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Zakat Management and Distribution by Zakat, *Sedekah* and *Wakaf* (Zawaf) Unit at Universiti Teknologi Mara Perlis Branch

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Abstract

This article aims to analyze zakat management at Universiti Teknologi MARA (UiTM) Perlis Branch which is managed by the Zakat, *Sedekah*, and *Wakaf* Unit (ZAWAF). The objective of this study is to identify the category of *asnaf* at the UiTM Perlis Branch that receives zakat from ZAWAF, analyze the type of zakat given by ZAWAF to zakat recipients, and analyze the management of zakat distribution by ZAWAF at UiTM Perlis Branch. This study is in the form of a qualitative study in which the method of data collection is done through the field study method. In this context, the researcher used the interview method as well as the library

method. For the data analysis method, the researcher used the document analysis method by analyzing the interview findings as well as written documents such as books, articles, scientific writings, and newspapers. All the documents were analyzed through the method of content analysis. The results of this study show that the giving of zakat by ZAWAF covers staff and students who belong to the poor and poor *asnaf* category. For the student category, giving zakat is open to every field of study and all levels of study registered at UiTM Perlis Branch. Among the types of zakat provided are in the form of tuition fees, laptops, assistance in times of calamity, medical assistance, and Eid assistance. The results of the study found that ZAWAF has implemented zakat management efficiently, transparently, and responsibly. With the establishment of the ZAWAF unit at UiTM Perlis Branch, UiTM can help staff and students who need help more systematically.

Keywords: Asnaf, Management, Zakat, ZAWAF

Introduction

The Federal Constitution of Malaysia has provided that all matters related to Islamic religious affairs are subject to the laws of the respective state governments (Federal Constitution). Zakat administration in the context of zakat collection and distribution is managed by the State Islamic Religious Council (MAIN). For the State of Perlis, the provision is under Section 86, Enactment 4 Year 2006 Islamic Religious Administration Enactment 2006 Part VI-FINANCE Zakat and *Fitrah*. The section provides that the Council shall have the authority to collect zakat and *fitrah* from every Muslim that must be paid within the State of Perlis following Shariah law on behalf of His Majesty the King (Perlis State Islamic Religious Administration Enactment, 2006). Each MAIN has the right to appoint any registered individual, institution, or agency as a representative to carry out the task of collecting and distributing the zakat money on its behalf. In the State of Perlis, the Council of Islamic Religion and Malay Customs of Perlis (MAIPs) has appointed Universiti Teknologi MARA (UiTM) Perlis Branch as a representative of the Institution of Higher Education (IPT) to collect zakat from the staff of UiTM Perlis. To launch the management of the zakat collection, the UiTM Perlis Branch implemented the salary deduction method. The zakat money that has been collected will then be handed over to the MAIPs. The money will then be returned to UiTM Perlis through the Treasurer's Office according to the memorandum of understanding (MOU) between MAIPs and the UiTM Perlis Branch that was signed in 2015. In 2019, UiTM has established a Zakat, *Sedekah*, and *Wakaf* Unit (ZAWAF) to handle affairs related to zakat, *sedekah* and *wakaf*.

Literature Review

Zakat Governance in Malaysia

Malaysia has a long history of zakat governance. It dates back to pre-colonial times. At that time the government was not federal in nature but rather the absolute power of the kings and sultans of their respective states in the Malay Peninsula. At that time, zakat affairs did not have an official administration. Zakat payers will pay zakat to imams or religious teachers who act as *amil*s and look for *asnaf* they think are worthy directly. After Malaya achieved independence, then the management of zakat was placed under the jurisdiction of the state and the religious leaders of the respective states (Ab Rahman et al., 2017).

