

## Governance of Zakat Distribution in Malaysian Public Higher Education Institution

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### Abstract

Zakat aid is one of the financial initiatives provided by zakat institutions to students in Malaysian public higher education institutions (IPTA). Its implementation which involves the relationship between state zakat institutions and higher education institutions has brought benefits in relieving financial burdens and improving student academic achievement and motivation. Although many aid initiatives have been given to students in IPTA, there are still students strangled by difficulties in continuing their studies. Therefore, this study aims to analyze the governance of zakat distribution performed by zakat institutions at Universiti Sains Islam Malaysia, Universiti Teknikal Malaysia Melaka, Universiti Tun Hussein Onn Malaysia and Universiti Teknologi Malaysia. This study employed a qualitative approach and data were collected through interview and documentation methods. The interview was performed face-to-face and online involving six officers involved in managing zakat distribution. This study found that IPTA has founded a zakat organization to distribute zakat aid to respective students. Zakat distribution is executed in the form of student zakat aid and asnaf development zakat aid to students in the category of asnaf fakir, miskin, gharim and fi sabilillah. Besides that, zakat aid is also channeled to organise activities or programs that benefit and uphold Islamic laws. The result of this investigation will become a guideline for

zakat managers in higher education institutions and a reference for future studies related to zakat management.

**Keywords:** Zakat, Zakat Distribution, Zakat Governance, Malaysian Public Higher Education Institution.

### **Introduction**

Zakat is the third pillar of the five pillars of Islam after syahadah (faith) and prayer. It was decreed upon Rasulullah SAW in the month of Syawal in the second year of Hijrah after the obligation of Ramadhan fasting (Wahbah al-Zuhaili, 1985). Zakat is also a part of the oldest Islamic finance and is still being practiced nowadays. The obligation of zakat is very significant to Muslim people until mentioned several 30 times in al-Quran (Mahmood Zuhdi Abd. Majid, 2003). The word of zakat is even paired with prayer in 82 places in al-Quran (Zuhazili, 1985)

Management of zakat deed has two main aspects which are collection and distribution. It is performed by Amil who is in charge of the responsibility (Khafidz, 2021). Zakat is collected from Muslim people who fulfill the conditions lined by the scholars. Those who resist performing zakat are threatened with punishment in this world and hereafter. They must be executed with legal action and confronted as done by Saidina Abu Bakar r.a. Meanwhile, hereafter punishment is in the form of painful torments and tortures. While zakat distribution is given upon eight groups of people decided by Allah SWT based on His words in verse 60 surah at-Taubah. Those eight groups are fakir, miskin, amil, muallaf, riqab, gharimin and ibnu sabil.

Education is very important and plays the main role in the development of a certain nation and community. According to Samian & Awang, (2017), education is a catalyst of human life upon a quality life a better life, management wisdom in family economy handling, authority in interpersonal relationships and self-balance from physical, mental and spiritual aspects. In the context of Malaysia country, the objective of education is to enable Malaysian people to master knowledge, skills and moral values needed in a highly competitive and global world, due to the vigorous development of science, technology and information (Akta Pendidikan 1996 [Akta 550] (Pindaan), 2014).

Malaysian government highly emphasizes the access and quality of education for the people. The National Education System introduced consists of preschool education, primary education, secondary education and tertiary education. This National Education System is categorized into government educational institutions, government-aided educational institutions and private educational institutions (Pendidikan 1996 [Akta 550](Pindaan), 2014). In the context of higher education, the academic stream and Technical and Vocational Education and Training (TVET) stream are provided to cope with students' interests and various industrial needs. Statistics published by the Ministry of Higher Education for the year 2022 indicated that there are 549 higher educational institutions (IPT) comprised of 20 Public Universities, 36 Polytechnics, 105 Community College and 388 private higher educational institutions (Tinggi, 2024). Meanwhile, the total enrolment of IPT students for the year 2022 is 1,202,202 students (Tinggi, 2022).

Challenges faced in providing higher education opportunities are the cost increase parallel with standard upgrading, international needs, and facilities improvement. In the year 2015,

the total expense of the Malaysian government increased at the annual rate of 14% in the form of subsidy to public IPT involving 90% of annual expenses. Besides that, the average cost for each public IPT student elevated to 7% per year, and expenses of managing public IPT were higher than for private IPT (Pendidikan Malaysia, 2015).

