

A New Model Of Fundraising Management Through Qurban (Sacrificial Worship) Fund: A Qualitative Research Approach

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Abstract

This study explores a new model for managing qurban (sacrificial worship) based on the fundraising concept. Since the management of sacrificial worship has a large capital from public funds, it is a loss if it has not been developed in a systematic way like TABUNG HAJI and waqf. This study is conducted through a qualitative method, which means it uses library research and field studies to collect data. The library research is directed by examining articles, statutes, books, and related circulars. From the empirical aspect, field studies were conducted in an unstructured interview method with eight interviewees comprising two officers of Jabatan Kemajuan Islam Malaysia (Department of Islamic Development Malaysia) (JAKIM), two academics in the field of Shariah and Islamic Economics with the rank of professor, two officers of Majlis Agama Islam Negeri (State Islamic Religious Council) (MAIN), and two mosque committee members. The results of the study suggest several reforms in the management of sacrificial worship that can lead to the generation of funds; there are the central management of qurban managed by JAKIM, collect member fees either in cash or in instalments at any time according to the packages offered, membership fees collected in the qurban fund centre is invested into safe and Shariah-compliant investment schemes, and utilise the profits from the investment to help those in need. In addition, the results of the study also suggest that slaughtered meats be distributed intelligently to the poor. Therefore, based on these recommendations, the concept of sacrificial worship can generate funds like other Islamic instruments such as waqf.

Keywords: Islamic ritual sacrifice, investment, fundraising, management, poverty .

Introduction

Sacrificial worship has been practised by Muslim communities worldwide every year. It involves millions of animals that can be performed in the qurban such as camels, cows, buffaloes, goats and the like (Torlak et al., 2019). Sacrificial worship is

practised because Islam has prescribed it in the second year of hijrah (the migration) based on the verses of the Qur'an in surah al-Kauthar verse 2 and surah al-hajj verse 36 (Al-Zuhaili, 2010). It is a practice by the Prophet PBUH and his companions, which Muslims have followed (al-Sharbini, 2010).

In Malaysia, sacrificial worship is practised every year by Muslims. It can be done either by an individual or by a group of people who want to share for buying some parts of a sacrificial animal (Sabah State Mufti's Office, 2017). For example, a cow's sacrificial worship can be shared into seven parts, where seven individuals can represent a cow (al-Sharbini, 2010). From a management point of view, many parties manage sacrificial worship because it can be done individually or by a community. However, it will be managed by a community, which usually been handled by members of the mosque committee (JAKIM, 2013). It starts with the mosque collecting funds from the public who want to participate, then delegating to the mosque staff to buy sacrificial animals and manage the slaughter with public assistance (JAKIM, 2013).

However, due to the narrow space of the mosque, especially the one situated in the city, most of the mosque staff will hand over the sacrificial animals to be slaughtered and butchered at the slaughterhouses. The slaughtered animals will be distributed in terms of distribution where 1/3 part will be given to the party performing the qurban, 1/3 part to the neighbours, and the remaining 1/3 part will be distributed to the poor (Sabah State Mufti's Office, 2017).

In the current development, the practice of sacrificial worship has undergone some changes where charitable bodies such as NGOs, and corporate bodies such as banks and companies are so cooperative in managing sacrificial worship. However, these bodies manage the sacrificial worship in the same concept by acting as a representative in collecting funds from the public, buying sacrificial animals, managing the slaughter and then distributing to the needy parties either locally or abroad (Mufti's Office State of Sabah, 2017).

Thus, this study explores a new model for managing qurban (sacrificial worship) based on the fundraising concept.

This is similar to other Islamic instruments such as waqf, zakah, hibah, sadaqah, et cetera. This is because waqf instrument, for example, has been applied with new models, which allows hundreds of millions of funds to be generated. Therefore, it is a loss if the modus operandi of sacrificial worship involving large capital is not well developed. The funds obtained from it can enhance the socio-economy among Muslims, especially in this phase of the Covid-19 pandemic that witnesses the increasing number of the poor.

After highlighting previous studies, the focus of this study is narrowed more to the discussion of Islamic ahkam (judging/rulings) related to the practice of sacrificial worship as done by al-Sharbini (2010), al-Zuhaili (2010), and JAKIM (2013). Similarly, some studies examine the Maqasid Shariah principles in the management of post-covid-19 sacrificial worship (Ahmad et al., 2021). While Amer et al. (2020) conducted a study on qurban management in a company called Aqiqah Nasional Enterprise. This study focuses on analysing the implementation of qurban from the Islamic law point of view.