Zakat Governance in Perlis State

In 1920, DYMM Tuanku Al-Marhum Syed Alwi Ibni Almarhum Syed Safi Jamalullail established the Perlis Islamic Religious Council. After Perlis joined the Federation of Malaya in 1948, the

Council of Islamic Religion and Malay Customs of Perlis (MAIPs) was established. Also coinciding with that date, DYMM Tuanku Al-Marhum Syed Putra Jamalullail who is the sixth King of Perlis established the Perlis Government Constitution through the Perlis Government Constitution which is considered to be the first written document for the Perlis Government (MAIPs, n. d.).

During the reign of His Royal Highness Al-Marhum Tuanku Syed Alwi Ibni Al Marhum Tuanku Syed Saffi Jamalulail, the King of Perlis established the collection of Zakat and *Fitrah* for the entire State of Perlis officially managed by MAIPs (MAIPs, n.d). In 1963, an amendment to the Islamic Religious Administration Law No.3 approved Baitulmal as a body responsible for developing the Muslim economy. In 1964, its function was implemented through the provisions of Perlis State Law, Phase 4, Islamic Religious Administration Enactment No. 3/1964. Following that, the socio-economic development agenda of Muslims, especially in the State of Perlis, can be moved more efficiently and effectively. A Perlis State Zakat Office was established to implement zakat management in the State of Perlis. Next, the Perlis State Zakat Office was merged with the Perlis Islamic Religious Office and was named the Zakat and *Fitrah* Committee (MAIPs, n. d.).

In 1995, the Perlis State Zakat Office named the treasury and placed it under the Perlis Islamic Religious and Malay Customs Council (MAIPs). This separation is in line with the structuring of MAIP and the Perlis Islamic Religious Affairs Department which was separated from MAIPs in 1986. In 1986 MAIPs and the Perlis Islamic Religious Affairs Department were separated. The State Zakat Office of Perlis was upgraded and named Baitulmal Negeri Perlis and placed under the Council of Islamic Religion and Malay Customs of Perlis (MAIPs) in 1995. This separation occurred due to the restructuring of MAIPs and the Department of Islamic Religious Affairs of Perlis. According to the Perlis State Islamic Religious Administration Enactment 2000, the function of MAIPs is as a body responsible for:

1. Be the sole trustee of waqf, vows, and trusts.
2. Using collection money and zakat distribution as well as waqf and Baitulmal property.
3. Encouraging, encouraging, helping, and working towards the economic and social progress and well-being of the Muslim community in Perlis following Islamic law.

To launch zakat affairs in the State of Perlis, MAIPs has established a Zakat Management Division which is divided into two units namely the Collection Unit and the Distribution Unit (MAIPs, n.d.)

Zakat Governance at UiTM Perlis Branch

At UiTM Perlis Branch, all affairs related to zakat are administered and managed by ZAWAF. ZAWAF was originally established at the main campus of UiTM Shah Alam. Its history began with the official establishment of the Zakat Unit on June 16, 1998. The main goal of its establishment was to implement and enforce the memorandum of agreement that had been mutually agreed between the MARA Institute of Technology (ITM) and the Selangor Islamic Religious Council (MAIS). ITM's Zakat Unit at that time had the role of managing the zakat collection among UiTM residents and handing over the entire collection to MAIS. In return for the collection responsibility, the ITM Zakat Unit will receive a return of 50% of the zakat collection proceeds to be distributed to eligible UiTM citizens according to the permitted *asnaf* (ZAWAF n. d.).

In 2012, in line with branding and restructuring, the zakat unit was upgraded to become the ACIS UiTM Zakat, Sedekah, and Wakaf Center. Starting August 1, 2019, there has been a restructuring, and the Center for Zakat, Sedekah, and Wakaf has been separated from the

management of ACIS. With this new structuring, it has been upgraded to become the Zakat, Sedekah, and Wakaf Division (ZAWAF) and placed under the supervision of the Vice Chancellor of UiTM. ZAWAF's main responsibility is to manage the zakat collection among UiTM residents and the public. The zakat collection mechanism at UiTM is implemented in several ways. Among them is the Salary Deduction Scheme (SPG) monthly. In addition, zakat payment at the counter in cash or check can also be done by attending the ZAWAF office (ZAWAF n. d.).