University students are facing an increase in tuition fees and living costs. Tuition fees for the art stream in Universiti Malaya increased by over 10 to 60 percent for the academic session 2021/2022 (Nasbah, 2021). Meanwhile, a significant increase in living costs between RM200 to RM300 monthly in a new academic session. This involves an increase in meal costs from RM10 to RM15 (lunch), transport costs from RM80 to RM100 monthly, house rental increasing from RM200 to RM260, especially in large cities and book purchases besides learning stationaries (Hafiz Saidina et al., 2023). This situation brought a negative impact besides becoming one of the factors contributing to more than 30000 students in public universities failing to complete their studies in years 2020 and 2021 (Adnan, 2022).

Zakat institution provides zakat distribution in five forms of developmental program encompassing social development program, educational development program, religious institution developmental program, human resource development program and economic development program. Based on those developmental programs, zakat distribution in the form of educational development programs dictated the second highest after social development programs. Based on a report published by the Selangor Zakat Board, the value of aid distributed to the educational sector for the year 2021 was RM156,721,855.00. It was 17 percent of the total distribution value which was RM 922,315,855.00 (Selangor, 2021).

State zakat institution also provides various zakat aid schemes to IPT students. Kedah State Zakat Board provides Full Fees to IPT Distribution, Student Fund of Continuing Studies in Local IPT, Student Fund of Continuing Studies in Yemen, Student Fund of Continuing Studies in Egypt, Student Fund of Continuing Studies in KUIN, Student Fund of Continuing Studies in Jordan, Student Fund of Continuing Studies in Indonesia (IAIN), Local Education Scholarship (IPTA), Oversea Medical Scholarship (Egypt), Student Fund of Oversea IPT scheme (Lembaga Zakat Negeri Kedah, n.d.). Meanwhile, Baitulmal of Federal Territory Islamic Religious Council provides IPT Educational General Aid, IPT Preparation Aid and Baitulmal Professional Institute Educational Aid scheme (PPZ-MAIWP, n.d.). Meanwhile, the Selangor Zakat Board provides Educational Needs Aid, Educational Scholarships, a Student Fund for Studying Abroad and an Overseas Student Aid scheme (Selangor, 2022).

Besides the aid prepared by state zakat institutions, IPT zakat institutions also distribute zakat funds to students. For the year 2022, Zakat, Donation and Wakaf Section (ZAWAF) UiTM had distributed aid of RM6,455,544.94, ZAKAT UKM RM5,803,989.10 and Wakaf, Zakat and Endowment Management Centre (WAZAN) UPM had succeeded distributing a total of RM3,541,328.37 to eligible and rightful asnaf. Other than state zakat institutions and IPTA zakat institutions, zakat aid to students is also supported by corporate organizations such as financial and banking institutions. Therefore this article will discuss the implementation of zakat distribution governance in public higher educational institutions in Malaysia.

### **Research Methodology**

This study employed a qualitative approach and data were collected through interview and documentation methods. The interview method was used to gain the main information regarding the management of zakat distribution in IPTA. Purposive sampling was exploited to recognize and determine the informants in gaining information based on the research scope. This study was focused on four IPTAs in the southern region of Malaysia which were Universiti Sains Islam Malaysia (USIM), Universiti Teknikal Malaysia Melaka (UTeM), Universiti Tun Hussein Onn Malaysia (UTHM) and Universiti Teknologi Malaysia (UTM).

The interview of this research comprised six officers involved in zakat distribution management in chosen IPTAs. The main objective of the interview was to investigate the implementation of zakat distribution governance. The interview was performed face-to-face and online. A face-to-face interview was done with informants representing UTM, UTHM, and UTeM in their respective offices. Meanwhile, the online interview was performed with informants representing USIM. The interview session was held based on the time setting agreed upon by involving informants. Interview questions in semi-structured type were employed to gain information more accurately, clearly and in-depth regarding research issues and save cost and time. During the interview process, an audio recorder was used to record data and then was transcribed verbatim into the Malay Language. The finished interview transcript was returned to the informants for approval (Lebar, 2006)

The documentation method was also used to gain information related to zakat distribution management in IPTA. Data resources for this method were books, journal articles, reports and official websites. Data were analyzed using the thematic analysis method and then inductive and deductive approaches were applied to summarise study findings (Yusof & Romli, 2019)

### **Literature Review**

According to (Hassan, 1987), zakat management in Malay Land is performed by the Imam at the village level. The Imam's role is to be a community leader for each activity held and free from the Sultan's control. Meanwhile, ( Muhammad, 1993) stated that zakat administration in Malay Land was done by religious teachers. The muslim community in Malay Land especially the farmers produced rice zakat for religious teachers who taught them and their families. This group will distribute to eligible asnaf or use it for their self. This practice was performed by the Muslim community based on high respect and belief toward religious teachers (Abd Khafidz, 2021).

