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## Contemporary Interpretation of Asnaf Muallaf and Its Management Model: Evidence from Majlis Islam Sarawak

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### Abstract

*The management and distribution of zakat to the asnaf muallaf (new converts to Islam) represent a critical aspect of social finance. Although discussions regarding muallaf have been ongoing for centuries, there exist diverse interpretations of the asnaf muallaf category among the four major Islamic schools of thought. Various interpretations have been proposed concerning the definition of muallaf and the necessity of continuing zakat distribution to this group. This study aims to explore the concept and management model of muallaf within the Islamic Council of Sarawak (Majlis Islam Sarawak or MIS). Employing a qualitative approach, the study utilizes document analysis and interviews to gather information. The findings reveal that zakat distribution in Sarawak is predominantly focused on muallaf who have recently embraced Islam. However, individuals inclined toward Islam, who are also included in the MIS's interpretation, appear to receive less explicit attention in the implementation of zakat distribution. This study is expected to contribute to the enhancement of asnaf muallaf management in Sarawak and serve as a reference for zakat institutions and religious bodies in improving zakat administration for the asnaf muallaf group*

**Keywords:** Asnaf Muallaf; Zakat Distribution; Islamic Council of Sarawak; Management.

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## Introduction

The asnaf muallaf (new converts to Islam) is one of the eight categories of zakat recipients explicitly mentioned in Surah At-Tawbah, verse 60. Zakat, as one of the pillars of Islam, has played a significant role as a source of Islamic economic sustainability from the past to the present. It has been proven to bring numerous benefits to humanity, both for zakat payers and recipients [1]. The primary purpose of zakat payment is the purification of wealth, aligning with the linguistic definition of zakat, which encompasses meanings such as purity, cleanliness, growth, and prosperity [2]. Furthermore, the distribution of zakat to the asnaf muallaf aims to win their hearts or soften their inclination toward Islam.

In Malaysia, the management of zakat falls under the jurisdiction and administration of the respective State Islamic Religious Councils. The State Islamic Religious Council for Sarawak is known as the Islamic Council of Sarawak (Majlis Islam Sarawak). The Islamic Council of Sarawak is an organization established to manage the Islamic affairs of the state. Consequently, the management of the asnaf muallaf is also administered under the Islamic Council of Sarawak.

There are differing views and interpretations in defining muallaf in respective State Islamic Religious Councils in Malaysia. As a large and uniquely multi-racial state, Sarawak possesses ethnic diversity that differs from West Malaysia or Peninsular Malaysia. Previous studies have not provided an in-depth analysis of the differing perspectives and interpretations of the asnaf muallaf that are relevant to Sarawak.

Therefore, this study was conducted to examine in greater depth the interpretation of muallaf in the state of Sarawak, as well as the forms of assistance and support received by this group in efforts to strengthen their faith and improve their well-being.

## Method

This study employs a qualitative research approach to gather information related to the concept of asnaf muallaf, the methods of managing zakat funds for muallaf, and other relevant aspects. The qualitative approach is highly suitable for the focus of this study as it allows the researcher to explore in greater depth the interpretations of asnaf muallaf among Islamic jurists (fuqaha) and their contemporary application in the implementation of zakat for this group [3].

For data collection, document analysis was utilized to compile all materials discussing zakat, particularly concerning asnaf muallaf. These data were gathered from sources such as journals, classical texts, articles, conference papers, and others. Additionally, to further enhance the findings and

understanding of its application in Sarawak, the researcher conducted interviews [4]. For this study, the researcher interviewed an informant from the Sarawak Islamic Religious Department (Jabatan Agama Islam Sarawak) to gain insights into the procedures for conversion to Islam and the courses conducted [5]. Furthermore, an informant from the Sarawak Baitulmal Fund (Tabung Baitulmal Sarawak) was interviewed to understand the management of zakat funds for asnaf muallaf.

Finally, the collected data were processed to derive conclusions and extract only the relevant information. The data were analyzed using descriptive and thematic analysis methods.

## **Result and Discussion**

### **Interpretation of Muallaf**

Muallaf, also known as new converts to Islam (saudara baru), refers to individuals who have been guided by Allah (S.W.T). This group consists of those who have changed their religious beliefs and embraced Islam. Linguistic experts have provided various definitions of the term muallaf [6]. The phrase muallafah qulubuhum has been interpreted in multiple ways by scholars, both in terms of its linguistic meaning and its application in the context of zakat. Linguistically, the term muallaf is derived from the word allafa [1].