At the initial stage, the benefits of UiTM zakat distribution are only reserved for UiTM residents located in the State of Selangor. However, starting in 2012 until now, the benefits of UiTM's zakat distribution can also be enjoyed by UiTM residents throughout the country. The proceeds collected from UiTM staff throughout Malaysia are submitted to the Selangor Zakat Board (LZS) and will then be returned to UiTM Shah Alam by 60%, and the remaining 40% belongs to LZS. Of the total 60% will be divided by UiTM Shah Alam to the branch campuses according to the ratio of staff who pay zakat. Next, each campus will distribute to the recipients of zakat according to the mechanism that has been set by LZS based on the kifayah limit that has been set (ZAWAF n. d.).

Following that, UiTM Perlis Branch has established cooperation with MAIPs. A memorandum of understanding (MOU) between MAIPs and the UiTM Perlis Branch was signed in 2015 to implement the zakat collection at UiTM Perlis Branch. In 2019, UiTM has established a Zakat, Sedekah, and Wakaf Unit named ZAWAF to handle affairs related to zakat, *sedekah*, and *wakaf*. Until now, all affairs related to zakat at UiTM Perlis Branch are managed by ZAWAF.

Scholar's Views Regarding Aspects of Zakat Management

According to Wira (2019), in Malaysia, no zakat law at the national level can unify the zakat management system in a collective and integrated manner. The management of zakat is also still based on the policies of the federal region and the respective states. Efficient zakat fund management is required so that its implementation can achieve the set objectives.

Some researchers found that aspects of zakat administration in Malaysia are said to be still inefficient and below their true potential (Sadeq, 1995; Abdul-Wahab et. al., 1995). According to Sadeq (1995), this weakness is due to the administration of zakat being managed by those who have a sharia education background but are less professional. This causes the distribution of zakat not to be managed efficiently and well. This statement is supported by Abdul-Wahab et.al. (1995) agree that the distribution of zakat in Malaysia is not well managed due to a lack of qualified workers and no professional network. In fact, according to him, the zakat manager himself is not competent in zakat management because he only has a religious education background from local and foreign universities and does not have a professional education background. Understanding this situation, UiTM has appointed a Zakat, Sedekah, and Wakaf Unit Coordinator and a panel of professionals in their respective fields such as religion and academics.

Imtiaz (2000) also thinks that zakat management needs to be managed by those who are trusted, qualified, and have the skills to manage zakat funds. He thinks that a manager of a zakat institution also needs to manage zakat funds efficiently. Zakat managers do not only distribute zakat but have to go further. For example, if there is an excess of zakat money, it will be invested in *mudharabah* in certain projects in which the profit will be distributed continuously to *asnaf*.

Research Methodology

This study is a qualitative study in which the data collection process is carried out through field research. The data that make up this study is a combination of secondary and primary data. The researcher will conduct an interview process with the informant, which is the coordinator of the Zakat, Sedekah & Wakaf Unit (ZAWAF) to obtain the necessary information, which is information about zakat management starting from the screening process, interview, and distribution to zakat recipients. In addition, the researcher will also interview staff appointed by ZAWAF who manage the interview process of candidates applying for zakat to obtain relevant information.

Apart from primary data, this study is also supported by secondary data. According to Marican (2005), secondary data can be referred to as data that has been collected by other researchers. For example, past or previous data is collected for a study. The researcher used bibliographic methods to obtain secondary data by referring to writing materials such as books, articles, newspapers, and various types of scientific writing recognized in the academic field.

For the data analysis process, the researcher used the document analysis method. The document in question is the interview answer from ZAWAF which has been transcribed by the researcher. In addition, the document also refers to books, articles, newspapers, and scientific writings analyzed by the researcher. All the documents will be analyzed through the method of content analysis.

