
Management Strategy for Community Zakat Fund Collection for Sustainable Human Prosperity and Well-Being in Singapore

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Abstract:

Strategic management in the management of zakat in Singapore has provided a leading breakthrough in encouraging minimal risks from community fund management. Practices that are far from corruption, collusion and nepotism make the fund management institution an institution that is worthy of being adopted. Good zakat fund collection has been proven to have a positive influence on increasing zakat collections in Singapore in the sector of the availability of social services, education facilities, health and employment for the Muslim community. Singapore as the only developed country in Southeast Asia is very appropriate to be a pilot country in various aspects of zakat fund management. This study aims to explore and describe the practice of zakat fund management in Singapore. This study was designed with a qualitative approach. Data were collected through interviews, interviews and observations. The data analysis technique used Miles Huberman with the stages of data collection, data reduction, presentation and drawing conclusions. The findings of this study provide extensive learning about comprehensive zakat fund management that is beneficial for any institution or country in achieving sustainable prosperity and prosperity. This study provides several recommendations for countries and institutions managing community funds in achieving sustainable prosperity and welfare goals.

Keywords: Zakat Management, Zakat, Sustainable, Prosperity

Submitted: August 13, 2025, Accepted: September 28, 2025, Published: October 10, 2025

1. Introduction

The strategy of managing zakat fund collection in Singapore has achieved remarkable success. The receipt and management of zakat in Singapore is managed by the Islamic Religious Council of Singapore (MUIS, 2024a). The fact that Singapore has a very risk-oriented governance (Quah, 2013, 2018; Subramaniam & Loganathan, 2024) makes the zakat management institution honest, clean and fair (Ahmad, 2023; Huda, 2024; Nasruddin, E., & Aziz, 2021; Nordin, 2023). Various educational and

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awareness activities have been carried out to optimize zakat collection which is interesting to do in-depth research (Al-Bawwab, 2023; Anjelina et al., 2020).

Previous studies have found that Zakat in Singapore offers a valuable implementation avenue in the context of Islamic social finance. Previous studies have conducted an in-depth examination of the legal and regulatory framework for zakat implementation in Singapore. (Kunhibava et al., 2024). Based on the research that has been carried out, not much research has been found regarding zakat practices in Singapore.

The purpose of this study is to determine the profile and role of the Singapore Zakat Fund Collection Unit, then with this study it is expected to be able to analyze the growth of Singapore Zakat Fund Collection. Furthermore, this study aims to find a Successful Zakat Collection Governance Strategy in Singapore. The final objective of this study is to provide recommendations and possibilities for Indonesia to apply what Singapore has implemented in its success in managing zakat in the field of zakat collection (Yusuf, 2024).

The problem statement in this study is to determine the profile and role of the Singapore Zakat Fundraising Unit, then how the growth of Singapore Zakat Fundraising is, what is the Successful Zakat Collection Governance Strategy in Singapore. Furthermore, the problem statement in this study is what are the recommendations for Indonesia to achieve sustainable welfare and prosperity.

The initial argument of this study ensures that Singapore has succeeded in focusing its strategy in managing zakat. Interestingly, in the zakat research in Singapore, researchers only focus on examining the zakat collection strategy (MUIS, 2024b; Steiner, G. A. and Miner, 1977a). Singapore has a governance that is very focused on risk prevention, so that the zakat collection unit and zakat distributor are not under one control or unit. This is an attraction in its zakat management to be explored. With valuable lessons from Singapore, it is hoped that it can provide input to Indonesian policy makers to take lessons that can be applied by Indonesia.

The formulation of the research problem aims to achieve several key objectives. First, it seeks to present a comprehensive overview of the Zakat Collection Unit in Singapore, encompassing its organizational profile, vision, mission, and core values that guide its management practices. Second, it aims to analyze the growth of Singapore's zakat collection over the years, recognizing its role as a vital source for social welfare initiatives and community empowerment programs. Third, the study intends to explain the strategies that have contributed to the success of zakat collection in Singapore, with the goal of offering relevant and applicable insights for the advancement of zakat development in Indonesia. Finally, it seeks to explore lessons learned from Singapore's zakat fund management, identifying best practices and valuable experiences that can serve as a reference for achieving similar success in other contexts.