Allafa carries various meanings, including making a number reach a thousand, bringing things together or uniting them, and composing or authoring a book [2]. According to the book authored by Al-Marbawi, muallaf refers to an individual who embraces Islam. The term originates from the word alifa, ya'lifu, and ilfan [7]. The term alifahu means to like, to be fond of, or to reconcile, while allafa baynahum means to strengthen the bond between them. It can be interpreted that Al-Marbawi linguistically defines muallaf as someone pleased, happy, or reconciled, which closely aligns with the characteristics of a muallaf [3]. Furthermore, the term muallaf is an ism maf'ul (passive participle) derived from the word allafa (ألف), which means "completed" or "perfected." It also refers to a book that contains a specific branch of knowledge from among the various fields of knowledge [4].

In addition, the linguistic definition of the term qulubuhum originates from two separate words: qulub and hum. According to [1], the word qulub is derived from qalaba, yaqlibu, qalban, which means to overturn or to turn something inside out [8]. Qulub is the plural form of qalb, referring to a piece of the heart connected to blood vessels. The researcher concludes that muallafah qulubuhum in Surah At-Tawbah, verse 60, refers to a muallaf whose hearts have been softened and guided toward the true path, which is Islam. Finally,

according to the fourth edition of the Dewan Bahasa dan Pustaka dictionary, muallaf is defined as a person who has recently embraced Islam, also known as a new convert (saudara baru).

## **Muallaf from the perspective of the four mazahib**

### **Hanafi mazhab**

The Hanafi school of thought does not provide an explicit definition of muallaf but instead focuses on influential individuals, such as leaders of the Quraysh and Arab warriors, whose hearts were reconciled through the distribution of zakat [9]. The discussion of the concept of muallaf according to the Hanafi school is based on the views of Al-Kasani and Al-Sarakhsi, who argue that muallaf refers to leaders of the Quraysh and Arab warriors, such as Abu Sufyan bin Harb, Safwan bin Umayyah, Al-Aqra' bin Habis, Uyaynah bin Hisn Al-Fazariyy, Al-Abbas bin Mirdas Al-Salmiyy, Malik bin Awf Al-Nadriyy, Hakim bin Hizam, and others. These individuals were characterized by their power, influence, and large followings [5].

It can be observed that these individuals fall into the category mentioned in the writings of Yusuf Al-Qaradawi. This group is classified under muallafah qulubuhum due to their significant influence and their followers, which included both Muslims and hypocrites (munafiqun) [10]. Abu al-Ma'ali, on the other hand, defines muallafah qulubuhum as referring to the polytheists (musyrikin). This is because this group was once given zakat by the Prophet Muhammad (PBUH) to soften their hearts toward Islam [11]. At that time, the Muslim community was still weak and small in number compared to the polytheists [6]. According to Al-Marghinani in *Al-Hidayah fi Sharh Bidayat al-Mubtadi*, the distribution of zakat to the muallafah qulubuhum was only practiced during the time of the Prophet Muhammad (PBUH). However, this practice was later abolished as the Muslim community had become strong and self-sufficient [7].

It can be concluded that muallafah qulubuhum, according to the Hanafi school of thought, includes both Muslims and non-Muslims. Muslims in this context refer to those who have recently embraced Islam, while non-Muslims refer to individuals whose hearts are softened to encourage their conversion to Islam or those who are given zakat to prevent harm [12]. The Hanafi school also considers influential leaders with significant authority to be part of muallafah qulubuhum [13]. However, the distribution of zakat to this group was abolished during the time of Sayyidina Abu Bakr.

### **Maliki Mazhab**

According to the Maliki school of thought, the muallafah qulubuhum category consists of both Muslims and non-Muslims. Al-Dusuqi defines muallaf as non-Muslims who are given zakat to encourage their conversion to Islam, as well as new converts to Islam who are provided with zakat to strengthen their faith. According to Azman Ab Rahman and Hasanah Abd Khafidz (2015), in the Maliki school of thought, the ruling on zakat distribution to these two groups differs. There is a consensus regarding the permissibility of giving zakat to those who have embraced Islam, to strengthen their faith [14]. However, the ruling on giving zakat to non-Muslims to soften their hearts toward embracing Islam remains a matter of disagreement, particularly on whether this practice has been abrogated or not. This is because, during the time of the Prophet Muhammad (PBUH), zakat was given to non-Muslims to soften their hearts toward Islam and to mitigate harm to the Muslim community, as the Islamic state at that time was still weak and its followers were few compared to the present day [6]. The well-known opinion within this school of thought states that the distribution of zakat to non-Muslims has been abrogated [15]. However, a minority opinion still permits it if there is a contemporary benefit (maslahah).