When Malaysia country achieved independence, the administration of zakat and Baitulmal was put under the authority of the State based on the 19<sup>th</sup> table of the Federal Constitution. All matters on zakat collection and distribution were bestowed upon Majlis Agama Islam Negeri (MAIN) except for Kedah State. Zakat administration in Kedah State has been performed by Zakat Committee of Kedah State under Sultan Kedah's patronage since the year 1955 until now (Makhtar et al., 2016).

After the 1990s, the zakat administration in Malaysia had transformed based on professional and corporate practice. The result of this transformation was the foundation of specific institutions to manage zakat collection and distribution. The institution was the Zakat Collection Centre of Federal Territory in year 1990, followed by the Selangor Zakat Board in

year 1994, the Zakat Management Centre of Pulau Pinang in year 1994, the Zakat Collection Centre of Pahang in year 1995, Zakat Centre of Negeri Sembilan year 1998 and Zakat Centre of Melaka in year 1996 (Makhtar et al., 2016). This action has succeeded in improving service performance and transforming the image of zakat institution in becoming an outstanding organization.

Nowadays, zakat administration in Malaysia is divided into four types which are direct administration by State Islamic Religious Council (MAIN), dual-system administration in which zakat collection matters by MAIN subsidiary company while zakat distribution matters handled by MAIN itself, indirect administration in which zakat collection and distribution handled by other party on behalf of MAIN and zakat administration as a firm department led by Sultan (Aziz et al., 2013). Shaharin et al., (2021) show that individuals who are eligible to receive zakat are increasing due to the pandemic. Therefore, zakat institutions need to pay attention in looking at other aids that can be distributed to the dropouts who are not included in the asnaf category.

### **History of Zakat Management In Malaysian Public Higher Education Institution**

Zakat management in higher educational institutions is a part of initiatives done by MAIN to ease the Muslim community regarding zakat matters. Islamic Religious Council of Selangor state (MAIS) began this initiative by appointing higher educational institution as Assistant Amil of IPT to execute zakat collection through salary cuts among its workforce and perform some zakat distribution to its students and workforce (Makhtar & Wahab, 2010). Universiti Teknologi MARA was the first higher educational institution appointed as Assistant Amil of IPT by the Islamic Religious Council of Selangor state (MAIS) in the year 1998 (Baharuddin Sayin et al., 2008). This concept was widened by MAIS by appointing several other public higher educational institutions as Assistant Amil of IPT. Among them was Universiti Putra Malaysia in the year 2002 (*Sejarah Penubuhan / Pusat Pengurusan Wakaf, Zakat Dan Endowmen (WAZAN)*, 2020), Universiti Islam Antarabangsa Malaysia (IIUM Endowment Fund, 2017) and Universiti Kebangsaan Malaysia in the year 2005 (Universiti Kebangsaan Malaysia, 2022). Besides that, this concept was also widened to the private higher educational institutions when MAIS also appointed Universiti Industri Selangor, Universiti Tenaga Nasional, Universiti Multimedia Malaysia, UNITAR International Universiti and Kolej Universiti Islam Selangor as Assistant Amil of IPT.

Many studies have been done discussing zakat management in IPT. Those studies gained attention among researchers when a few IPTs were allowed to perform zakat collection and distribution by the State Islamic Religious Council. Among the questions that attracted researchers was regarding the localization of zakat governance center. Rosli et al (2015), investigated the suggestion of appointing mosque institutions as a zakat governance center in IPT. The findings of a study involving 94 students from five IPTs in Selangor state indicated that the majority of respondents agreed to accept the concept of zakat management localization in mosques as it provides convenience for them. Then Dicky, Wahid (2016), performed a study on the suggestion of zakat management localisation in Politeknik Kota Kinabalu, Sabah, while Jalil et al (2017), studied the same issue Universiti Teknologi MARA Shah Alam. The findings of both studies showed that the majority of respondents consisting of the students of the institution agreed to the suggestion of localizing zakat management in

IPT. This is due to the convenience of the zakat fund application and channeling process to them without going out of campus.