Result & Discussion

ZAWAF is an authoritative unit in the management and distribution of zakat at the UiTM Perlis Branch. The zakat allocated is not only for the *asnaf* group of students but is also distributed to the *asnaf* from the UiTM staff. In determining the status of *asnaf* for receiving zakat at UiTM Perlis, ZAWAF has been divided into two categories, namely the staff category and the student category. For UiTM staff, ZAWAF will distribute zakat to those who qualify or are confirmed as *asnaf* based on the category of *asnaf* mentioned in the Holy Quran. While for the students, *asnaf* is given only to those who meet the following three statuses which are very poor (fakir), poor, and muallaf. In the management of zakat distribution to the *asnaf* group, ZAWAF will give priority to the neediest groups such as the poor and needy. However, ZAWAF does not ignore other groups of *asnaf* who also receive zakat assistance (Hashim, 2022).

Touching on the zakat application, the application is open every semester and the eligible *asnaf* can apply for zakat starting from the first semester and is not bound to any semester. This means if students do not apply for zakat in the first semester they can apply in the second semester. Zakat application is also open to all levels of study whether it is diploma level, bachelor's degree, master's degree and even doctor of philosophy level. However, the rate of zakat that has been allocated to each level of study is different. For students who are at the master's and doctor of philosophy levels, the amount for both levels is only RM2000 and they are only eligible to apply twice throughout the duration of their studies. As an additional condition, students at the master's and doctor of philosophy level must be registered at UiTM Perlis Branch only and not students who are studying at other branch campuses or other universities. The student must also be a full-time student and not work in any company (Hashim, 2022).

Students at the diploma and bachelor's degree levels can apply for zakat every semester. What is more interesting is that the *asnaf* selection is done fairly and equitably without

prioritizing any faculty. ZAWAF also does not set a quota or limit on the number of *asnaf* in the distribution of zakat. In addition, ZAWAF does not specify the minimum level of academic achievement that must be achieved by students for the zakat application. This means that every eligible student will be given zakat assistance regardless of their academic achievement. This shows that ZAWAF is transparent and fair in the distribution of zakat to help the continuation of students in learning. However, the zakat assistance will only be given to those who do not receive PTPTN loans (Hashim, 2022).

At UiTM Perlis Branch, the types of zakat provided by ZAWAF to *asnaf* (students and staff) are different according to needs and responsibilities. Zakat given to students is divided into five types, namely:

1. Zakat for self-sufficiency.
2. Zakat for payment of fees.
3. Zakat for the purchase of a laptop.
4. Zakat aid during the festive season.
5. Zakat to the converts.

Each zakat given to *asnaf* students and staff has its limits. For example, self-sufficiency zakat amounts to RM 700 per person. Zakat for the purchase of a laptop, a student is given money amounting to RM1500 only once during his studies to buy a laptop or computer. The student needs to present the purchase receipt and a photo of the purchased laptop to ZAWAF as proof of the transaction. Zakat fees are based on the current amount of fees. As for the festival zakat, students get as much as RM100 and staff get as much as RM200. The staff gets more money than students because they have responsibilities and other commitments (Nadiyah Hashim, 2022).

For UiTM staff, there are as many as six categories of zakat that have been allocated, namely:

1. Zakat for self-sufficiency.
2. Zakat to help children's schooling.
3. Zakat when disaster strikes.
4. Medical zakat.
5. Zakat on festival days.
6. Zakat for staff development according to activities.

For the zakat category of children's schooling assistance, ZAWAF allocates assistance of RM500 which will be given at the beginning of the school year. Zakat assistance in times of calamity has been allocated as much as RM2000. Zakat on festival days is allocated as much as RM500 while self-supporting zakat is as much as RM500 for one semester and the maximum amount can reach up to RM2000. For the medical zakat category, an employee who is in pain will also be assisted with a maximum amount of RM3000 based on the medical bill from the hospital (Hashim, 2022).