### **Shafi'i Mazhab**

According to the Shafi'i school of thought, muallaf refers exclusively to non-Muslims who have embraced Islam. Wahbah Az-Zuhaili explains that Shafi'i scholars hold the view that non-Muslims are not eligible to receive zakat. This is because, during the early period of Islam, zakat was given to non-Muslims due to the small number of Muslims and the significant presence of enemies of Islam [16]. To mitigate harm and to soften the hearts of non-Muslims toward embracing Islam, zakat was distributed to this group [8]. Imam Shafi'i, in *Al-Umm*, also states that the Prophet Muhammad's (PBUH) distribution to non-Muslims after the Battle of Hunayn was not from zakat funds but rather from *fay'* (spoils of war) or the Prophet's wealth. Imam Shafi'i further emphasizes that "Allah has made zakat obligatory upon Muslims to be given to Muslims, and not to non-Muslims" [9].

### **Hanbali Mazhab**

In the Hanbali school of thought, muallaf is interpreted as both Muslims and non-Muslims, similar to the view of the Maliki school. According to Ibn al-Qudamah, muallaf refers to leaders and influential figures who are obeyed and hold significant authority over their followers, whether they are Muslim or non-Muslim [10]. Muslim muallaf are categorized into three groups: those who are respected within the local community, those whose faith is still weak due to their recent conversion to Islam, and those who serve as zakat collectors for

individuals who refuse to pay zakat. Ibn al-Qudamah and Al-Bahuti define muallaf as non-Muslims who are expected to embrace Islam, Muslim leaders with a large following whose followers are expected to convert to Islam, Muslim leaders who collect zakat from those who refuse to pay it, and Muslim leaders who defend the Islamic state when it is under attack.

**Table 1.** Muallaf from the perspective of the four mazahib

<b>Interpretation</b>	<b>Hanafi</b>	<b>Maliki</b>	<b>Hanbali</b>	<b>Syafie</b>
<b>Leaders of the Quraysh and Arab warriors</b>	/		/	
<b>Non-Muslims who are expected to embrace Islam</b>		/	/	
<b>Muslims who have embraced Islam but whose faith remains weak</b>		/	/	/
<b>Leaders with a large number of followers/subordinates</b>			/	

## Management of Asnaf Muallaf in Sarawak

The administration of asnaf mualaf in Malaysia constitutes a fundamental element within the zakat management system. Asnaf mualaf represents one of the designated categories of zakat recipients as stipulated in the Quran. The governance of zakat in Malaysia is administered by the respective State Islamic Religious Councils (Majlis Agama Islam Negeri, MAIN). Consequently, each state operates its own distinct methodologies and administrative frameworks for zakat management [17]. The Majlis Islam Sarawak (The Islamic Council of Sarawak) serves as the principal organization responsible for the administration of Islamic affairs within Sarawak. The management of asnaf mualaf under the purview of Majlis Islam Sarawak is supervised and coordinated by two designated units or organizations.

These include the Sarawak Baitulmal Fund, which administers zakat funds and related matters. The Sarawak Baitulmal Fund manages zakat-related affairs encompassing both the collection of zakat and its distribution to the eight categories of asnaf, including mualaf [18]. Additionally, Majlis Islam Sarawak has established the Sarawak Islamic Religious Department (Jabatan Agama Islam Sarawak, JAIS), which serves to oversee Islamic affairs in Sarawak, including the management of mualaf [19]. JAIS has subsequently established a specialized division for mualaf management under its purview, known as the Bahagian

Kemajuan Saudara Kita (Our Brothers Development Division). The term "saudara kita" (our brothers) is employed to define or refer to the Muslim community in Sarawak. These two units or divisions are collectively responsible for the administration of asnaf mualaf affairs within Majlis Islam Sarawak.

Generally, the Sarawak Islamic Religious Department (Jabatan Agama Islam Sarawak) functions as a secretariat appointed by Majlis Islam Sarawak to administer Islamic religious affairs. Meanwhile, the Sarawak Baitulmal Fund constitutes a specialized unit established to execute the collection of zakat contributions from Muslims in Sarawak State. These collected funds are subsequently utilized by the agency for distribution to the eight categories of asnaf as specified in the Quran.