Meanwhile, Rahmawati's study (2020) suggested that the animals that want to be performed the qurban need be sold and bought through the Web Marketplace, which acts as a medium between sellers and buyers to meet virtually and make transactions. The study results show that the medium is simple and effective compared to traditional trading. Torlak et al. (2019) study focused on qurban rituals based on Turkish consumers perspectives, while Zakiyah (2011) study focuses on the practices of the Islamic welfare system such as zakah, waqf, sadaqah, infaq, hibah and qurban. However, the results of these studies indicate that such practices have been implemented conventionally and do not contribute much to the improvement of community well-being. Thus, it needs a formal institution capable of managing and providing social well-being more effectively.

Therefore, this study differs from previous studies where it is more focused on proposing a new model in the management of qurban to generate funds. This can give more help and contribution to the poor through financial assistance

than giving sacrificial meat alone like the qurban scenario that happened along this while.

The rest of the paper is organised as follows: the literature review section contains discussions regarding the concept of sacrificial worship, the current practice of sacrificial worship, and fundraising through Islamic Instruments. Then the researcher interviewed the respondents who have been determined in the methodology section to get some themes to meet the study's objective. It then concludes with a summary of the discussion.

Literature Review

The concept of sacrificial worship

Sacrificial worship is a practice demanded in Islam, and the purpose is to get closer to Allah SWT and distribute the sacrificial meat to the poor. The practice is based on the evidence of the Qur'an in surah al-Kauthar verse 2 and surah al-Hajj verse 36 (al-Sharbini, 2010). This worship is performed by Muslims worldwide every year upon the arrival of Eid al-Adha on 10 Zulhijjah and the Days of Tashrik, dated on 11,12 and 13 Zulhijjah every year (al-Sharbini, 2010).

Sacrificial worship is one of the worships that impacts human beings. When the worship is performed, it is not only done to worship Allah SWT, but also to help human beings by giving part of the sacrificial meat to the poor. This is based on the division of qurban meat based on the scholars of the Shafi'i sect, which is 1/3 part to be eaten by those who perform qurban, 1/3 part to be donated to the poor, and 1/3 part to be given to friends including the rich or neighbours (al-Sharbini, 2010). However, according to the Shafi'i sect, the best practice is to donate all the sacrificial meat to the poor. The scholars found several objectives to be achieved from sacrificial worship, namely sincerity, gratitude, unity, brotherhood, and feeding the poor (Al-Zuhaili, 2010). Therefore, these objectives become a reinforcement that leads all the sacrificial meat to be donated to the poor.

The scholars of the Shafi'i school have set two conditions for sacrificial worship. The first is the intention to draw closer to Allah SWT, and the time of qurban intention must be done during the slaughter or when buying qurban

animals. Second, those who want to share the parts of an animal with the seven others should choose sacrificial animals that can be shared, such as camels, cows, and buffaloes. Whereas a goat or sheep is reserved for a person who represents one part (al-Sharbini, 2010). For the characteristics of animals, sacrificial worship involves only livestock, namely cows, goats, sheep and all those are included in its type, whether male or female (Al-Ramli, 2004). The livestock must be healthy and free from any disease. The farm animal must have no defects, whether lame, blind, torn ears, broken side of the horn, injury to the body, skinny to have no fat or other defects. The livestock should also have reached a minimum age level: (i) camel five years old, (ii) cow or buffalo two years old (iii) goat two years old (iv) sheep one-year-old (Al-Zuhaili, 2010).

People who perform qurban are encouraged to slaughter their qurban animals themselves if they can afford it because it is an act of worship like other acts of worship that aim to get closer to Allah SWT. Even the Prophet SAW himself gave the example of slaughtering some sacrificial animals himself (Al-Zuhaili, 2010). However, it is permissible for a person who performs qurban to delegate to another party to perform qurban on his behalf even if the qurban is far from its owner as performed either abroad or in the country (Al-Zuhaili, 2010). The practice of qurban mentioned above is based on the Shafi'i school. This is in line with Malaysia's belief that prioritises the Shafi'i school in religious practice (Asni and Sulong, 2017; Asni and Sulong, 2021).

Nowadays, it is common for people who want to perform sacrificial worship to represent several parties such as a mosque community, corporate bodies such as banks, NGOs and cooperatives perform sacrificial worship (Amer et al., 2020). These delegated parties are responsible for buying, slaughtering, and distributing the sacrificial meats. While the individuals who want to perform the sacrificial ritual only need to provide money to buy their share without managing all the slaughter. Thus, such implementation involves the concept of wakalah (Amer, 2016).