2. Theoretical Background

Zakat

Zakat in Arabic emphasizes the religious obligation of money paid by wealthy Muslims to the poor and other needy groups, as defined in the Quran. Zakat has significant economic purposes in addition to purifying the souls and wealth of the zakat payers. Zakat is the third pillar of Islam that plays a role in redistributing wealth to the less fortunate Muslim community to eradicate poverty (Dimyati, 2018; Kunhibava et al., 2024; Sawmar & Mohammed, 2021; Ur Rehman, Aslam, & Iqbal, 2021).

In general, zakat is divided into 2 types, namely zakat on the soul and zakat on the wealth. As for zakat on the soul (nafs) among the general public, it is usually referred to as zakat fitrah which is usually paid in the month of Ramadan which ends when approaching the Eid prayer, while zakat on the wealth which is usually known as zakat on wealth is a number of assets that must be paid because several pillars and requirements have been met for a person/body to pay zakat (Ali, 2023; Karim, 2022; Khaerunnisa, 2024). In fulfilling a person's obligation to pay zakat fitrah, it does not depend on whether the person is a muzakki or mustahiq, but rather that the obligation of zakat fitrah is assessed on the soul of every Muslim, which is intended as a tool for self-cleaning and self-purification from dishonorable actions that are intentionally or mistakenly committed during fasting, so with zakat fitrah it is hoped that it can make Muslims holy again on the Eid al-Fitr holiday (Bayumi, 2021), as the following translation of the Hadith of Rasulullah SAW said:

"From Ibn Umar Radliyallaahu 'an hu that the Messenger of Allah sallallaahu 'alaihi wa Sallam required zakat fitrah in the amount of one sho' of dates or one sho' of sya'ir on a slave, free person, male and female, every size of Muslim people; and he ordered it to be taken out before the people came out to perform their prayers." (Muttafaq Alaihi). (Al-Asqalany, 2010)

"From Ibn Abbas Radliyallaahu 'anhu that the Messenger of Allah Shallallaahu 'alaihi wa Sallam made zakat fitrah obligatory as a cleanser for those who are fasting from useless and dirty words, and as food for the poor. So, whoever pays it before prayer, it becomes an accepted zakat and whoever pays it after prayer, it becomes ordinary charity." (Narrated by Abu Dawud and Ibn Majah. Hadith is authentic according to Hakim.) (Al-Asqalany, 2010)

The amount of zakat fitrah payment for now is 2,176 kg for staple foods such as the hadith text, namely flour, wheat, dates, wheat, grapes and aqith (a kind of cheese), while in addition to the 5 staple foods, the Maliki and Syafi'i schools allow paying it with other staple foods according to the staple foods in the country. The target of zakat fitrah according to Ibn Qayyim as the hadith of the Prophet specifically states that zakat fitrah is "food for the poor". There is no command from the Prophet to distribute it to the eight ashnaf.

Zakat maal is zakat on wealth (*amwal*), while *amwal* is the plural form of the word *maal*. According to the terminology of language (*lughat*), *maal* is everything that is desired by humans to have, utilize and store it. According to the scholars of the Hanafi school, wealth is everything that can be owned and used according to its nature. The conditions for being called wealth are (Bayumi, 2021):

- a. Something that is owned;
- b. Can be used for its benefits.

So, something that cannot be utilized but can be owned such as birds in the sky, fish in the sea, animals in the forest, and so on. Or conversely, something that can only be utilized but cannot be owned such as heat energy and sunlight energy, is not included in wealth, and zakat is not obligatory. The obligation to pay zakat on wealth is due to several conditions of the wealth (Dimiyati, 2018), namely:

- a. Full ownership;
- b. Growing;
- c. Sufficiently sufficient;
- d. More than ordinary needs;
- e. Free from debt;
- f. A year has passed, except for zakat on agricultural products, fruits, honey, precious metals, treasures;

Regarding zakat on wealth consists of several types, namely, Zakat on livestock, zakat on gold and silver, zakat on trade wealth, zakat on agriculture, zakat on honey and animal production, zakat on mining goods, zakat on investment in factories, buildings and others, zakat on search and profession, zakat on stocks and bonds (Ahmad, 2023).