Research regarding zakat collection in IPT was also done by researchers. Among the questions investigated was on zakat payment compliance and factors of income zakat payment. Muhammad et al (2016), studied the compliance level of income zakat calculation among academic staff at Universiti Pendidikan Sultan Idris. The study found that the knowledge level on payroll sources that should be calculated in zakat calculation was high for basic salary and monthly fixed allowance. Meanwhile, knowledge levels on other sources were moderate and low. Besides that, Liana, Derus & Noor, (2017), studied the factors influencing income zakat payment among the staff of Kolej Universiti Islam Pahang Sultan Ahmad Shah. The study revealed five factors influencing income zakat payment which were faith, religious knowledge, education level, zakat institution role and job status.

Besides the zakat collection aspect, researches regarding zakat in IPTA also involve issues related to the distributional sector. Issue of Haddul Kifayah which covers student's expense pattern, suggestions for Haddul Kifayah rate and the need for IPT Haddul Kifayah become the focus of study which are emphasized. Hasan et al (n.d.) and Saruchi et al (2015), in the study of expense patterns and student's Haddul Kifayah in Universiti Kebangsaan Malaysia suggested the need for evaluation and provision of specific Haddul Kifayah for students so that zakat distribution can be performed justly. This finding is supported by Baharuddin Sayin et al (2017), who found that existing Haddul Kifayah did not reflect current economic needs, especially in situation of increasing cost of living.

The issue of innovation and improvement of zakat distribution also become the focus of study. Mahmud et al (2015), created a zakat distribution system innovation at Universiti Pendidikan Sultan Idris, while a cashless transaction application is also used at Universiti Utara Malaysia as an improvement in zakat distribution. This application succeeded in decreasing 65% of the duration of the distribution process into students' accounts (Mohd Murshidi Mohd Noor et al., 2020). To facilitate staff involved in processing zakat distribution applications, there is also a website-based system (Zamli, 2019). Besides that, studies on challenges in managing zakat fund distribution to the students were also performed. A study by Aziz et al (2020), in Universiti Teknologi MARA Johor Branch found that there were five challenges, which were students' attitudes, repetitive work, slow process, inaccurate information and long distance. This finding is supported by Takril & Othman (2020), in a study among asnaf fi sabilillah in five IPT of Selangor state which found that difficulties in applying zakat aid due to incomplete records or qualification and communication gap between zakat institution.

Based on the discussion of the literature study, it was found that many studies have been done on zakat management in IPT whether from a collection or distribution aspect. This article will analyze the management of zakat aid distribution to students in IPTA by IPT zakat institution.

### Analysis of Zakat Distribution Governance in Southern Region Malaysian Public Higher Education Institution

The findings of the study will discuss four aspects of zakat aid distribution management in Southern Region IPTA which were the organizational structure of zakat aid, zakat distribution fund source, zakat beneficiary category and zakat distribution form.



Figure 1: Governance Form of IPTA Zakat Distributional Organisation

Based on Figure 1, there are three forms of organizational governance of zakat distribution in Southern Region IPTA. First, zakat distribution which is managed by Zakat Centre. This form is practiced by the Wakaf and Zakat Centre (PWZ), Universiti Sains Islam Malaysia (USIM), where the function of PWZ is to manage zakat collection and distribution and is led by the Assistant Registrar. Its implementation is through appointment as Zakat Agent by the Negeri Sembilan Islamic Council. Second, zakat distribution is managed by the Zakat Unit which is one of the units under university Islamic Centre. This second form is practiced at Universiti Teknologi Malaysia (UTM) and Universiti Tun Hussein Onn Malaysia (UTHM). Zakat distribution in UTM is managed by the Zakat and Welfare Unit, UTM Islamic Centre which is led by the Administrative Officer. Meanwhile, in UTHM, zakat distribution is performed by the Administrative Section, Zakat Management, HELWA and Publication & Multimedia, UTHM Islamic Centre which is led by the Senior Islamic Affairs Officer. Both of these institutions are appointed as Institution Amil by the Islamic Religious Council of Johor State. Third, zakat distribution is managed by the unit under the administration of the Student Affairs and Alumni Section. This form is implemented in Universiti Teknikal Malaysia Melaka (UTeM) by the Student Welfare Section, Community and Volunteer Centre, Student Affairs and Alumni Section. This section only performs zakat distribution and is led by the Senior Assistant Registrar.