In terms of fiqh, the concept of wakalah means that a person delegates the power to act to do something during his

life to others in matters that can be delegated (Al-Zuhaili, 2010). Among the forms of wakalah in sacrificial worship is to hand over the qurban animal to the representative. The process must go through a clear contract in the type of qurban and the affairs either slaughtering only or including distributing the meat to third parties (al-Zuhaili, 2010). Therefore, it is necessary to establish a clear wakalah contract between the individual who performs the qurban and the representative. Both parties must fulfil the four pillars of wakalah, namely muwakkil (person giving authority to another), wakil (person who is made representative), muwakkal fihi (something that is delegated) and sighah (consent and acceptance) according to the Shafi'i school (al-Zuhaili, 2010).

In addition, the form of wakalah in sacrificial worship is wakalah in handing over the money. With this method, the matter of sacrificial worship can be done easily, that is, the person who wants to perform sacrificial worship will hand over a sum of money to the representative that is equal in value to a part or a sacrificial animal. The representative will manage all matters of qurban worship on his behalf (al-Zuhaili, 2010). Money transfer can be done by paying or transferring money through online banking services. Meanwhile, the wakalah contract can be confirmed online. The wakalah contract is best executed in writing by clearly stating the price of the sacrificial animal, the cost of wages, and the scope of work performed, which then be agreed upon by both parties without hesitancy (Amer, 2016).

Giving wages point of view is taken from sacrificial worship. The scholars agreed that the representative or the slaughterer could not take part in the sacrifice of the qurban as a reward. However, wages may be given using provisions other than the meat of the qurban to the representative or slaughterer of the qurban. This is because the entire meat of the qurban should be used for charitable purposes (Al-Sharbini, 2010).

The delegation of sacrificial worship to individuals or companies includes the work of slaughtering, butchering and distributing sacrificial meat. Hence, there is no need to state the cost of management capital and profit in a single package

offered. This contrasts with delegating the work to a third party at a cheaper price to make a profit on the wind (Mustafa, 2006). For example, if the price is RM500, but it is delegated to a third party at a price of RM400 without the knowledge of the delegating party, then it is not allowed by Shariah. However, the delegate allows the excess money to be taken as a gift or channelled to charity activities, which is also allowed by Shariah. However, if not specified in the contract, the excess money must be returned to the delegating party. This is because the cost of capital and wages need to be clearly known in the mu'awadah contract (Amer, 2016).

Practice current sacrificial worship

Generally, the worship of the sacrifice should be done by the owner of the sacrifice himself. However, over time, sacrificial worship involves many communities managed by mosque committee members who represent people who perform qurban. Thus, mosque staff will take fees from members, buy sacrificial animals, perform slaughter, and distribute them until the end (JAKIM, 2013).

This system of representation occurs due to several factors. There are due to the urban environment which is difficult for qurban owners to do the slaughter individually in the narrow housing areas, well-established community mosque management consisting of committee members responsible for managing religious activities, as well as qurban activities managed by the mosques that could bring more benefits to various parties especially in managing distribution. This is because the mosque has good data on the status of the nearby community, whether their status is poor or vice versa (JAKIM, 2013).

Now, the concept of representation has expanded where the matter of sacrificial worship is not managed by the mosque alone but also initiated by corporate bodies such as banks and companies, NGOs, cooperatives, et cetera. The modus operandi is also evolving in several aspects: providing qurban packages in instalments or cash, providing various qurban animal packages, and implementing qurban activities in countries with high poverty, such as Palestine, Syria, Cambodia, Yemen and others (Zakiyah, 2011).

Fundraising through Islamic Instruments

Many past studies record the importance of fundraising through various instruments such as waqf and alms. Waqf is an important instrument in helping the Islamic socio-economy. Since waqf property mostly comes in a group of immovable property, it requires funds to manage and contribute to society's welfare. Among the methods of generating waqf funds is through the waqf assets of Universiti Islam Malaysia, such as rental income, contributions from the Islamic Religious Council and corporate bodies (Alias, 2020). The generation of waqf funds is also generated by constructing the Sette Aisyah housing estate in Seberang Jaya, Penang, and it has given a good return to MAIN (Hassan, 2015).

In addition, Mohamad (2020) suggested fundraising through *istibdal waqf*. This is because replacing original waqf assets with commercial assets such as shophouses, educational centres, housing, and others can increase the revenue of fund generation through rentals, leases and others. Similarly, this is supported by Asni et al. (2020) on the *istibdal* method. Waqf fund generation can also be obtained through real estate investment, the Islamic financial sector and various halal businesses (Usman and Ab Rahman, 2020).

