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# INVESTIGATION OF ZAKAT DISTRIBUTION BY AMIL ASSISTANTS OF SELECTED HIGHER EDUCATION INSTITUTION IN MALAYSIA

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**Abstract:** *As the third pillar of Islam, Zakat is a mandatory form of charity for Muslims. It is an effective means of aiding the poor and the poor, improving living standards and meeting the essential needs. Zakat's distribution is crucial and its management plays an important role in ensuring an equitable allocation of wealth. In higher education institutions such as University Teknologi Mara (UiTM), Shah Alam, Zakat, Sedekah and Wakaf Unit (ZAWAF) are responsible for its distribution. A qualitative research methodology, supported by interviews, was used to identify and address implementations, challenges and best practices in the distribution of funds to students, emphasizing the importance of addressing financial stress and promoting the fair distribution of Zakat funds. The interview was conducted with the director of ZAWAF and the head of the Distribution Unit and Program. The findings of the research provide valuable insights into current practices and areas of improvement in the distribution of zakat funds, particularly in the context of higher education institutions. It is clear that Zakat plays an important role in reducing the financial stress of students and promoting an equitable distribution of funds. However, challenges in the management and distribution of Zakat must be met to ensure their effective use in improving the community welfare of UiTM Shah Alam.*

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**Keywords:** *Zakat Distribution; Higher Education Institutions; Financial Stress; Zakat Management; Student Welfare.*

## Introduction

Zakat is an Islamic social finance instrument that is mandated to support eligible beneficiaries, purify wealth and promote social justice. Although its educational distribution can help students facing financial difficulties, access to assistance from Zakat depends on appropriate eligibility assessments, administrative procedures, and available resources (Rahim & Rahman, 2017; Muhamad et al., 2018). Consequently, the effectiveness of student zakat assistance is not determined by allocation amounts alone. The relevant issues include how institutions identify eligible Asnafs, verify the financial situation of applicants, process requests, manage responsibility and communicate assistance opportunities. Previous studies have reported problems related to governance, procedural practices and digital systems (Razali et al., 2022; Yusuf et al., 2022). Recent evidence demonstrates the need for human resources, the authenticity of information and the technical constraints of university zakat administration (Hashim et al., 2024a). In Malaysia, Zakat administration operates under state religious governance arrangements, while higher education institutions may carry out specific collection and distribution functions under authorised institutional arrangements (Islam & Salma, 2020; Hashim et al., 2024b). This study focuses on the Zakat, Sedekah and Wakaf Unit (ZAWAF) at UiTM Shah Alam. Its case setting is significant because the study can trace, through the accounts of those responsible for the unit, how student applications are evaluated, prioritised and processed within a particular campus workflow; it does not claim that this campus is statistically representative of all Malaysian institutions.

### Problem Statement and Research Gap

Prior research has examined Zakat distribution by assistant Amil at several Selangor universities (Ismail & Ali, 2021), Zakat procedures and resource constraints at UiTM Sabah (Tarmuji et al. 2022), governance in several public universities (Hashim et al. 2024a), and experiences of beneficiaries in the e-Zakat system at UiTM Seremban (Yaakob et al. 2024). Recent studies have taken into account the financial well-being of university students through the Zakat scheme through Maqasid al-Sharia (Ab Rahman, 2025, 2026) and Muhammad Adnan, 2025). These studies provide important comparative insights, but their institutional, legal or recipient-focused scope does not directly record the specific sequence of eligibility assessment, approval, assistance decision and operational constraints reported by the administrators of ZAWAF Shah Alam. Ramdani and others' direct comparison of ZAWAF (2026) provides a broader institutional context by examining UiTM and Indonesian universities, but focuses on cross-border collection, governance and student empowerment, rather than on the complete sequence of the applicants' screening decisions reported by two Shah Alam officers.

What remained insufficiently explained for this case was how the unit's officials understood the prioritisation of *fakir, miskin* and *fisabilillah* students; how *had kifayah*, PTPTN support and family circumstances informed eligibility; how digital submission and committee verification interacted; and what problems the same administrators identified in delivering assistance. The contribution of the present study is therefore a bounded, practice-oriented account of UiTM Shah Alam from two institutional key informants. It extends the literature through contextual explanation and comparison, not by claiming causal effectiveness, thematic saturation or generalisability to student recipients or other campuses. In light of recent ZAWAF-

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focused publications, the originality claimed here is confined to this interview-based operational account; it is not a claim that ZAWAF administration has previously been unstudied.