### **The Interpretation of Asnaf Mualaf by Majlis Islam Sarawak**

To facilitate comprehension in the distribution of zakat to asnaf mualaf, the definition of asnaf mualaf is of paramount importance. According to Majlis Islam Sarawak, the definition of asnaf mualaf encompasses individuals who have recently embraced Islam and whose faith has not yet been firmly established. These individuals require spiritual nurturing and strengthening of their hearts, or refer to those whose hearts are inclined towards accepting Islam [20]. Based on this definition, it is evident that the interpretation does not fully adopt the perspective of Imam Shafi'i, who includes within his interpretation those who are anticipated to embrace Islam [21]. Nevertheless, from the perspective of zakat fund management and distribution, this approach aligns with the decision of the Sarawak Fatwa Committee in its 39th meeting, which stipulated that zakat distribution should be prioritized for Muslims based on the established asnaf categories [22]. However, the authorities may assist non-Muslims through zakat funds for dakwah (Islamic propagation) purposes, subject to obtaining guidance from the Mufti..

### **Units Supervising Asnaf Mualaf in Sarawak**

The management of asnaf mualaf in Majlis Islam Sarawak is supervised by two principal bodies. The Sarawak Baitulmal Fund oversees the administration of zakat fund distribution, while matters on Islamic conversion (pengislaman) and mualaf education are supervised by the Sarawak Islamic Religious Department (Jabatan Agama Islam Sarawak)..

### **Islamic Conversion Procedures at Majlis Islam Sarawak**

The Islamic conversion procedures in Sarawak are supervised by the Sarawak Islamic Religious Department (Jabatan Agama Islam Sarawak). Individuals seeking to register and embrace Islam are required to visit the Sarawak Islamic Religious Department. Those intending to convert to Islam must

attend JAIS accompanied by a person responsible for the conversion, such as a prospective spouse in cases of conversion for marriage, and bring an additional witness to fulfill the requirement of two witnesses [23]. For individuals converting of their own volition, they are obligated to bring two Muslim witnesses.

Prospective converts are also required to present documents as stipulated by the Sarawak Islamic Religious Department. The requisite documentation has been made available on the official portal of the Sarawak Islamic Religious Department for reference purposes [24]. For individuals who have already embraced Islam but whose conversion was conducted outside Sarawak State, they may visit the Sarawak Islamic Religious Department with valid conversion documents and other documentation required by JAIS.

### **Management of Asnaf Mualaf Data at Majlis Islam Sarawak**

The collection of asnaf mualaf data plays a crucial role in recording the data of asnaf mualaf in Sarawak. This serves to assess the effectiveness of the distribution and education provided by Majlis Islam Sarawak. The collection and storage of this data also facilitates the process of zakat distribution to the mualaf. At the Sarawak Baitulmal Fund, data collection is primarily application-based. According to a TBS (Tabung Baitulmal Sarawak) officer:

*"When there are applications, there is assistance provided."*

Source: Interview

This statement indicates that the collection of asnaf mualaf data in Sarawak is based on applications submitted by asnaf mualaf to receive zakat. Consequently, asnaf mualaf data can be stored and compiled through this process. The distribution of zakat to mualaf at the Sarawak Baitulmal Fund is conducted on a one-off basis [25]. This one-off distribution is implemented when an individual converts to Islam at the Sarawak Islamic Religious Department. According to the interviewed TBS officer, the Islamic Religious Department provides data on asnaf mualaf who have recently converted to Islam, and TBS subsequently distributes one-off asnaf mualaf assistance to these individuals [26]. The assistance is distributed to individuals through their respective bank accounts [27]. This means that the possibility of newly converted Muslims in Sarawak being overlooked for zakat distribution is virtually impossible, as the distribution procedure is integrated with the conversion process at the Sarawak Islamic Religious Department.

Regarding the system or application for managing zakat applications in Sarawak, TBS has launched an official portal called "Baitulmal Kamek." This system or portal aims to facilitate asnaf applications for zakat at TBS. For asnaf



mualaf, applications during conversion are processed directly by TBS without requiring the asnaf mualaf to apply through the portal, as their conversion information is shared by the Sarawak Islamic Religious Department with the Sarawak Baitulmal Fund.