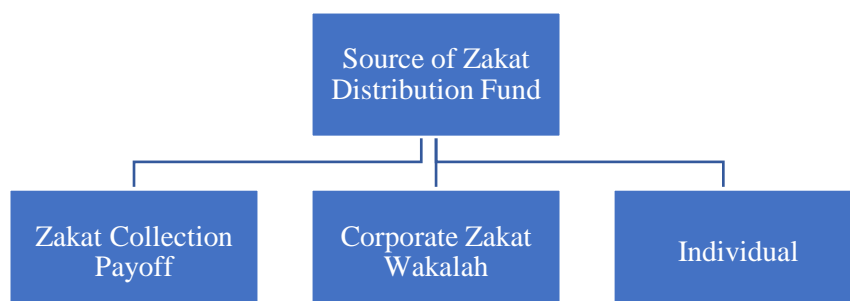


Figure 2: Source of Zakat Distribution Fund

Figure 2 shows the zakat fund source used by Southern Region IPTA to be distributed to students. There are three fund sources used which are zakat collection payoff, corporate zakat

wakalah and individual zakat contribution. All Southern Region IPTAs gain zakat distribution funds from those three sources. The payoff from the zakat collection is received from the State Islamic Religious Council based on the agreed rate in a signed agreement. Universiti Teknologi Malaysia and Universiti Tun Hussein Onn Malaysia received a payoff of 31.25 percent from the respective total zakat collection. Meanwhile, Universiti Sains Islam Malaysia received a total of 37.5 percent of the total zakat collection from the Islamic Religious Council of Negeri Sembilan. The payoff from the total zakat collection received includes zakat collection paid in cash and salary cut by the university zakat institution.

Besides zakat collection payoff, IPTA zakat institution also gains zakat distribution fund from zakat wakalah. This fund is channelled by banking institutions and corporate companies. Among banking institutions that channeled zakat wakalah are Bank Pembangunan Malaysia Berhad, Maybank Islamic Berhad, Alliance Islamic Bank, Bank Kerjasama Rakyat Malaysia, Bank Islam Malaysia Berhad, Affin Islamic Bank Berhad, Bank Simpanan Nasional, Bank Muamalat Malaysia Berhad and Lembaga Tabung Haji. While corporate companies that also channel zakat wakalah are Yayasan Amanah Raya, Pharmaniaga Logistic, UMW Holdings, Koperasi Sahabat Amanah Ikhtiar Malaysia Berhad, Payments Network Malaysia Sdn. Bhd., Poliklinik Syakirin-Lailatun Nazirah and others. Other than that, some individuals contribute respective zakat to IPT zakat institution.

Table 1

*Total Zakat Collection*

	2020	2021	2022	2023	Jumlah
UTM	8,168,287.63	7,217,721.97	7,600,992.94	8,142,076.27	31,129,078.81
UTHM	985,466.54	982,744.15	1,648,661.45	1,474,884.83	5,091,756.97
USIM	3,644,826.57	4,235,675.00	4,420,671.00	4,386,287.35	16,687,459.92
UTeM	1,035,00.00	244,333.00	824,000.00	386,888.00	1,455,221.00
Jumlah	12,798,580.74	12,680,474.12	14,494,325.39	14,390,136.45	54,363,516.70

Based on Table 1, the zakat collection performed by Southern Region IPTA from the year 2020 until 2023 totaled RM 54,363,516.70. UTM dictated the highest collection total which was RM 31,129,078.81 followed by USIM RM 16,687,457.92, UTHM RM5,091,756.97 and UTeM RM1,455,221.00. The year 2022 showed the highest collection total for the duration of those four years which was RM 14,494,325.39.