The rate of zakat provided to students and *asnaf* is different because it changes according to the needs of the *asnaf* itself and according to the current expenditure rate. For example, there is an increase in the amount of zakat given in 2021 which is RM400 per person compared to RM700 per person in 2022 due to the increase in the cost of living following the COVID-19 pandemic. ZAWAF is always sensitive and aware of the changes that occur in the local and global economy so that the fate of the *asnaf* group among students and staff is protected (Hashim, 2022).

Each type of zakat allocated to *asnaf* students and staff has its limits. Each *asnaf* can also apply for all types of zakat provided if there is a need for them to do so. ZAWAF does not put a condition on the number of *asnaf* who apply from the same family even if there is more than one. This means, if there is more than one student from the same family studying at UiTM Perlis Branch then they are all eligible to apply for zakat and they will also get the same amount for each person as has been set (Hashim, 2022).

From the point of view of ZAWAF's financial source of zakat, the source of income is obtained from the return from the zakat payment of UiTM Perlis Branch staff channeled by the state zakat management. The first source is the return from Zakat of the Selangor State Government. Second, the Perlis State Government Zakat return. Thirdly, zakat returns from the Kedah State Government, and fourthly, corporate zakat which is contributions from corporate bodies such as local banks, NGOs, and business companies. The source of zakat obtained by ZAWAF is inconsistent because it changes from year to year according to the collection made by its staff and also zakat contributions from outside parties. In 2022, the zakat return that has been given by the State of Selangor is as much as RM10,000. The return from the State of Perlis was as much as RM321,123.00 while the return from the State of Kedah was as much as RM18,000. The zakat contribution from the corporate body is as much as RM10,000 (Hashim, 2022).

To launch the zakat management process on campus, there is a special ZAWAF account that has been created at UiTM Perlis Branch, which is the *sedekah*, zakat and *wakaf* fund account. Through this account, zakat distribution can be done more efficiently. As for the zakat application process by the *asnaf*, they can apply online, which is a website that has been provided by ZAWAF since 2021. The *asnaf* only needs to fill in the form available on the UiTM Perlis Branch website. This process can be done wherever they are without the hassle of coming to campus to fill out the form. This way saves more cost, time, and energy. In addition, the application form can be processed more efficiently and effectively (Nadiyah Hashim, 2022).

In terms of conditions, the conditions for applying for zakat are the same for staff and students. The conditions that have been set are as follows: (Nadiyah Hashim, 2022).

1. Zakat for self-sufficiency

For self-supporting zakat, student applicants must submit their parents' income statements to be determined by ZAWAF.

2. Zakat for payment of fees

For zakat for payment of fees, students must submit a statement of fees charged by UiTM with confirmation from an official or *penghulu* or village head or local community leader.

3. Medical zakat

For medical zakat, the applicant must submit a payment slip or receipt from a medical center as proof of receiving treatment from any medical center whether government or private.

Zakat when disaster strikes (floods, fires, storms)

For zakat applications due to natural disasters, the applicant must submit a copy of the police report as proof of the victim of the natural disaster.

To complete the zakat application, several documents must be included by the applicant when the zakat application is made.

1. Self-sufficiency Zakat:

i. UiTM matric card front and back/ study offer letter.

i. Exam results last semester.

- iii. Income verification certificate.
- iv. Death certificate (optional).
- v. Divorce certificate (optional).
- i. Medical certificate (optional).

All the documents must be prepared in one PDF format file and uploaded to the ZAWAF zakat website.

2. Zakat for the purchase of a laptop:

- i. UiTM matric card front and back/ study offer letter.
- i. Exam results last semester (student portal).
- iii. Income verification certificate (link: <https://tinyurl.com/gajisah>).
- iv. Death certificate (optional).
- v. Divorce certificate (optional).
- i. Medical certificate (optional).
- vii. State the reasons for needing a laptop.