Apart from the methods in fundraising, there are certain concepts proposed for efforts to increase fund revenue where the study of Muhammad et al. (2016) stated that quality improvement in good corporate governance could contribute to the increase of waqf fundraising for higher education.

Azganin et al. (2021) proposed a waqf crowdfunding model (WCM) to provide alternative sources of funds for small farmers to increase waqf funds. This is because smallholder farmers are one of the most affected communities worldwide due to poverty. It provides many benefits to the agricultural sector and farmers if they are being assisted with waqf resources. This system will enable less able farmers to meet their needs and participate in economic development. Similarly, in Ahmad and Ab Rahman (2018) study, Bazar Wakaf Rakyat plays a role in improving the economic development of the people of Kelantan. Economic

development occurs through affordable rental rates, employment opportunities, the construction of Bazar Wakaf Rakyat in strategic locations, and the types of products sold.

Large fundraising brings significant benefits to the community. This is similar to the finding in the study of Alias et al. (2020), where they found that the generation of funds is important to finance students who are less able to continue their studies and finance university management expenses. The same perspective is also emphasised by Mahmood and Ab Rahman (2015). In addition, it can help communities that are affected by the current Covid-19 outbreaks (Ab Rahman et al., 2020).

According to Zainudin et al. (2020), fundraising through waqf funds can reduce the dependence of higher education institutions on government allocations. Similarly, the study of Azganin et al. (2021) mentioned that waqf funds could help small farmers as they are communities that are affected the most around the world due to poverty. Similar findings were obtained from the study of Iman and Mohammad (2017) and Shaikh et al. (2017), who found that waqf funds can help small entrepreneurs to grow their businesses. This is because small entrepreneurs are very difficult to get a loan because they do not have strong financial resources. Meanwhile, in Ahmad and Ab Rahman (2018) study, Bazar Wakaf Rakyat plays a role in improving the economic development of people in Kelantan.

Apart from waqf activities, charity instruments also play a key role in fundraising and assisting in social welfare. As mentioned in Muhammad et al. (2014) study, mosque fundraising is important to help those in need. In the study of Adnan and Mohamad (2017), they emphasised that the management and fundraising of the mosque must be done systematically and effectively to bring economic returns to the mosque and the local community. The study results found that Masjid al-Ghufran, Pinggiran Taman Tun Dr Ismail has implemented five economic projects that bring a fixed return. On the other hand, the study of Hussain et al. (2015) emphasised that accounting system technology can help the fund generation of mosques. A good cash flow record can give the mosque staff ideas to expand it through plantation

activities, real estate, Islamic capital market, small business, nutrition, and education.

Thus, the highlights of these studies prove that many studies focus on fundraising through waqf and charity instruments. In addition, the results of the highlights emphasise the capability of large fundraising to giving a significant impact on the socio-economy of Islam. Therefore, fundraising through qurban instruments needs to be explored to develop and significantly impact the Islamic socio-economy.

Methodology

Research Design

This study utilised a cross-sectional narrative survey implemented through a qualitative data collection method approach, specifically semi-structured interviews. This paper uses the interview method approach to understand the study subject and used it in previous studies (Gunaratne and Senaratne, 2017).

Narrative research design is an inquiry design in which it examines an individual's experience and asks the individual to tell a story about their experience (Creswell, 2014). Thus, the stories from the respondents about their knowledge and experience were handwritten and recorded by the researcher to get new suggestions on the modus operandi of qurban management that can lead to fundraising.

Selecting the respondents

In conducting the interview technique, the researcher uses a purposeful sampling method approach by interviewing knowledgeable and experienced respondents about the issues concerned by the study (Etikan et al., 2016). In this regard, the researcher interviewed eight interviewees comprising two officers of JAKIM, two academics in the field of Shariah and Islamic Economics with the rank of professor, two officers of MAIN, and two mosque committee members. All these respondents were selected because they understand the concept of sacrificial worship and can submit significant suggestions to improve the management of the subject

matter, especially in fundraising. The interviews lasted for about 60 to 100 minutes each. The interview sessions are conducted around May, June and July of 2021. To protect the respondents' information, their names were encrypted as requested. The people interviewed are listed in Table 1.

Table 1: The list of interviewees

Interviewee	Position	Purpose
Interviewees (IV1, IV2)	JAKIM officer	Role in taking care of Islamic religious affairs at the federal level.
Interviewees (IV3, IV4)	Academic	Expert in the field of Shariah and Islamic Economics.
Interviewees (IV5, IV6)	MAIN officer	Role in taking care of Islamic religious affairs at the state level.
Interviewees (IV7, IV8)	Member of the Mosque Committee	Role in organising religious activities in a community.

