



Qurban Distribution System: A New Dimension Towards A Fair And Equitable Distribution

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ABSTRACT

Qurban is a form of special Islamic ritual which is performed by slaughtering sacrificial animals and distributing the meat to the specified categories of recipients. In Malaysia, it is a common practice that mosques organised qurban on behalf of third parties and handled the entire process of qurban including its distribution. In the absence of a formal internal control system, the qurban distribution might be subject to mishandling. For instance, there is a risk that the distribution might not be made to the poor and needy at the appropriate rate, thus creating substantial doubt on whether the ritual performed has met the religious requirements or not. In order to mitigate the overall risks in qurban distribution, a group of researchers from UiTM Melaka has proposed a Qurban Distribution System (QurDiS). QurDiS is a documented internal control system consisting of policies, procedures and guidelines for qurban distribution in order to achieve a fair and equitable distribution. The system consists of various internal control activities including adequate segregation of duties among committee members, the use of specially labelled containers for meat distribution, policy of distribution over the counter only, maintenance of a computerised database of qurban recipients, acknowledgement of receipts of the distribution and reconciliation of the distribution through the preparation of distribution reports. The application of QurDiS has many advantages such as to promote transparency and

accountability and to reduce the risk of unfair and forbidden distribution. QurDiS may be applied suitably by mosques and other managers of qurban.

KEYWORDS: Sacrifice, Qurban, Fair, Distribution, System

1 INTRODUCTION

Qurban is a form of special Islamic ritual which is performed by slaughtering sacrificial animals and distributing the meat to the specified categories of recipients. One of the commonly used methods for qurban distribution is by distributing the meat to the following categories of recipients: i) the qurban participants, ii) the poor and needy, and iii) the family members and the public. In Malaysia, it is a common practice that mosques organised qurban rituals on behalf of third parties and handled the entire process of qurban including its distribution. In the absence of a formal internal control system, the qurban distribution might be subject to mishandling and misappropriation. For instance, there is a risk that the distribution might not be made to the poor and needy at the appropriate rate, thus creating substantial doubt on whether the ritual performed has met the religious requirements or not.

In order to mitigate the overall risks in qurban distribution, a group of researchers from UiTM Melaka has proposed a Qurban Distribution System (QurDiS). QurDiS is a documented internal control system consisting of policies, procedures and guidelines for distribution of qurban meat to the recipients in order to achieve a fair and equitable distribution in line with the requirements of the Islamic laws. QurDiS may be applied suitably by mosques and other managers of qurban distribution.

2 OBJECTIVE

The general objective of the study is to explain the basic internal control system that should be implemented by the mosques and other institutions in managing the qurban distribution. Specifically, the paper aims to explain the risks related to qurban distribution, the internal control policies and procedures that should be implemented by qurban managers, the documents and records that should be maintained as well as how the suggested internal controls system may reduce the risks associated with qurban distribution.

3 SIGNIFICANCE OF THE STUDY

The study may be used as guidelines for qurban managers to assess whether their existing practices are effective or not in achieving the objectives of qurban distribution as outlined in syariah or Islamic laws. The recommended internal control procedures presented in the study may be used as a source of reference in designing the appropriate policies and procedures in managing the qurban distribution. The application of a methodical approach in managing qurban distribution would in turn helps in improving the satisfaction of the Muslims society towards qurban distribution. In addition, findings from the study could provide a platform for further research to be carried out relating to the management of qurban distribution.

4 METHODOLOGY/TECHNIQUE

In general, the study adopts a descriptive methodology approach and the findings are explained by using qualitative **technique**. The goal of descriptive research is to describe a phenomenon and its characteristics (Nassaji, 2015). Specifically, this study identifies the risks associated

with qurban distribution and explains the recommended internal control policies, procedures and activities that should be implemented by the qurban managers. A questionnaire based research is not used in the study since its objective is neither to test a particular hypothesis nor to generalise the perceptions of respondents.

5 RESULT

The study highlighted that the absence of a good internal control system may lead to mishandling of qurban distribution. For instance, there are risks that distribution may not be made to the poor and needy at the appropriate percentage, qurban distribution not fairly made to the qariah members, excessive distribution to the committee members and distribution made without authorisation of the qurban managers.

In order to mitigate the risks of mishandling of qurban distribution, there is a need for the qurban managers to adopt a methodical approach by implementing a formal system for qurban distribution. In this regard, Qurban Distribution System (QurDiS) may be applied practically and suitably mosques and other managers of qurban distribution. QurDiS is a documented internal control system consisting of policies, procedures and guidelines for distribution of qurban meat to the recipients in order to achieve a fair and equitable distribution in line with the requirements of the Islamic laws. The key features of QurDiS are explained below:

In order to create a conducive control environment, it is suggested that education programmes such as seminars or talks be conducted to the qariah and committee members. Besides, every qurban manager should appoint selected committee members from those with good integrity to be in-charge of the qurban distribution. A formal planning documentation for the handling of qurban should also be prepared in advance before the qurban event as a source of reference. An aspect that should be given due emphasis at the planning stage is the need for assessment of the risk relating to qurban distribution such as the risk that the distribution might not be made to the poor and needy, the risk that the qurban meat is taken without permission and other relevant risks of mishandling.

On the day of qurban animal slaughtering, many internal control procedures should be implemented and practiced. Firstly, there should be a proper and adequate segregation of duties among the committee members. For example, a person in charge of packing the meat should be different from the person in-charge of counter operations and the person in-charge of recording the distribution. This control is to ensure that a particular committee member is not in a position to take or distribute the qurban meat solely without the control of the other committee members. Secondly, there should be a close monitoring and supervision of distribution by responsible committee members to ensure that the qurban meat may not be taken by any party without authorisation. Thirdly, the use of specially labelled containers for meat distribution is recommended so that the risk of improper distribution could be minimised. It is suggested that labelling be made for the different category of recipients such as the qurban participants, the poor and needy and the qariah members. Fourthly, a distribution counter should be set-up and there should be a policy of distributing qurban meat over the counter only so as to ensure that every distribution made is authorised.

Next, a computerised database of the name and other particulars of qurban recipients should be maintained by the qurban committee. This procedure is vital to ensure that the qurban distribution is made only to the targeted recipients only. Besides, acknowledgement of receipts

of the qurban distribution should be obtained from the recipients by requiring every recipient to sign on a proper qurban distribution form or record. The use of distribution coupons is also suggested in order to facilitate collection of the qurban meat through representatives. Lastly, in order to enable accountability of the distribution made, a written reconciliation showing the detailed percentage of the distribution made to different categories of recipients as well as a distribution report should be prepared by the qurban manager. The reconciliation and the report should be disclosed and made accessible to the public.

The application of QurDiS has many advantages such as to promote transparency and accountability, to reduce the risk of unfair and forbidden distribution as well as to ensure that distribution is made to the poor and needy at the appropriate rate.

6 CONCLUSION

The study revealed the importance of implementing an appropriate internal control system for qurban distribution. Every element of risk identified should be mitigated by the implementation of a suitable internal control procedure. In the absence of the appropriate policies and control activities, there is a risk that the qurban distribution might not comply with the requirements of syariah. Mosque and other managers of qurban are therefore urged to implement an appropriate system of internal control in managing the qurban distribution in order to achieve a fair and equitable distribution in line with stipulated guidelines.

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