distribution of Zakat

Models of zakat distribution in contemporary Islamic societies that are based on the legal obligation to pay zakat to the state may be classified into two categories:

a. Distribution of Zakat through the general state budget

This model is based on allocating specific items within the general state budget to cover the designated channels of zakat expenditure and on assigning official government bodies to undertake the actual distribution, provided that the relevant Sharī'ah and administrative conditions are met.

b. Distribution through the Zakat Administration

Zakat revenues are not incorporated into the general state budget; instead, they are distributed by zakat administrations. Within these administrations, zakat is distributed according to one of the following four models:

Distribution Through Institutions

Under this distribution model, regional zakat administrations request that institutions in direct contact with poor people and need to identify individuals who require zakat assistance. Once these lists are approved, with the assistance of the governmental administration, the required amounts are transferred to the institution's management, which in turn disburses them to eligible beneficiaries, either in a lump sum or in instalments at periodic intervals, depending on need.

Distribution Through Governmental Authority

According to this model, a specified proportion of zakat revenues collected in the regions is transferred to the office of the regional governor for distribution among the categories of the wayfarer, those whose hearts are to be reconciled, and those in the cause of Allah. This distribution model is not subject to supervision by the zakat administration, nor are prior beneficiary lists submitted to it for approval.

Distribution Through Local Committees

This method is based on the complete absence of direct contact between the central or regional zakat administration and the zakat beneficiaries. Distribution is conducted through one of two channels: institutions or local committees.

Local committees are formed within neighbourhoods and villages, and their members are selected in mosques in the presence of representatives from the province or the regional zakat administration. These committees are responsible for identifying eligible zakat recipients among people with low incomes and those in need and assisting them in accordance with the instructions and conditions set by the central administration. They are also subject to supervision by the regional administration.

Direct Distribution

This model is based on decisions to grant zakat assistance being made directly by the zakat administration. In some cases, assistance may be delivered through local or community committees. This model reduces the need for beneficiaries to submit zakat requests and helps preserve their dignity (Qahf, 1995, pp. 234–236).

Section Three: Contemporary Administrative Organisation of the Zakat Institution

With the development of modern administrative systems, it has become necessary to modernise the organisational structure of the zakat institution (dīwān) in line with the requirements of the age and to ensure the effective collection and distribution of zakat. The zakat institution has thus transitioned from a traditional model to a contemporary administrative system characterised by a clear organisational structure, defined responsibilities and functions, and mechanisms for oversight and evaluation. This has been accompanied by the use of modern methods for collecting and distributing zakat to its rightful recipients and by reliance on planning and digital technologies that enhance transparency and efficiency.

The most important principles of the contemporary administrative organisation of the Zakat institution may be outlined as follows:

First: Principle of Earmarking

One of the most important principles governing the obligation of zakat is the "principle of earmarking". Zakat is designated for eight specific categories mentioned in the Noble Qur'ān, from which it is not permissible to deviate.

The Noble Qur'ān, Sūrat al-Tawbah (9), verse 60

"Zakah expenditures are only for the poor and for the needy and for those employed to collect [zakah] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler - an obligation [imposed] by Allah. In addition, Allah is Knowing and Wise."

﴿ إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ عَالِمُ الْغُيُوبِ ﴾
60: النُّبُوحِ اللَّهُ وَاللَّهُ عَلِيمٌ حَكِيمٌ

The principle of earmarking in zakat is considered one of the most important organisational factors governing zakat administration. According to this principle, zakat must have a dedicated budget and an independent revenue pool, with expenditures made exclusively for its specified channels. It must not be merged into the general state budget, which encompasses numerous projects and diverse expenditure items.

Second: Principle of Localisation of the Zakat Budget

One of the fundamental principles governing the obligation of zakat is its distribution at the local level. From an organisational perspective, this necessitates the existence of subsidiary zakat institutions (or regional administrations), each responsible for supervising the implementation of this obligation in terms of collection and distribution, and each with an independent subsidiary zakat budget. This also requires the existence of a central administration or a central zakat institution responsible for managing any surpluses and disbursing them through its designated, specialised channels at the national level.

Third: Principle of Expanding the Zakat Base

Jurists have differed regarding the determination of the zakat base or source. Some adopt a restrictive view, holding that zakat should be limited to the categories from which the Prophet ﷺ collected it and thus confining it to eight types: camels, cattle, sheep, wheat, barley, dates, silver, and gold.

Others adopt an expansive view, maintaining that every form of productive or growing wealth is subject to zakat, even if the Prophet ﷺ did not explicitly stipulate its collection, on the basis that such wealth falls within the general Qur'anic texts.

This divergence has implications for the organisational structure of the zakat institution and the administrative departments and subdivisions it encompasses, depending on the types of wealth from which zakat is collected.