Management Strategy

Strategic management is a set of efforts in achieving certain goals. Achieving complex goals requires systematic and adaptive analysis of various components to facilitate the achievement of goals to be achieved by management. Strategic analysis, strategy formulation, and strategy implementation are the three main components of the strategic management process, which are an important part of the success of an organization (Autio & Pulkka, 2023; Fuertes et al., 2020; Steiner, G. A. and Miner, 1977b).

Management strategy provides a framework for integrating the company's goals, resources, and operations to achieve sustainable growth and competitive advantage. The process of making a strategy is making a plan of what to do to achieve the organization's goals. This may include using the right strategy, such as cost leadership, market focus, or differentiation. Strategic management is a field that has evolved over time. It involves the process by which general managers of complex organizations develop and implement strategies to align their organization's competencies with the opportunities and constraints in their environment. The primary goal of a firm is to increase stakeholder wealth through revenue growth and profitability in the short term. Corporate-level strategy plays a crucial role in supporting this objective (Autio & Pulkka, 2023; Dess, Peng, & Lei, 2013; Lin, Sme, & Ansell, 2019).

Sustainable Well-Being and Prosperity

Welfare is a state of well-being, the creation of security, safety, peace, and the achievement of a healthy soul. While prosperity is a state of life in a country whose people get physical and spiritual happiness due to the fulfilment of their needs (KBBI, 2024). Sustainable welfare and prosperity in this study is a concept that is in line with the Sustainability Development Goals (SDGs).

The achievement of welfare and prosperity in a country is a goal that includes the achievement of welfare and prosperity that learns from the past, optimizes in the present, and has an impact in the future. The concept of sustainable welfare and prosperity focuses on human development in a country and even globally, recognizing that the quality of human life is a shared responsibility, and has interrelated impacts (Bayumi, 2018; Bayumi & Diem, 2023).

3. Methodology

This research on zakat collection management strategies in Singapore is qualitative research conducted by analysing zakat fund collection strategies in developed countries. The location of the research was conducted in Singapore. The selection of the object was motivated by the success of Singapore in managing zakat. The growth of zakat in the country is also important. Not only that, the country also has a small number of poor people compared to other Southeast Asian countries.

The study of zakat has been conducted qualitatively exploratively. The aim is to understand in depth the managerial strategy in collecting zakat funds and its impact on the welfare of society in Singapore. This study will use interview techniques and documentation analysis on the website of the Islamic Religious Council of Singapore (MUIS). The data source in this study is an informant who is the Executive, Community Funds Outreach, Singapore Islamic Hub. Secondary data sources were obtained from the MUIS Zakat website, online news, and various other relevant online information media.

The data collection method begins with a desk review, observation, and interviews using interview guidelines at the Executive, Community Funds Outreach Singapore. Semi-structured interviews with leaders and key staff to explore managerial strategies, zakat collection processes, and distribution were conducted in this study. The data analysis technique in this study used thematic analysis with NVIVO12. This method was chosen to identify patterns or to find themes through data that had been collected by researchers. The stages in this study were understanding the data, compiling codes, and finally finding themes. This data analysis technique aims to explore what strategies MUIS Singapore uses in its success in managing zakat.

4. Empirical Findings/Result

Singapore Zakat Fund Collection Unit

The specialization and strategic position of Singapore zakat management based on findings in the field is known that the role of collecting community funds and distribution is divided into different roles and job descriptions. Zakat management in Singapore is directly under the Islamic Religious Council of Singapore, also known as the Islamic Religious Council of Singapore, established as a legal entity in 1968 when the Islamic Law Administration Act (AMLA) came into effect. Based on the AMLA, Muis is tasked with advising the President of Singapore on all matters relating to Islam in Singapore. MUIS' role is to ensure that the interests of the Muslim community in Singapore are met.

Among the main functions of Muis are Administration of Zakat, Waqf (endowment), Hajj affairs, Halal certification, and other activities related to the socio-religious life of Muslims in Singapore Construction, development, administration, and management of mosques Development and administration of Islamic Education and Madrasahs Issuance of religious guidance to the community.

MUIS Singapore's vision is A Gracious Muslim Community of Excellence that Inspires and Radiates Blessings to All. The mission of MUIS Singapore is to work with the community in developing a profound religious life and dynamic institutions. With strategic priority are to set the Islamic agenda, shape religious life and forge the Singaporean Muslim Identity.