*"Memang telah diuruskan Jabatan Agama Islam, dikumpul dan diserahkan kepada Baitulmal. Setakat tok sikda miss dari start tahun 2019. Sebab bantuan tok baru diwujudkan 2019. Maka, yang mualaf yang di bawah 2019 memang ada yang sik dapat lah. Sikda yang terlepas biasanya sebab mana yang telah mendaftar dekat Jabatan Agama Islam Sarawak memeluk Islam memang akan dapat."*

*It has indeed been managed by the Islamic Religious Department, collected and submitted to Baitulmal. So far, there have been no misses since the beginning of 2019. This is because this assistance was only established in 2019. Therefore, Muslims who converted before 2019 indeed did not receive it. There are usually no omissions because those who have registered at the Sarawak Islamic Religious Department to embrace Islam will receive it*

Sources: Interview

Based on the interview excerpt above, it can be concluded that although zakat applications are processed through the official portal "Baitulmal Kamek," newly converted Muslims (mualaf) are not excluded from receiving their rightful share of zakat. This is attributed to the strong collaboration between JAIS (Sarawak Islamic Religious Department) and Baitulmal in managing the welfare of mualaf asnaf [28]. The excerpt also highlights the commendable efforts of TBS (Tabung Baitulmal Sarawak) in introducing a one-off assistance program specifically for newly converted Muslims.

The Baitulmal Kamek portal is primarily utilized for purposes such as applications by mualaf students who are separated from their families and grant applications from NGOs involved in mualaf management [29]. The implementation of this system significantly facilitates the parties involved, as it is easily accessible from anywhere [30]. Beyond serving as a platform for zakat applications, the Baitulmal Kamek system offers various other features, including zakat payment services, a zakat calculator, and records of past or ongoing assistance applications, among others.

## **The Zakat Distribution Scheme for Muallaf under Majlis Islam Sarawak**

The Zakat Distribution Scheme for Muallaf in Sarawak is a structured initiative aimed at providing financial and material assistance to newly converted Muslims (mualaf) in Sarawak. This scheme is designed to support their integration into the Muslim community, address their immediate needs, and ensure their welfare as part of the asnaf (eligible zakat recipients) category.

Based on the list of programs and assistance provided by Tabung Baitulmal Sarawak, there are several forms of aid that can be applied for. Among them, under the program aimed at strengthening the welfare of the ummah, there are specific aids such as the Conversion to Islam Assistance and the General Assistance for Muallaf Asnaf [31]. Meanwhile, under the program focused on developing Islamic institutions, there are provisions for Grant Assistance and General Assistance for Muallaf Asnaf (Institutional).

### **a. Conversion to Islam Assistance**

This assistance aims to alleviate the burden of newly converted Muslim individuals (asnaf mualaf) and serves as a temporary support fund to help them navigate the transition to life as a Muslim. The assistance is provided as a one-time benefit within 100 days of embracing Islam.

The eligibility criteria for the Conversion to Islam Assistance are as follows:

1. Priority is given to Sarawakian Muslims or Malaysian citizens residing in Sarawak.
2. Application and documentation must be submitted within 100 days, including Saturdays, Sundays, and public holidays, from the date of conversion to Islam.
3. Applicants must include a certificate of conversion to Islam or an Islamic conversion identification card.
4. A supporting letter or verification from the Sarawak Islamic Religious Department (JAIS) is required.
5. Applicants must attend both the Intensive Course and the Advanced Course for New Muslims (Saudara Kita).
6. Applicants attending courses outside Sarawak must obtain verification from the Sarawak Islamic Religious Department.
7. For those exempted from attending the Intensive and Advanced Courses for New Muslims, a supporting letter for honorarium

payment from JAIS must be provided. Exemptions may apply to individuals under 18 years of age, those with health issues, or other relevant circumstances.

Based on the criteria above, it is evident that asnaf mualaf are required to attend two courses organized by the Sarawak Islamic Religious Department to qualify for the Conversion to Islam Assistance. This requirement is supported by a TBS officer interviewed, who stated:

*"Tetapi syaratnya untuk mendapat bantuan one-off tok nya kena kursus yang 18 tahun ke atas. Kursusnya dianjurkan oleh Jabatan Agama Islam Sarawak. Dua kali kursus yang akan di anjur."*

*However, the condition for receiving this one-off assistance is that applicants must attend courses designed for individuals aged 18 and above. These courses are organized by the Sarawak Islamic Religious Department (JAIS) and are conducted twice*

*"Syaratnya kena kursus lah dolok. Kecuali yang di bawah 18 tahun ya sik perlu kursus. Yang 18 tahun ke atas sahaja yang kita wajibkan untuk berkursus lah."*

*The condition is that applicants must attend the courses first. However, those under the age of 18 are exempt from this requirement. Only individuals aged 18 and above are mandated to attend the courses.*

Source: Interview

The mandatory requirement to attend the courses applies only to Muslims aged 18 years and above. Mualaf under the age of 18 are exempted from attending the courses. However, these individuals must include a supporting letter for honorarium payment from the Sarawak Islamic Religious Department (JAIS) when applying for this assistance program.