Data management and analysis

The interviews were conducted to find out the respondents' overview of new proposals on the management of sacrificial worship leading to fundraising, especially in Malaysia. The interview data was stored through the audio recording method and manually written as an additional backup if the audio recording file was destroyed or damaged. Then, the feedback is transcribed to generate emerging themes through the methodology proposed by Miles and Huberman (1994).

According to Miles and Huberman (1994), qualitative research involves three sub-processes: data reduction, data display, and concluding. Specifically, the researcher recorded the data obtained during the interview session and transcribed it. The post-analysis of interview transcripts covers the generation of basic themes through the data collected. Following the initial transcript processing, a comprehensive coding system was intuitively generated to facilitate the identification of topics and issues derived from transcript analysis ("open coding"), as proposed by Creswell (2014). According to Miles and Huberman (1994), templates and matrices summarising the themes identified by each

interview data were generated to elicit core issues emerging from the coding process. This has helped identify cross-case patterns in the data, with key patterns becoming clear by mapping the relative occurrences of different codes. Further, memos, detailed field notes, interview summaries, and post-interview analysis were analysed along with the outlined matrices and templates.

After transcription, collected information would be analysed based on the thematic method. This method enables the researchers to segment, categorise, summarise and reconstruct the data into important concepts (Given, 2008). In fact, this method is a practical approach for analysing different perspectives among interviewees, highlighting similarities and differences and generating unanticipated insights (Nowell et al., 2017). All methodologies applied through this study could support the researcher to obtain a holistic view to get new suggestions on the modus operandi of qurban management that can lead to fundraising. The discussion should not be limited to the views and suggestions from the experts but also look at practical aspects where the model can be applied locally.

Validity and reliability

Data acquisition was strengthened based on the triangulation approach to ensure validity and reliability in this study. It helps address the limitations of the organised methodology by addressing its shortcomings with other appropriate methods (Brewer and Hunter, 1989). This study utilises data source triangulation to ensure the credibility, accuracy and validity of the data. Therefore, to strengthen the data's credibility, accuracy, and validity, the researcher interviewed two respondents from each group who had different roles. This is to mutually strengthen the data acquisition to achieve the objectives of the study.

Result

To obtain information on new proposals on the management of qurban that can lead to fundraising, especially in Malaysia, the researcher has interviewed eight respondents who know and have experience in the problems of the study; IV1, IV2, IV3, IV4, IV5, IV6, IV7, IV8.

Table 2: Interview Results and Themes

No	Quotation	Theme
1	<p>Based on the results of interviews with respondents IV1, IV3, IV4, IV5;</p> <p>There is a need to establish a competent centre to manage the fundraising of the people who participate in the sacrificial worship. Collection from members can be made in instalments or cash at any time by involving various types of sacrifice packages, including cows, goats, and camels. For example, a camel package of RM4,060.00, a cow package of RM2,730.00 and a goat package of RM580. Based on these packages, the cost to perform the sacrifice is quite high, especially involving animals such as camels, which is RM4,060.00. For example, if 1000 people take a camel package as a sacrifice, the manager can raise a fund of RM4,060,000.00. The funds raised can be invested in Shariah-compliant and safe schemes through musharakah, mudarabah or similar contracts. The package can also be added for the rich who want to perform qurban with wagyu type cattle, for example, which is worth almost RM100,000. This can add a larger amount of capital to be invested and get a better return.</p> <p>The profits from the investment will be collected to be utilised for the welfare of the needy. If there are members who have managed to collect all the payments for a package, they can perform qurban in that year. In the early stages, while wanting to profit from investment returns, the managers can borrow (qard hasan) from certain parties. However, after the scheme has been running for a long time, there is no need for a loan because the profit can cover all the packages that have matured in the current year.</p>	Centralised management, savings and investment of qurban funds.
2	<p>Based on the results of interviews with respondents IV2, IV3, IV4, IV5, IV8;</p> <p>To upgrade the management of sacrificial worship, the manager needs to record all its activities into an open medium that can be accessed by all members involved, which includes sacrificial worship package price, registration, and storage of qurban deposit, record and statement system, implementation and certification of qurban, qurban downstream industry and the development and investment of qurban funds. Along with these things, IT systems need to be upgraded so that important record systems covering funds and activities can be properly recorded. All such activities must be</p>	Improving the standard of qurban management.