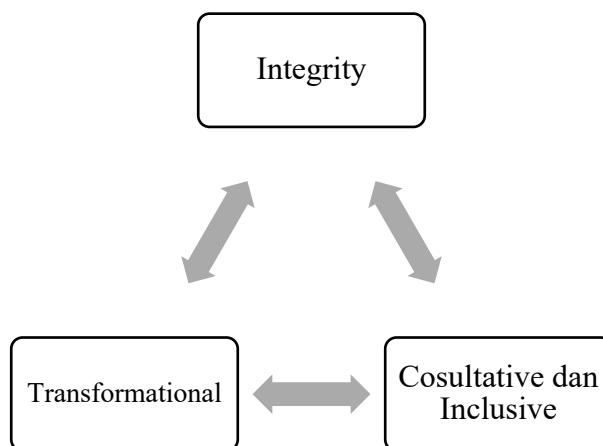


Figure 1. Core Values

Source: (MUIS, 2024a)

Integrity

Zakat management is committed to maintaining integrity in every action and decision. This means that management always acts honestly, transparently, and ethically, ensuring that all processes and interactions are carried out with honesty and fairness.

Integrity is the main foundation in building trust and credibility both within the organization and with external partners.

Consultative & Inclusive

Management believes that the best decisions come from collaboration and active participation of all parties involved. With a consultative and inclusive approach, it can encourage open dialogue and listen to various perspectives to ensure that every voice is heard and considered. Management is committed to creating an inclusive environment where diversity of ideas and contributions are valued, facilitating innovation and more holistic solutions.

Transformational

Management focuses on positive and sustainable change by adopting a transformational approach in every aspect of management (Anderson et al., 2020a, 2020b; Ellis & Tschakert, 2019; Mukhtar et al., 2020). Management is committed to encouraging continuous growth and improvement, both in individuals and in the organization as a whole. By thinking creatively and daring to face challenges, Management strives to create a significant impact and achieve sustainable excellence (Ibrahim et al., 2018; Ishartono; Raharjo, 2023; Salim, 1990; Thi et al., 2024; UNESCO, 2021; World Economic Forum., 2021a, 2021b). Singapore zakat fund managers understand the best way to implement various strategies to achieve sustainable zakat progress. Executive, Community Funds Outreach, Majlis Ugama Islam Singapore who stated that:

“We adhere to government guidelines for social work, particularly regarding per capita income thresholds. Zakat is intended to complement, not replace, government welfare schemes. Therefore, our disbursement of zakat to the aid recipients, specifically the asnaf groups such as the poor and poor, is aligned with these guidelines. The other asnaf categories are typically supported through centers or specific programs that we fund. For individuals in the needy and poor categories, we closely follow government welfare schemes and have established our own per capita income (PCI) criteria as well. In fact, most of our zakat beneficiaries are already enrolled in government programs, indicating that they are among the most vulnerable in society (Suraiya Ismail, 2024).”

In addition, the research results found that managers have a stricter strategy in distribution, such as not giving to people who are healthy and unemployed. These kinds of things encourage everyone to be productive.

Growth in Singapore's Zakat Fund Collection

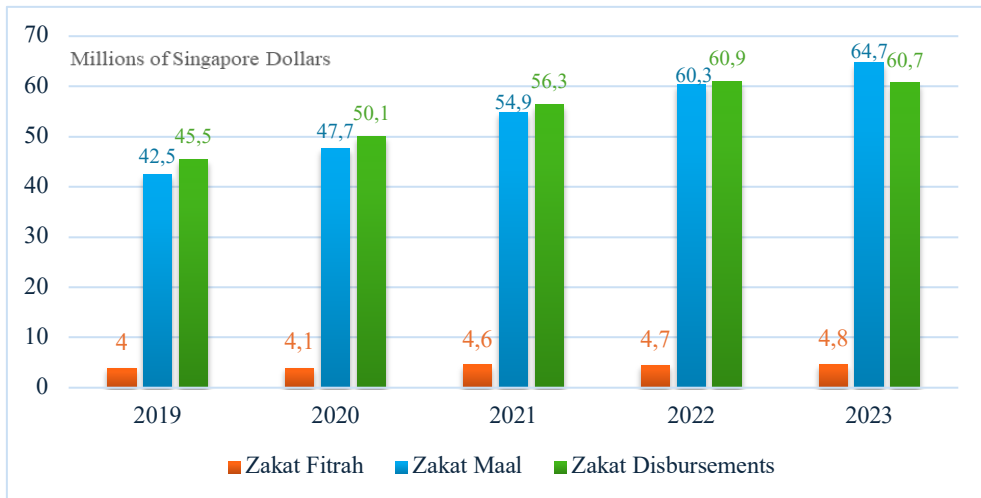


Figure 2. Total Zakat Funds

Source: 2024 processed original data (MUIS, 2024a)