Fourth: Principle of the Sound Selection of Zakat Officials

Islamic political jurisprudence has given considerable attention to the selection of officials for public institutions, including zakat institutions, and has stipulated specific conditions for those entrusted with positions within them. Among these conditions are Islam, competence, integrity, and sound knowledge of religious matters.

Fifth: The Principle of Simplification and Economy in Expenditure

Effective management of the zakat administrative apparatus requires adherence to the principles of simplification and economy in administrative expenditures related to the collection and disbursement of zakat. This entails avoiding excessive formalities and unnecessary complexity and reducing all factors that lead to increased costs so that objectives may be achieved through the shortest means and at the lowest possible cost (al-Laṭīf, 2001, p. 121). Measures that contribute to this include the following:

1. Appointing local employees.
2. Accepting volunteers known for integrity and upright conduct (al-Qaraḍāwī, 2004, pp. 39–40).
3. Modernising office systems and employing computerisation and digitalisation to reduce costs and fees (al-'Umar, 1984, p. 60).

Sixth: The Principle of the Legitimacy of Administrative Decisions (Juristic Authority or Shari'ah Supervisory Authority)

In addition to the forms of authority commonly recognised in administrative thought (executive, advisory, and functional), juristic authority exists. The juristic aspects of the obligation of zakat are highly complex, and many of its issues are subject to juristic disagreement and the plurality of opinions. This necessitates balancing these views to arrive at those most appropriate and beneficial in light of the prevailing practical circumstances in each situation. Such determination must be grounded in Shari'ah principles and in-depth analysis, which can be undertaken only by specialised jurists (Jāhīn, 1998, pp. 30–31).

Seventh: Oversight of Zakat Performance and Prevention of Evasion

This is achieved through the following measures:

Supervising the conduct of zakat officials by ensuring that they collect and distribute zakat in the manner prescribed by Allah, Exalted be He, and that they do not exploit their positions for personal gain (al-Sā'ūrī, 1995, p. 553).

The type of zakatable wealth is monitored so that only its average portion is taken to avoid harming either the wealth owner or the poor and needy.

Verifying the validity of beneficiaries' entitlement to zakat (Rayān, 1999, p. 81).

Monitoring and preventing evasion of zakat payments and compelling compliance so that people experiencing poverty are not deprived of their rightful due.

Conclusion

This study sought to elucidate the theoretical framework of zakat administration within Islamic economic thought by analysing the Shari'ah and organisational foundations governing the assignment of the affairs of this obligation to the state or specialised zakat institutions and by reviewing contemporary administrative models for the collection and distribution of zakats. The study has shown that zakat does not merely represent a financial act of worship with an individual dimension; rather, it constitutes an integrated economic and social system whose effectiveness depends on the quality of its organisation and management within a clear institutional framework. The study also demonstrated that contemporary models of zakat administration range from voluntary to legally compelled and that their levels of efficiency differ according to the legislative and regulatory environments in which they operate. The findings confirmed that the existence of an independent organisational structure, clear delineation of powers and responsibilities, and the availability of Shari'ah and administrative supervision are among the most important factors contributing to enhancing the efficiency of zakat administration and achieving its Shari'ah and social objectives. Furthermore, the study concluded that the challenges facing zakat administration in the modern era are not confined to Shari'ah-related aspects alone but extend to administrative, organisational, and technological dimensions. This necessitates the adoption of modern managerial approaches grounded in governance and transparency principles and the use of contemporary technological tools. Therefore, activating the developmental role of zakat remains contingent on zakat institutions' ability to adapt to contemporary economic and social changes while maintaining the Shari'ah principles that distinguish this financial system from other positive legal systems.

Recommendations

In light of the findings of the study, several recommendations may be proposed, most notably the following:

- The institutional framework of zakat administration should be strengthened through the establishment of independent zakat institutions with clear organisational structures that ensure the separation of planning, implementation, and supervisory functions.
- Activating Shari'ah and administrative oversight within zakat institutions ensures the conformity of decisions and procedures with the rulings of Islamic Shari'ah and enhances the trust of both zakat payers and beneficiaries.
- Making effective use of modern technologies and digitalisation in zakat collection and distribution processes can improve efficiency, reduce administrative costs, and enhance transparency and governance.
- Unifying the organisational vision between the state and zakat institutions and integrating roles among various stakeholders to prevent duplication of effort and improve the allocation of zakat resources.
- Attention should be given to the qualifications and training of human resources working in the field of zakat administration through continuous professional development in Shari'ah and administrative and financial aspects to increase the level of professionalism in management.
- Encouraging theoretical and comparative studies in the field of zakat administration to benefit from successful experiences and develop more efficient organisational models that are compatible with the specificities of contemporary Islamic societies.

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