#### **b. General Assistance for Mualaf Asnaf (Individual)**

The General Assistance for Mualaf Asnaf is aimed at easing the transition of newly converted Muslims (mualaf) who have been estranged from their families and lack financial resources to sustain their basic needs for a certain period [32]. According to an interview with TBS, this assistance is specifically targeted at students and is provided every month. It is designed as a temporary form of living allowance to alleviate the financial burden of the recipients.

Continuous monitoring will be conducted by TBS for recipients of this assistance, with follow-ups carried out at least once every three months. Additionally, this program includes an emergency assistance component, which is a one-time aid provided to eligible recipients in urgent situations.

The eligibility criteria for this assistance are as follows:

1. Applicants must be Sarawakian Muslims or Malaysian citizens residing in Sarawak.
2. Applicants must provide a certificate of conversion to Islam or an Islamic conversion identification card.
3. Applicants must not have sufficient income to support themselves.

As stated by a TBS officer during the interview:

*"Untuk bantuan mualaf yang bulanan tadik. Ia adalah individu yang kita berik secara bulanan. Yang jumlahnya telah kita tetapkan untuk pelajar. Ya lebih kepada pelajar. Mualaf pelajar. Nya bukan mualaf yang selain daripada pelajar. Selain daripada pelajar kita sik bantu mualaf secara bulanan. Mun nya nak mohon yang mualaf tapi kita kena kategorikan nya kepada fakir dan miskin untuk bantuannya lah secara individu."*

*For the monthly assistance provided to mualaf, it is specifically targeted at individuals who are students. The amount has been predetermined and is allocated primarily for mualaf students. This assistance does not extend to mualaf who are not students. For non-student mualaf, we do not provide monthly assistance. If they wish to apply for aid, they must be categorized under the fakir (destitute) or miskin (poor) categories to receive individual assistance.*

Source: Interview

According to the information shared by a TBS officer, this assistance is specifically allocated for mualaf students. For non-student mualaf, Baitulmal can provide support by categorizing them under the asnaf fakir (destitute) or asnaf miskin (poor) categories. The primary reason for prioritizing students is that mualaf students often lack sufficient income [33]. If they are estranged from their families, it becomes particularly challenging for them to meet their basic living needs [34]. This assistance includes two main subcategories: Monthly Living Allowance and Emergency Assistance (one-off), which are available for both students and eligible individuals [35]. The application process involves an investigation conducted by TBS officers to verify the applicant's current situation.

During this process, the required documents will be requested. Applicants are not required to visit the TBS office, as the officers will personally visit and assess the applicants at their current location.

**c. General Assistance for Mualaf Asnaf (Institutions)**

The General Assistance for Mualaf Asnaf under the Program for Developing Islamic Institutions is designed to alleviate the financial burden of institutions or Urusetia Saudara Kita (USK) recognized by the Sarawak Islamic Council as responsible bodies for conducting educational, welfare, and religious (dakwah) activities for mualaf [36]. This assistance is crucial to ensure that institutions accredited by the Sarawak Islamic Council can manage and support mualaf more effectively and efficiently. With the availability of this assistance, institutions or Urusetia Saudara Kita (USK) can provide Muslims with programs and activities aimed at strengthening their faith after embracing Islam. The assistance is provided to institutions up to a maximum of two times.

**Eligibility Criteria for General Assistance for Mualaf Asnaf (Institutional):**

1. The institution or Urusetia Saudara Kita (USK) must be recognized by the Sarawak Islamic Council as an entity responsible for organizing educational, welfare, and religious (dakwah) activities for mualaf.
2. The institution must actively function as an entity concerned with the welfare of mualaf and dakwah activities in general.
3. For the first application, the institution must submit a report detailing the activities funded by the assistance. For subsequent applications, the institution must include a report on the use of funds from the previous year.
4. Applications will not be entertained if the program or course has already been conducted.

This assistance ensures that recognized institutions can effectively support mualaf through structured programs and activities, fostering their spiritual and social development.