Research objectives of the study:

1. To examine the implementation of zakat distribution to students by the amil assistants of higher education institutions in UiTM Shah Alam.
2. To identify the improvements and best practices in the distribution of zakat funds to students of higher education institutions in UiTM Shah Alam.
3. To evaluate the key challenges in the distribution of zakat funds to students of higher education institutions in UiTM Shah Alam.

## Literature Review

The distribution of zakat in higher education institutions is a significant aspect of zakat management, as it plays a crucial role in the socio-economic empowerment of students. The distribution of zakat in higher learning institutions encompasses students from certificate up to Doctorate level (Hasbulah et al., 2022). This distribution is facilitated by specific units or departments within the institutions, which are responsible for the collection and distribution of zakat (Muhamad et al., 2018). The effectiveness of zakat distribution to university students is influenced by technology improvement, procedural application, and governance (Yusuf et al., 2022). Furthermore, most Malaysian higher education institutions have a dedicated department responsible for the collection and distribution of zakat (Rahim & Rahaman, 2017). The distribution of zakat for education is considered appropriate and refers to the distribution of zakat for the *sabilillah* categories (Mukhsapak & Zahid, 2019).

Research on other campuses provides points of comparison rather than a substitute for examining UiTM Shah Alam. Ismail and Ali (2021) focus on assistant-amil distribution at UKM and UPM, while Tarmuji et al. (2022) identify application volume, income verification and staffing issues at UiTM Sabah. Their findings suggest recurring implementation pressures, but differences in institutional scope and data sources limit direct assumptions about how the Shah Alam unit works. A site-specific account is consequently useful when it explains internal practices and the conditions in which those practices operate.

### The Concept of Zakat

The term "zakat" originates from the Arabic word "zaka" which conveys the meanings of holiness and growth (Mustafa et al., 2022). The fundamental principle of zakat is to purify the wealth of Muslims and contribute to the welfare and development of the community (Omar et al., 2021; Widiastuti et al., 2021). It is considered a form of worship that encompasses both individual spiritual growth and societal well-being (Aristoni, 2021; Deni & Apriliani, 2022). Zakat plays an important role in socio-economic justice and financial inclusion in Muslim communities. It is considered a mechanism for strengthening financial inclusion and addressing the disparity between rich and poor (Zauro et al., 2020). Zakat has been studied on the impact of economic growth, consumption and investment, revealing that Zakat can contribute to improving human resources, productivity and overall social income (Supremitno, 2019). In addition, zakat was identified as a strategic tool for reducing poverty and developing community welfare (Widiastuti et al., 2021; Rusmini et al., 2022). In education aid, *fisabilillah* interpretations must be taken into account in conjunction with other eligible *asnaf* and institutional assessment of needs. Contemporary research into students' eligibility for *fisabilillah* emphasizes the importance of the interpretation of fatwa and the perspective of

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*maqasid al-Shariah* (Bahri et al., 2026). However, the existence of a category of beneficiaries that can be allowed does not in itself provide automatic entitlements to each applicant, and the practical question is how to evaluate the need and priority under limited resources.

**Zakat Management in Malaysia**

The literature also emphasizes the accountability and transparency aspects of zakat management. Accountability is crucial in the disbursement and management of zakat funds, and it is linked to the concepts of trust and satisfaction among Muzakki (those who are obligated to pay zakat) (Ikhwandha & Hudayati, 2019; Mubtadi, 2019; Mustafa et al., 2022). Additionally, the integration of zakat with Corporate Social Responsibility (CSR) has been explored, highlighting its potential as a mechanism for empowerment and social justice in Islamic business practices (Arsetyo, 2021). Moreover, zakat has been examined in the context of Islamic law and governance, particularly in relation to zakat institutions and corporate zakat accounting (Irfan & Muhyarsyah, 2020; Irfan et al., 2020).

Furthermore, the study by Purwatiningsih & Yahya (2020) compares the practices of zakat management in Malaysia and Indonesia, highlighting the differences in regulation, formal institutions, criminal sanctions, and zakat potential and collection. The importance of transparency in disclosure practices for increasing the trust level of zakat payers towards zakat institutions in Malaysia is highlighted (Hasan et al., 2022). The research emphasizes the significance of disclosure practices and stakeholder management in influencing zakat payers' trust, providing valuable information for understanding zakat management in Malaysia and its implications for trust and stakeholder relationships within the zakat system (Hasan et al., 2022).