Zakat for Payment of Fees

- i. UiTM matric card and study offer letter.
- i. Exam results last semester.
- iii. Repeat applicants (2 consecutive semesters) must include exam results of the semester before and at the time the aid is received.
- iv. Copy of bank account slip.
- v. Income verification certificate.
- i. Death certificate (optional).
- vii. Divorce certificate (optional).
- viii. Medical certificate (optional).
- ix. Attach the documents of tuition fees to be paid.

This study fee zakat is also open to non-Muslim students and staff who meet the conditions to apply. All zakat application information of the UiTM Perlis Branch needs to be verified by an Officer from the Management and Professional group (GROUP A) of Universiti Teknologi MARA Perlis Branch. An application by *asnaf* may be rejected by ZAWAF in the event of fraud, incomplete documents, and not verified by the Chief Program Coordinator or Academic Advisor. But they will be given a second chance and can apply again.

Fraud cases are a common phenomenon that occurs in any situation. To avoid the occurrence of cases of fraud and false applications and to ensure that the applicants are genuine from among qualified *asnaf*, ZAWAF conducts a research process by conducting interviews and screening. The following is the application screening process for each applicant:

Document screening

The validity of each student's application is scrutinized by using computing technology from lecturers in the field of science and computers so that cases of forgery can be identified. The steps are as follows. Each application is made using the 'google form platform' which is filled out online within two weeks. Each application form must be uploaded with complete and verified supporting documents. Interviewers from each faculty will review the applications of 20 students.

Interview screening

Every application that passes the document screening process will be called for an interview session that takes about half an hour per person. Face-to-face and online interviews during the pandemic aim to obtain other information that is not available or mentioned in the application form and determines the *kifayah* limit. The specified *kifayah* limit is based on the *kifayah* limit of UiTM Shah Alam, Selangor.

A student can only apply once per semester, since each semester there are two zakat applications open to each student, so they will be ensured not to receive zakat twice in one semester.

The purpose of applications being opened twice in each semester is so that students who fail to receive zakat on the first application due to technical problems such as incomplete documents can apply a second time

Selection by the zakat coordinator

Zakat applications will use the 'google form platform' to fill in the form, then it will be transferred to the 'google spreadsheet platform' for the interviewer to check online. Applications that successfully pass the document screening and interview process will be brought into the approval meeting and will be given zakat through the Bank Islam Malaysia Berhad account.

The estimated period for the *asnaf* to receive zakat since the application is made takes approximately one month to two months. The method of paying zakat to the *asnaf* category of students and staff is by way of zakat money being deposited into the student or staff account. For the zakat application, the *asnaf* cannot delegate or use an intermediary when the application is made. The *asnaf* party must apply on their own without going through any representative or middleman. After the application is made by the *asnaf*, ZAWAF will carry out a screening and review process. After that, the selected names will be brought to the zakat distribution meeting at the university level. Then, the selected names will be approved and the zakat money will be deposited into their respective bank accounts (Hashim, 2022).

Conclusion

The analysis results found that establishing ZAWAF at UiTM Perlis Branch is very significant in launching the management and distribution of zakat efficiently and systematically. The categories and amounts of allocations set are very helpful to those in need. With efficient and systematic management, all parties who need zakat assistance receive assistance at the right time. Even *asnaf* from among students can continue their studies without having to postpone their studies or stop due to financial problems. With this zakat allocation as well, it is hoped that it can be a motivation for them to be enthusiastic about completing their studies at UiTM Perlis Branch successfully.

Recommendation

With the efficient management of ZAWAF UiTM Perlis Branch, it can be used as an example for zakat units in other higher education institutes in managing and controlling the distribution of zakat to *asnaf* among students. In addition, the researcher would like to suggest that the procedure and process of zakat application as well as the conditions set by ZAWAF can be published in the form of a video and uploaded in the student portal to make it easier for students to watch whenever needed. This can also make it easier for ZAWAF to inform new students who register each semester.

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