**d. Grant Assistance**

The Grant Assistance provided by Tabung Baitulmal Sarawak is aimed at alleviating the financial burden of institutions or organizations involved in educational, welfare, and religious activities in Sarawak. This assistance is granted once a year to institutions, specifically those managing mualaf in Sarawak. Among the NGOs involved are organizations such as HIKMAH,

PERKIM, and others. These institutions are responsible for organizing activities related to welfare, education, and religious programs in the region.

**Eligibility Criteria for Grant Assistance:**

1. The institution must be registered with the Registrar of Societies (ROS) or recognized by the government, such as the Registrar of Societies Malaysia (JPPM), the Companies Commission of Malaysia (SSM), or other relevant authorities.
2. The institution must submit a formal application letter along with an annual program proposal.
3. For first-time applications, the institution must provide a report detailing the utilization of the funds. For repeat applications, the institution must include a report on the activities funded by the grant in the previous year.
4. The institution must have a well-structured organizational framework and clear objectives to ensure the effective implementation of the proposed programs.
5. Institutions or organizations that fail to submit their annual reports will be subject to reevaluation by the management of Tabung Baitulmal Sarawak.

During an interview with TBS, it was noted that the amount of each grant varies depending on the background and programs implemented by the institution. The allocation of funds is also subject to the discretion of the management of Tabung Baitulmal Sarawak.

This grant ensures that institutions managing mualaf and other related activities have the necessary resources to carry out their programs effectively, contributing to the welfare and development of the Muslim community in Sarawak.

*"geran tok tertakluk kepada jumlah yang telah ditetapkan oleh pihak pengurusan. Ada yang dapat sekian amaun, nya sik lah sama, ada sesetengah NGO yang dapat besar, ada yang kecil. Bergantung kepada NGO tersebut. Ada NGO yang besar akan diberik geran yang besar."*

*The grant is subject to the amount determined by the management of Tabung Baitulmal Sarawak. The allocation is not uniform, as some NGOs receive larger amounts while others receive smaller grants. This depends on the specific NGO, with larger NGOs typically being allocated larger*

*grants. The distribution is based on the size, background, and scope of the programs implemented by the respective NGOs.*

Source : Interview

His excerpt indicates that the amount received by an NGO depends on the specific organization. If the NGO's organizational structure and annual programs/activities require substantial funding, the grant allocated to that NGO will also be larger compared to others. In comparison to the General Assistance for Mualaf Asnaf (Institutional), the grant assistance is provided to registered NGOs, whereas the General Assistance for Mualaf Asnaf (Individual) is allocated by TBS to institutions that are registered and recognized by the Sarawak Islamic Council. For institutional assistance, this is one of the ways zakat funds are channeled to groups inclined toward embracing Islam [37]. TBS distributes funds to Urusetia Saudara Kita (USK) or NGOs in Sarawak to organize programs that promote awareness about Islam or address matters related to the religion. The assistance programs provided by Tabung Baitulmal Sarawak are summarized in the form of a table.

**Table 2:** Assistance Programs by Tabung Baitulmal Sarawak for Asnaf Mualaf

Assistance Programs by Tabung Baitulmal Sarawak for Asnaf Mualaf				
Programs Implemented	Program Memantapkan Kebajikan Ummah (PMKU)/ Program to Strengthen the Welfare of the Ummah		Program Membangunkan Institusi Islam (PMII)/ Program for Developing Islamic Institutions	
Assistance Distributed	Coverion to Islam Assistance	General Assistance for Asnaf Mualaf (Individual)	Grant Assistance	General Assistance for Asna Mualaf (Institutions)
Objective	Easing the Burden of Newly Converted Muslims	Easing the Burden of Mualaf Estranged from Family and Without Income	Easing the Burden of Institutions or Organizations Conducting Educational, Welfare, and	Easing the Financial Burden of Institutions or Urusetia Saudara Kita (USK)

			Religious Activities in Sarawak	Recognized by the Sarawak Islamic Council
<b>Target</b>	Mualaf	Mualaf Among Students	Institutions or Organizations Conducting Educational, Welfare, and Religious Activities	Institutions or Urusetia Saudara Kita (USK)
<b>Frequency</b>	One-off	Monthly	Once a year	Twice a year

Source: Authors

### 1.1.2 Programs/Courses Organized by the Sarawak Islamic Religious Department

The Sarawak Islamic Religious Department (JAIS), particularly the Division for the Development of New Muslims (Bahagian Kemajuan Saudara Kita), organizes programs and courses for asnaf mualaf (newly converted Muslims). According to an interview with JAIS, efforts to provide basic Islamic education to mualaf are carried out through various courses, guidance classes, and related programs under the Sarawak Islamic Council.