	regulated by a Shariah officer appointed and audited by an accredited external audit company from time to time.	
3	<p>Based on the results of interviews with respondents IV3, IV4, IV5, IV6, IV7;</p> <p>Muslim suppliers should be given priority in every situation to help the economy of Muslim traders. When the level of demand is high for Muslim suppliers, many will certainly become suppliers or existing suppliers would increase their production. If there are not enough Muslim suppliers in the country, then it is possible to switch to Muslim suppliers abroad at competitive prices. Centralised qurban management can solve the high cost of purchasing qurban animals because the more quantity purchased, the more discounts will be obtained. In addition, qurban managers need to be wary of livestock supplier syndicates as there are risks such as suppliers not declaring the status of diseased livestock, and even some sellers who exchange animals ordered initially with poor quality animals and animals that are not old enough to perform worship.</p>	Prioritise Muslim suppliers and avoid suppliers who commit syndicates
4	<p>Based on the results of interviews with respondents IV2, IV4, IV5, IV6;</p> <p>Efforts are being made to establish standard laws and comprehensive regulations. This is because matters involving finance can be taken advantage of or misused by irresponsible parties. In addition, a complete guide must be provided so that it can be used as a guide for the management of qurban so that the management implemented is Shariah-compliant and brings maslahah.</p>	Standard law and comprehensive complete guide.
5	<p>Based on the results of interviews with respondents IV1, IV2, IV3, IV4;</p> <p>It is very good to establish accredited slaughterhouses. This is because these centres will be fully responsible and supervised. Close monitoring can prevent waste, negligence, misuse, theft and maintain cleanliness. This is also to prevent the party performing the qurban from not obtaining a Veterinary Health Certificate (VHC) and a livestock slaughter permit.</p>	Accredited slaughterhouses
6	Based on the results of interviews with respondents IV1, IV3, IV5, IV7, IV8;	Mechanisms of distribution and identification of the poor

	The distribution mechanism can be improved by distributing the sacrificial meats to the poor. It can work with various agencies to get information on the poor in a place. This can fulfil the objectives of the worship as well as the desires of the qurban owner.	
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Discussion

The first study results indicate a need to establish a centralised qurban management where a competent body manages it. This proposal is very good to be realised. This is because when there is only one qurban management centre, it will be easier to monitor and regulate than various parties in charge of it. Sacrifice worship involves large public funds because many Muslims perform qurban every year. As a consequence, large public funds if not monitored, it can be misused by certain parties such as the issue of representatives not stating the cost of wages in the qurban package, the representative not buying the right number of animals, stealing, as well as other shariah and transparency issues (Amer, 2016). Similarly, the cost of purchasing sacrificial animals can also be saved because only one party buys the animals involved in a large number, which can definitely save costs.

In addition, when the qurban fund is managed by one centre, it can raise qurban funds larger than the various qurban packages offered through cash payments or instalments. As stated in the study result, the savings can be invested in safe schemes, and thus, the return on investment can be given to the poor. In fact, the group needs not only sacrificial meat but also needs financial resources to live a better life.

This concept is similar to the TABUNG HAJI investment concept, where the deposit money is collected from members who wish to perform Hajj either in cash or in instalments by the Lembaga Tabung Haji. The money will be invested in certain schemes where it produces huge profits that can contribute to the socioeconomics of Muslims. On the other hand, it can alleviate the pilgrimage fees of the members as part of elements that have been covered by the profit, which proceeds from investments that have been carried out on a subsidised basis (Pauzi et al., 2017). Similarly,

waqf assets are involved in fundraising through various schemes and methods such as rental and investment to contribute to various sectors such as economy, health, education and others (Mohamad, 2020; Ambrose et al., 2018). Similarly, fundraising through charity instruments can contribute to social welfare and the economy (Muhammad et al., 2014; Adnan and Mohamad, 2017).

Therefore, the researcher would like to suggest that the centre that manages sacrificial worship for the whole of Malaysia is JAKIM. This is because the federal government manages this department through the Ministry of Islamic Affairs (Engku Alwi, 2017). The justification for selecting this department is because it belongs to the federal government where it has a workforce that is efficient in governance, has strong financial resources and is transparently governed and audited (Awang et al., 2019). Thus, this method includes among the addition that could resolve the issues of qurban irregularities, being able to consolidate larger qurban funds to be invested, increase the Muslim community's trust in the management of qurban, and distribute welfare more effectively. Based on Zakiyah (2011) and Asni (2021) study, it was found that formal institutions' management of Islamic welfare is more impactful to the Muslim community.

The second study's results suggest that the standard of qurban management needs to be improved. Among the proposed is that all qurban activities can be accessed by members including qurban package price, qurban deposit registration and storage, record and statement system, qurban implementation and certification, qurban downstream industry and development, and qurban fund investment. This requires the sophistication of IT systems and competent officers in management affairs. The application of efficient management is in line with the teachings of Islam, as stated by Idris et al. (2019). Efficient management brings important factors to the success of an institution in achieving the objectives of its establishment (Mohd et al., 2018). Thus, among the objectives of qurban management is to manage qurban following Islamic law, generate qurban funds and contribute to welfare to the maximum.