Table 2

*Asnaf Category Receiving Fakir Zakat Distribution*

	Fakir	Miskin	Gharim	Fi Sabilillah
UTM	Yes	Yes	Yes	Yes
UTHM	Yes	Yes	Yes	Yes
USIM	Yes	Yes	No	Yes
UTeM	Yes	Yes	No	No

Source: Interview informant

Table 2 shows asnaf categories given upon students to receive zakat distribution in Southern Region IPTA. Student only receives zakat distribution based on four from eight asnaf which are allocated by Islamic laws. Those asnafs are fakir, miskin, gharim and fi sabilillah. The



selection of those asnaf categories is based on allocation by MAIN through an agreement aligned with IPT. Besides that, the selection of asnaf categories is also based on zakat fund return to IPTA zakat institution for distributive purposes. All studied IPTAs distribute zakat to students who are in asnaf fakir and miskin categories. Besides that, zakat distribution to students is also channeled based on asnaf fi sabilillah. This distribution is performed by three IPTAs which are UTM, UTHM and USIM. Some IPTAs distribute zakat funds to students in gharim category. This practice is performed by UTM and UTHM who gain permission from the Islamic Religious Council of Johor State.

Table 3  
*Definition of Asnaf Fakir*

IPTA	Definition of Asnaf Fakir
UTM	Students who are incapable of aspect of life needs which are meals, accommodation, medical, education and transport in UTM. Family's income is less than fifty percent of had al-kifayah.
UTHM	A student whose head of the family does not have any financial support does not have any income resource or has income resource but not halal or has income resources but not reaching fifty percent from had al-kifayah MAIJ
USIM	Students who do not have income or properties that reach half of had al-kifayah or income less than fifty percent of had al-kifayah, or several other conditions.
UTeM	Student whose family's income is between RM0 and RM1500.00 monthly.

Table 4  
*Definition of Asnaf Miskin*

IPTA	Definition of Asnaf Miskin
UTM	Students who are incapable of aspects of life needs which are meals, accommodation, medical, education and transport in UTM. The family's income is more than fifty percent of had al-kifayah but does not reach a hundred percent of had al-kifayah
UTHM	A student whose head of the family has halal income resources but only reaches fifty percent of self and dependents needs but does not reach hundred percent of had al-kifayah.
USIM	Students who do not have income or properties that reach half of had al-kifayah or income less than fifty percent of had al-kifayah, or several other conditions.
UTeM	Student whose family's income is between RM1500 and RM4850 monthly.

Asnaf fakir and miskin are two main categories of zakat distribution beneficiaries. Based on Table 3 and Table 4 above, the determination of asnaf fakir and miskin of students by zakat institution in the Souther Region IPTA is based on family's income. Asnaf fakir student in UTM, UTHM and USIM is a student who has a family income of less than fifty percent of had al-kifayah MAIN. While asnaf fakir student in UTeM refers to a student whose family's income is less than RM 1500.00 monthly. Student grouped as asnaf miskin meanwhile refers to a student who has a family income more than fifty percent of had al-kifayah but does not reach a hundred percent. This concept is practiced by UTM, UTHM and USIM. Otherwise, asnaf

miskin student in UTeM refers to a student who has a family income between RM1500 and RM4850 monthly. Clearly, the determination of asnaf fakir and miskin in Southern Region IPTA is based on had al-kifayah published by MAIN and also the classification of household income class in Malaysia. Besides that, student who is in asnaf fakir category faces more life difficulties than asnaf miskin students.