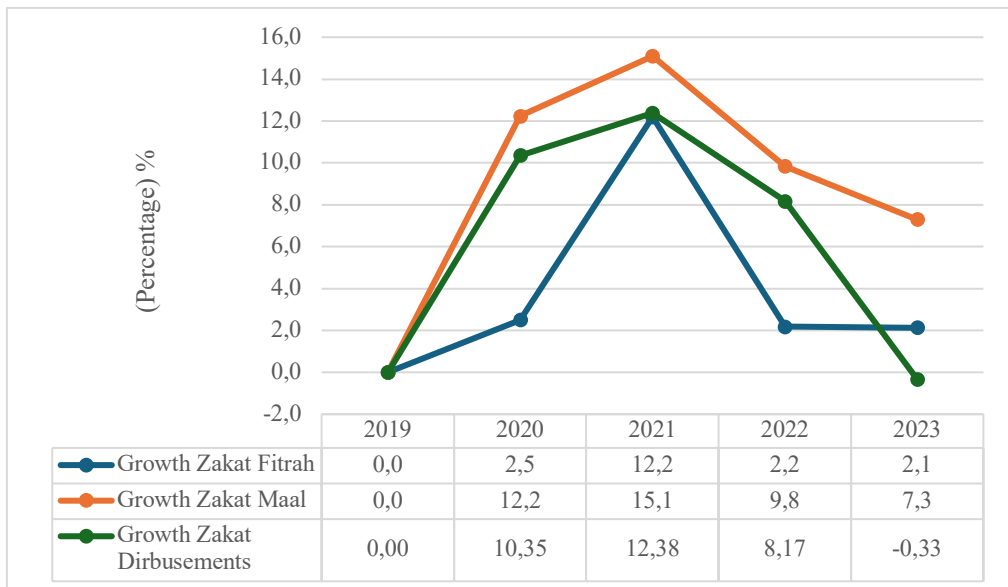


Figure 3. The Growth of Singapore Zakat

Source: 2024 processed original data (MUIS, 2024a)

Analysis of the growth of zakat fitrah, zakat maal, and zakat dirbusements from 2020 to 2023 reveals significant variations in the dynamics of zakat contributions. Zakat fitrah showed striking fluctuations during this period. After experiencing a growth of 2.5% in 2020, zakat fitrah peaked with a growth of 12.2% in 2021. However, this growth then decreased drastically to 2.2% in 2022 and remained low in 2023 at 2.1%. This fluctuation may indicate no change in the amount of zakat fitrah or the impact of

external factors such as socio-economic conditions and government policies during the Ramadan period. However, in terms of the amount, it continues to increase every year.

In contrast, zakat maal shows a relatively stable growth trend but has decreased in recent years. After experiencing substantial growth of 12.2% in 2020, zakat maal increased further to 15.1% in 2021. Despite a decline in growth to 9.8% in 2022 and 7.3% in 2023, zakat maal still showed positive growth. This decline may reflect adjustments to economic or policy changes that affect the capacity and awareness of the community in paying zakat maal. However, the amount of zakat maal received continues to increase each year.

Zakat dirbusements, on the other hand, experienced positive growth in 2020 with a figure of 10.35% and increased to 12.38% in 2021. However, this growth reversed direction in 2022 with a decline to 8.17%, and then experienced a sharp decline to -0.33% in 2023. This drastic decline indicates the possibility of external factors affecting this sector, such as fluctuations in income or changes in economic conditions that have an impact on zakat dirbusements.

Overall, this growth data shows that each type of zakat experienced different dynamics in the period 2020 to 2023. Zakat fitrah and zakat dirbusements experienced greater fluctuations, while zakat maal showed relatively more stable growth despite a decline. This variation in growth reflects the importance of a deep understanding of the factors that influence zakat contributions as well as the need for adaptive policy evaluation to optimize zakat collection in the context of social and economic change.