The results of the third study suggested that the suppliers of qurban animals were Muslims either from within or outside the country. This proposal is very good because priority is given to Muslim suppliers, which can indirectly improve the economy of Muslim farmers. The profits will be returned in payment of income zakah to the asnaf (Muhammad et al., 2017). It also contributes to a sustainable ecosystem when farmers make a profit and employment opportunities to help livestock centres be created and developed.

In addition, qurban managers need to be wary of livestock supplier syndicates. There are risks such as suppliers not declaring the status of diseased livestock, and even some sellers who exchange animals ordered initially with poor quality animals and animals that are not old enough to perform qurban. This is important to ensure that animals are healthy and free from infectious diseases such as nail and mouth disease, bloody blight, and the threat of zoonotic infections such as tuberculosis, salmonellosis and others (Salahudin and Ramli, 2018). Therefore, if this matter is not identified properly, it can cause the qurban to be not compliant with Shariah and harm the public, as it could harm the recipient's health of the sacrificial meat (Ahmad, 2021).

The results of the fourth study suggest that a standard law and a complete qurban management guide need to be enacted. This is because effective legislation can prevent or restrain the parties who want to take advantage of public funds, especially qurban funds (Awang and Yusob, 2012). Similarly, a complete guide is provided, especially regarding Shariah compliance with wakalah contract entered into, where it is necessary to follow the tenets and conditions and adhere to the management's standard operating procedure (SOP) properly.

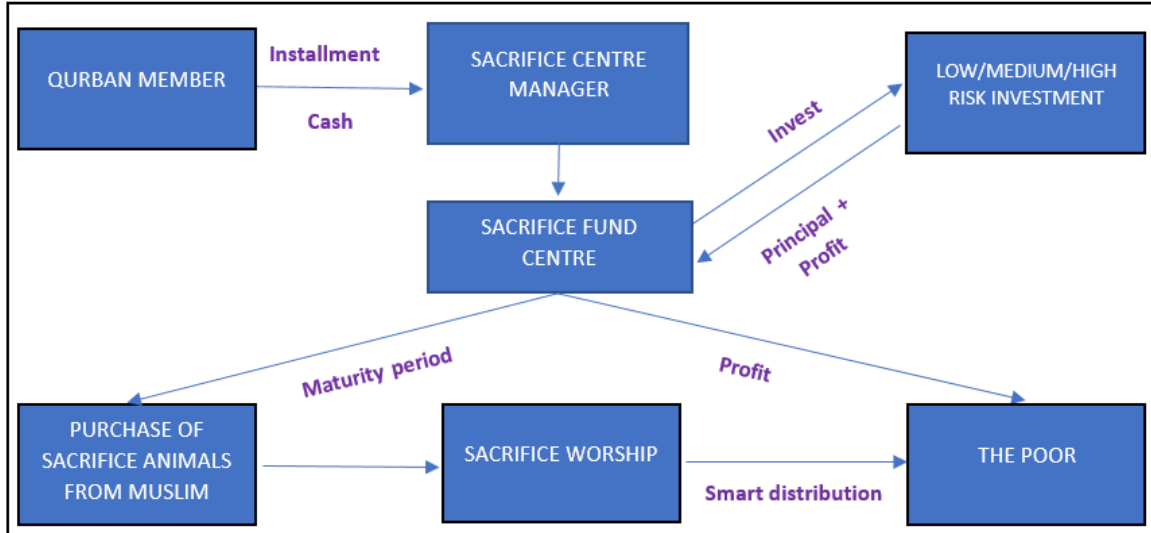
The results of the fifth study suggest the establishment of accredited slaughterhouses. This proposal is very good because the slaughterhouses are operated by professional parties and will always be monitored by the authorities regularly to ensure compliance with the implementation of the SOP (Subadyo, 2018). Any irregularities will result in the slaughterer's credentials, and

the authorities can revoke slaughterhouse licenses (Department of Veterinary Services Malaysia, 2015). This prevents sacrificial meat from misusing waste, negligence, misuse, theft, and maintaining cleanliness and the environment.