Among the programs and courses conducted by JAIS are the Intensive Course for New Muslims and the Advanced Course for New Muslims. These courses are mandatory for asnaf mualaf to attend to qualify for the Conversion to Islam Assistance distributed by Tabung Baitulmal Sarawak. Attendance is required only for mualaf aged 18 years and above [38],[39]. In addition, JAIS encourages both new and long-time converts (Saudara Kita) to attend other courses, such as the Reinforcement Classes for New Muslims, Classes Conducted by Urusetia Saudara Kita, Guidance Classes for New Muslims, and classes organized by Islamic NGOs. According to JAIS, attending these courses does not require any formal procedures, and participants can simply attend at the locations organized by JAIS or Islamic NGOs in Sarawak.

The teaching methods employed by JAIS to ensure effective education for mualaf are based on the New Muslim Dakwah Development Module (Modul Pembangunan Dakwah Saudara Kita). The New Muslim Dakwah Development



Module is a guide prepared by JAIS for educators to provide structured guidance to mualaf. This module includes various activities organized by JAIS to offer religious guidance to mualaf [40]. With this module, mualaf receive proper guidance and are not neglected in efforts to strengthen their faith.

The module consists of 12 components, starting with an introduction to Islam, targeting non-Muslims who are interested in learning about the religion. It also includes the Islamization Module, which facilitates the process of conversion to Islam for non-Muslims, along with other modules aimed at strengthening the faith of asnaf mualaf.

One of the key activities in the module is the Ziarah Saudara Kita (Visitation Program for New Muslims), where JAIS visits Saudara Kita communities, homes, and inactive individuals. Objectives of the Visitation Program are to strengthen the bonds of brotherhood (*silaturahmi*) with Saudara Kita as well as to identify the root causes of challenges faced by Saudara Kita. In addition to that, this program is also to ensure that Saudara Kita are not marginalized in their communities or homes and to motivate Saudara Kita by fostering an appreciation for Islamic practices and lifestyle.

Through these programs and the development module, JAIS ensures that mualaf receive continuous guidance and support, helping them strengthen their faith and integrate into the Muslim community effectively.

## Conclusion

This study provides a comprehensive understanding of the concept and management of asnaf mualaf (newly converted Muslims) in Sarawak, with a focus on the interpretation of *muallafah qulubuhum* by the four main Islamic schools of thought (*mazhab*). The findings highlight the unique approach of the Sarawak Islamic Council (Majlis Islam Sarawak) in managing zakat distribution for asnaf mualaf, emphasizing both spiritual and material support. The study reveals that zakat distribution in Sarawak prioritizes newly converted Muslims, ensuring their integration into the Muslim community while addressing their immediate needs. Additionally, the study underscores the importance of structured programs, such as the Intensive Course and Advanced Course for New Muslims, in strengthening the faith of the mualaf. These findings contribute to a deeper understanding of zakat management and its role in fostering religious and social harmony.

The strength of this study lies in its detailed exploration of the theoretical and practical aspects of asnaf mualaf management. By incorporating perspectives from the four major Islamic schools of thought, the research provides a nuanced understanding of the term *muallafah qulubuhum* and its

application in contemporary zakat distribution. Furthermore, the study highlights the innovative practices of the Sarawak Islamic Council, such as the integration of zakat distribution with the conversion process and the use of the "Baitulmal Kamek" portal for efficient management. These contributions offer valuable insights for policymakers, zakat institutions, and researchers, serving as a reference for improving zakat administration and enhancing the welfare of asnaf mualaf.

Despite its strengths, the study has several limitations. First, the research relies heavily on qualitative methods, such as document analysis and interviews, which may limit the generalizability of the findings. The sample size, particularly the number of informants interviewed, is relatively small and may not fully capture the diverse experiences of asnaf mualaf in Sarawak. Additionally, the study focuses primarily on the practices of the Sarawak Islamic Council, which may not reflect the approaches of other states in Malaysia. The lack of gender-specific analysis is another limitation, as the challenges faced by male and female mualaf may differ significantly. Future research could address these limitations by incorporating quantitative methods, expanding the sample size, and exploring comparative studies across different regions.

## Author Contributions

**Fadzil Hazim Samah:** Conceptualization, Methodology, Writing – review & editing, Supervision, Project administration. **Nik Abdul Rahim Nik Abdul Ghani:** Methodology, Writing – review & editing, Investigation.

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## Conflict of Interest

The authors declare no conflicts of interest.

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