Successful Zakat Collection Governance Strategy for Sustainable Purposes

The success of Singapore's zakat management is proof of the strength of strategic management of an organization. The increasing zakat collection in Singapore and the harmony of zakat distribution are real processes of integrating the impact of professional zakat management in Singapore. The process of collecting zakat is the initial strength of the zakat movement in empowering, prospering, and prospering zakat in Singapore sustainably.

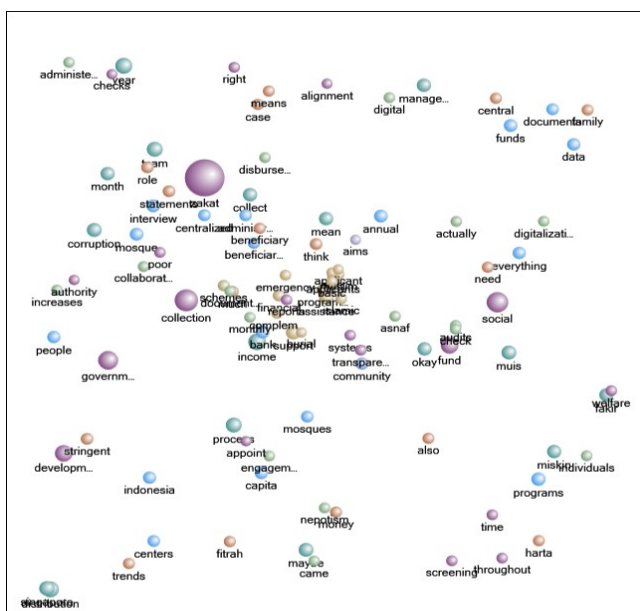


Figure 4. WordCloud of Singapore Zakat Management Strategy

Source: 2024 processed original data

Based on Figure 4 regarding the analysis of Singapore zakat strategy management data, there are four words that dominate and are relevant to this study, "zakat collection", "government", "development", and "social". In the management strategy for community zakat fund collection for sustainable human prosperity and well-being in Singapore, the important role of the success of zakat collection is very dependent on the full role of the government in controlling and developing zakat practices in Singapore. This strengthens the results of previous studies that strengthen the fact that the success of zakat is very dependent on the role of the government (Najiyah & Febriandika, 2019).

The cluster analysis visualization shown in Figure 5 identifies complex thematic relationships in zakat management strategies for human prosperity in Singapore. The keywords "zakat" and "collection" occupy a central position, indicating that zakat fund management and the collection process are very dominant aspects in this discussion. Words such as "government", "income", and "social" also appear in close clusters, indicating the importance of the role of government and social aspects in ensuring that zakat management can have a direct impact on income redistribution and social welfare.



Further analysis of this visualization shows that themes such as “*digitalization*”, “*corruption*”, and “*transparency*” although smaller, are still significant. This suggests that there is a growing focus on the application of technology to improve efficiency and accountability in zakat management, as well as concerns about issues such as corruption that could undermine public trust. The interconnectedness of these themes suggests that an effective strategy for zakat management in Singapore must include digital technology, strong government oversight, and increased transparency to achieve sustainability and societal well-being goals (Yasin, 2020).

"I think mainly because we are centrally administered, most zakat activities are managed under MUIS legally, making us the central authority. For zakat collection, including zakat fitra, it is coordinated through all mosques under MUIS, which serve as collection centers. We appoint the amirs at the mosques, who technically represent the mosques themselves, every year during Ramadan for zakat fitra. Additionally, we have full-time centers that manage zakat harta collection throughout the year, from January to December, ensuring continuous and authorized collection of zakat harta." (Suraiya Ismail, 2024)

beneficiary verification process, the impact of digitalization on zakat management, annual fundraising trends, collaboration with the government and community involvement, corruption and risk mitigation (Bayumi et al., 2022; Bayumi & Diem, 2023).