The results of the sixth study suggest the mechanism of qurban distribution and identification of the poor is to be improved. This proposal is very good because the distribution of qurban to the poor and needy is among the most important objectives that need to be achieved in sacrificial worship. Thus, it can be said that the more the meat of the qurban reaches the poor, the qurban performs better (al-Zuhaili, 2010). For more effective distribution, the qurban manager needs to work with many parties so that the data on the information of the poor can be identified accurately. Based on Sotar and Mardianto's (2018) study, in Kota Padang Indonesia, many qurban are performed in cities where the average economy of the community is moderate and high compared to rural areas, where the majority of the community is poor. This causes the distribution of sacrificial meat to be imbalanced because the distribution in the city is excessive, while rural areas are still less. Therefore, the study suggests establishing a geographical information system so that record data on the area and status of the community can be stored properly. This effort will result in a more balanced distribution of qurban and the maximum capacity of poor involvement, as suggested by Wibowo (2020).

Proposed fundraising model through sacrificial worship fund
Based on a discussion of the study's results, the researcher formulated a fundraising model through the sacrificial worship fund. This model is very good to develop and beneficial to the poor.

Graph 1: Model of Fundraising through Sacrificial Worship Fund



Based on the graph, the details are as follows:

1. The members take the qurban packages provided and are allowed to pay the fee in instalments or cash to the qurban centre manager at any time.
2. The manager will place the membership fee in the centre of the qurban fund.
3. The fund will be invested in shariah-compliant investment schemes.
4. The proceeds of the investment profits will be collected back into the centre of the qurban fund and will be allocated to the deserving poor.
5. For the mature packages, after the member has completed the payment and wants to perform qurban in the current year, then the qurban will be performed.
6. The manager will procure the qurban animals from Muslim suppliers and distribute the qurban animals at the slaughterhouses. The distribution is done intelligently by considering the number of poor people in an area.

Implications of the study

This study brings two major implications on practice and society from a practical point of view; when the management of qurban is managed by one party, namely JAKIM, it will be easier to monitor and regulate than various parties manage it. It can also avoid issues of malpractice and misuse as qurban management involves large public funds. In addition, the management of qurban funds can contribute to the generation of large funds when the modus operandi is

developed, qurban funds collected in the qurban fund can be invested, and it can bring large profits to be donated to the needy. This will result in the management of qurban in line with the excellence of hajj fund's management, which has successfully collected profits through investments where the capital is deposited money from members who wish to perform the hajj. In addition, centralised management makes it easier to improve the distribution system so that those who are truly deserving will receive the distribution of sacrificial meats.

While the implications from a social point of view, the proposed modus operandi can significantly contribute to the Muslim community, especially the poor. This is because the centralised management of qurban will cause the distribution of qurban to be done more transparently and effectively. In fact, these groups get qurban meat and get financial assistance due to investment profits from the qurban fund.

While it is believed that the proposed model can bring significant impact, as already stated, the proposal of this model can bring significant challenges. This is because the proposed model is new, especially in Malaysia, it is certainly difficult to accept and gain a response from the public who are familiar with the traditional way of qurban management. Among other expected challenges is that the proposed model also requires initiatives at the national level where the government needs to increase the scope of work of JAKIM or specific government-related bodies such as TABUNG HAJI to manage it and inject initial funds to be used as capital. It is also a challenge for appointed bodies to work with financial entities such as banks to manage investment funds. In addition, there are challenges in improving the standard of qurban management, an insufficient supply of qurban animals from Muslim suppliers, establishing standard laws and comprehensive regulations, non-compliance of slaughterhouses and difficulties in finding distribution and identification mechanisms for the poor.

Conclusion

This study explores a new model in the management of qurban worship that can lead to fundraising. This is because qurban management has a large capital from public funds.

Thus, it is such a loss if it is not developed like the concept of TABUNG HAJI and waqf.

The results of the study suggest several reforms in the management of qurban worship for fundraising, which are through central qurban management, which is managed by JAKIM, collecting membership fees either in cash or in instalments at any time, member fees that are collected in the centre of qurban funds are invested in safe and Shariah-compliant investment schemes, and the profits earned as a result of the investment will be allocated to help those in need. In addition, the results of the study also suggest that the slaughtered meats must be distributed intelligently to the poor. Therefore, based on these recommendations, the concept of sacrificial worship can generate funds like other Islamic instruments.

Limitation and Recommendation

This study has some limitations as it only involved the concern on new proposals related to qurban management that can lead to fundraising. The study also involved only eight respondents, and the results cannot be represented the whole community in this country. Thus, further study is proposed to study the best method to invest in qurban funds, which is following the nature of the concept of qurban and Maqasid Shariah. In addition, because this study is at an early stage, the researcher suggested that further research be done to highlight the practicality of a more comprehensive model and the extent of expert and stakeholders' acceptance of this model by using a mixed-method approach qualitative and quantitative.

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