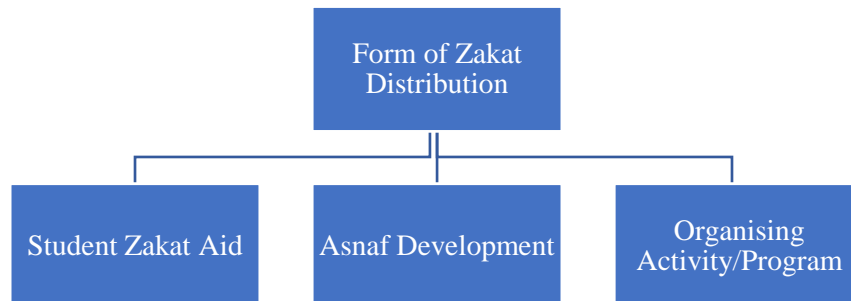


Figure 3: Form of Zakat Distribution  
Bentuk Agihan Zakat

Figure 3 shows the form of zakat distribution provided by the zakat institution of the Southern Region IPTA. Zakat distribution implementation is categorized into three forms which are student zakat aid distribution, zakat aid distribution for asnaf development and zakat aid distribution for organizing activities or programs. Student zakat aid distribution refers to zakat funds given directly to students to ease their life burden and continue studying. This form of distribution is divided into four main schemes which are the Living Cost Aid Scheme, Tuition Fees Aid Scheme, Excellence Aid Scheme and Emergency Aid Scheme. Living Cost Aid Scheme and Tuition Aid Scheme are forms of aid provided by all zakat institutions of Southern Region IPT. This aid scheme includes the Living Cost Aid/Pocket Money, a Free Meal Scheme, a Sunglasses Scheme and Hari Raya Aid. However, Industrial Training Zakat Aid and Hard Bound (Thesis) Aid are only provided by the UTM Zakat Unit, while the Excellence Aid Scheme involves the Zakat Scholarship and Convocation Award is only organized by USIM Wakaf and Zakat Centre. Nevertheless, Emergency Aid Schemes in the form of Death Contributions, Flight Ticket, Bus Ticket, Flood Disasters and Motorcycle Losses are provided by UTM, UTHM and USIM.

Table 5  
*Student Zakat Aid Distribution Scheme*

Living Cost Aid Scheme	Living Cost Aid/Pocket Money, Free Meal Scheme, Sunglasses Scheme and Hari Raya Aid
Tuition Aid Scheme	Tuition Fees Aid, Industrial Training Zakat Aid and Hard Bound (Thesis) Aid
Excellence Aid Scheme	Zakat Scholarship, Convocation Award
Emergency Aid Scheme	Death Contribution, Flight Ticket, Bus Ticket, Flood Disaster and Motorcycle Loss

Besides zakat aid distribution in monetary and material form to students, the zakat institution of Southern Region IPTA also channels zakat aid in the form of the organization of a self-development program. Among the programs organized are Asnaf Transformation Program: Personality Building Camp, Personality Development Program: Corpse Management

Workshop and Asnaf Transformation Program: "Asnaf Care". The organization of these programs aims to increase knowledge and motivate students who receive zakat aid.

The other form of zakat distribution is to aid in organizing activities that can bring benefits and uphold the image and name of Islam. This aid is channeled in monetary form to faculty or organizations found in the university. USIM Wakaf and Zakat Centre channeled an aid of RM 514,349.30 to 11 departments in the year 2023 through this form. The fund contributed was in the form of fund sponsorship for program organization, program meal contribution and equipment purchase contribution (Zakat, 2023).

In total, several RM25,912,490.03 zakat funds in Southern Region IPTA were distributed through the three forms above for the year 2020 until 2023. USIM became IPTA with the highest aid distribution in the duration which was RM 11,974,556.55, followed by UTM, UTHM and UTeM.

Table 6

*Zakat Distribution Year 2020 until 2023*

	2020	2021	2022	2023	Jumlah
UTM	1,719,649.30	1,838,282.58	2,627,517.11	3,334,587.04	9,520,036.03
UTHM	779,124.50	464,300.00	839,495.45	879,756.50	2,962,676.45
USIM	2,243,516.00	2,960,418.85	3,148,502.40	3,622,119.30	11,974,556.55
UTeM	1,035,00.00	244,333.00	824,000.00	386,888.00	1,455,221.00
	4,742,289.80	5,507,334.43	7,439,514.96	8,223,350.84	25,912,490.03

## Conclusion

In conclusion, studied IPTAs have taken a good initiative by founding an organization responsible for distributing zakat aid to university members. A tight cooperative relationship network between MAIN and IPTA has sparked a positive impact in the zakat management field. Through this cooperative network MAIN grants permission for IPTA to collect and distribute zakat funds to university members. The study found that the IPTA zakat institution succeeds in governing zakat distribution properly through various forms and schemes of distribution offered. Besides that, an increase in the total zakat distribution channeled to university members from year to year also becomes an indicator of success.

Several suggestions to improve the management of zakat distribution in IPT:

1. Increase the number of human resources to ensure management of applications for zakat distribution can be performed more accurately. This action would be a preparation looking over to increasing trend of total zakat distribution from year to year.
2. Varying the forms of zakat aid distribution, especially from the aspect of zakat research. This is because research is a factor that can improve the excellence of management in a certain field.
3. Organising sharing of experience in managing zakat distribution among IPTA zakat institutions. This sharing of expertise and skills will facilitate and bring benefit to zakat organization.

Finally, it is hoped that this study on zakat management in IPT could be widened so that it will become a reference to many parties. Effective zakat management will have a positive impact on the Muslim community in general and students in specific.

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