5. Discussion

Lessons Learned from Singapore's Zakat Collection Strategy for Implementation in Indonesia

Table 1. Lessons Learned and Their Relevance to SDGs

Singapore Strategy Aspects	Lessons Learned	Relevance to SDGs
Centralized Administration	Centralized control over zakat collection and management ensures consistency and coordination.	Centralized administration supports effective, transparent and accountable governance, in line with the goal of building strong institutions. SDG 16: Peace, Justice, and Strong Institutions
Strict Beneficiary Screening	A rigorous screening process, including detailed documentation and interviews, is essential to accurately identify those in need.	The screening process ensures that zakat is channeled to those who truly need it, thereby reducing poverty and inequality. SDG 1: No Poverty; SDG 10: Reduced Inequalities
Complementary Role with Government Programs	Zakat should complement, not replace, government welfare programs, to effectively address gaps.	Collaboration with the government increases the effectiveness of zakat distribution and ensures synergy in achieving social and economic development goals. SDG 17: Partnerships for the Goals
Separation of Collection and Distribution	Separating collection and distribution functions can improve accountability and focus.	Separation of functions increases accountability and efficiency, supporting strong and effective institutions. SDG 16: Peace, Justice, and Strong Institutions
Anti-Corruption Measures	Rigorous audits and checks, along with external oversight, are essential to prevent corruption.	Anti-corruption efforts strengthen transparency and integrity in zakat management, which is in line with the goal of creating equitable and inclusive institutions. SDG 16: Peace, Justice, and Strong Institutions
Digitalization and Technology Integration	Digital tools improve efficiency and accuracy in zakat management	Digitalization supports innovation in zakat governance and increases efficiency, which contributes to resilient infrastructure and effective institutions.

		SDG 9: Industry, Innovation, and Infrastructure; SDG 16
Trend Monitoring and Reporting	Transparent monitoring of collection trends and reporting helps in planning and maintaining trust.	Transparent reporting and ongoing monitoring strengthen institutions and increase public trust. SDG 16: Peace, Justice, and Strong Institutions
Community Engagement and Education	Local community involvement and education about zakat can improve effectiveness and reach.	Community education and engagement increase participation and understanding of zakat, which supports sustainable community development. SDG 4: Quality Education; SDG 11: Sustainable Cities and Communities
Focus on Real Needs	Ensuring that aid is directed to those truly in need requires careful assessment and monitoring.	Focusing on genuine needs helps in reducing poverty and inequality, in line with the SDGs. SDG 1: No Poverty; SDG 10: Reduced Inequalities

Source: 2024 processed original data

Several strategies that have been effectively used in Singapore can be adopted to improve zakat management in Indonesia. In order to ensure uniformity, coordination, and openness in the zakat collecting and distribution process, centralizing administration is first going to make things easier. This aligns with Sustainable Development Goal (SDG) 16, which highlights the significance of efficient and responsible government (United Nations, 2015). Furthermore, ensuring that zakat is provided to those who genuinely need it through rigorous interviews and precise documentation will tighten the beneficiary screening process, helping the accomplishment of SDG 10 for inequality reduction and SDG 1 for poverty eradication (UNDP, 2017).

Furthermore, SDG 9—which focuses on innovation and infrastructure—and SDG 16—which calls for stronger accountability and transparency in fund management—can both be achieved through the digitalization and technological integration of zakat management (World Bank, 2020). In addition, stringent anti-corruption protocols via periodic evaluations and outside oversight will uphold the credibility of zakat administration. In order to enhance community engagement and understanding, which supports SDGs 4 (excellent education) and 11 (sustainable community development), it is also crucial to include the community and educate them about zakat (OECD, 2019). As a result, Indonesian zakat management has the potential to be far more impactful in aiding the underprivileged (Bayumi, 2021).

6. Conclusions

This study found that Singapore has a very integrative, proactive, and very well-systematic management. The role of the government is extraordinary, making zakat collection very well-structured. Another surprising finding is that in Singapore there are still many people who receive assistance from zakat to meet their living needs. Therefore, no matter how advanced a country is, zakat can be a transformative solution in supporting sustainable welfare and prosperity.

This study strengthens previous research and experience that zakat is very dependent on the role of leaders in the country. Sustainable progress in a country is very dependent on the government's strategy in taking seriously all aspects that are challenges in sustainable development in the country. With this study, it is hoped that it can provide input to the government and zakat managers regarding policies and regulations that must be improved in zakat governance.

The findings and analysis in this study are inseparable from various limitations, such as limited samples, time, and distance. Further research is recommended to examine the extent to which programs that have been implemented by Singapore managers have advanced its society. With the accommodation of a larger sample, it is hoped that a more comprehensive understanding can be produced.

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