In addition, a study by Yamaludin & Alwi (2023) formulates a new collaboration model to be adopted by zakat institutions and Islamic financial institutions in supporting gharimin recipients to pay off debt and meet basic needs during the pandemic in Malaysia (Yamaludin & Alwi, 2023). This study provides insights into the potential collaborative models for zakat institutions to address specific societal needs during challenging times. Hashim et al. (2024a) examine governance arrangements at four Malaysian public universities; Hashim et al. (2024b) identify challenges concerning human resources, funds, information technology, attitudes and data authenticity. These findings help distinguish formal administrative arrangements from the capacity to implement them consistently.

Comparative evidence shows that there is no uniform distribution system at all campuses. Ab Rahman et al. (2025) investigates UKM schemes from the perspective of Maqasid al-Shariah, while Ab Rahman et al. (2026) Compare UNITEN and UKM within a wakalah and legal governance environment. These studies emphasize the correspondingness of norms and the institutional design of assistance schemes. The present case deals with a narrower operational question: How the responsible officials of UTM Shah Alam describe the selection, priority and administrative stages before disbursement of candidates. The evidence of the recipients is equally important, but analytically different. Yaakob et al. (2024) uses UiTM Seremban recipients' interviews to discuss delivery delays and dissemination of information, while Mohd Adnan et al. (2025) report on the ongoing costs of living pressure among the recipients of fisabilillah student contracts. These studies provide perspectives that are not available only to administrative staff. They also warn against interpreting the descriptions of institutional processes as proof that students are being supported in sufficient, equitable or timely terms.

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### Zakat Distribution in Higher Education Institutions

The study conducted by Ismail and Ali (2021) analyzed the zakat distribution by amil assistants of higher education institutions in Selangor, particularly at Universiti Kebangsaan Malaysia (UKM) and Universiti Putra Malaysia (UPM). The findings revealed a strong commitment by the amil assistants in effectively distributing zakat assistance to student asnaf, contributing to their educational pursuits and overall well-being. Approximately 43.75% of the total zakat collection was allocated to five categories of student asnaf, providing financial aid, study materials, and development programs. However, the study identified issues related to a lack of awareness among student asnaf regarding the procedures and eligibility criteria for applying for zakat assistance, leading to a limited number of beneficiaries. Additionally, some student asnaf still required zakat assistance despite receiving financial support from the National Higher Education Fund Corporation (PTPTN). In addition, Darapar and Haron (2022) proposed a framework for improving the method of zakat collection through salary deduction to ensure sustainability. This study aligns with the issues identified in the primary study regarding the need for more effective zakat collection methods.

Based on the study conducted by Tarmuji et al. (2022) on the zakat distribution process at UiTM Cawangan Sabah, it is evident that there are systematic procedures in place to facilitate the distribution of zakat to students, particularly during the challenging period of the Covid-19 pandemic. However, the study also highlights several challenges in managing the zakat distribution process, such as the high volume of applications received, especially during the pandemic, leading to some eligible students being unable to receive zakat due to limited funds. In support of the study by Tarmuji et al. (2022) and Razali et al. (2022) discuss issues and challenges related to zakat distribution, particularly focusing on staffing and economic aspects. This aligns with the challenges highlighted in the study at UiTM Cawangan Sabah, emphasizing the significance of addressing staffing-related issues in zakat distribution. Furthermore, the study by Widiastuti et al. (2021) provides insights into optimizing zakat governance, which could offer valuable strategies for enhancing the management of zakat distribution, potentially addressing the challenges identified in the UiTM Cawangan Sabah study.

The management of zakat fund distribution in higher education institutions faces various challenges such as lack of awareness among students, time-consuming manual processes, inaccurate information provided by applicants, and lack of proper coordination and scheduling. These challenges have led to inefficiencies and delays in the distribution of zakat funds to deserving students. Several improvements have been suggested, including increasing awareness among students, streamlining the application review process, improving the accuracy of information provided by applicants, enhancing the efficiency of the distribution process, and ensuring transparency and fairness in the distribution of zakat funds (Razali et al., 2022). Furthermore, good governance and compliance play a crucial role in addressing these challenges. Sawmar and Mohammed (2021), emphasize the need for transparency and good governance in zakat distribution to enhance compliance. They propose a conceptual framework to enhance zakat compliance through good governance, which aligns with the need for transparency and fairness in zakat fund distribution (Sawmar and Mohammed, 2021).

Recent cross-institutional work extends these comparisons. Hashim et al. (2024a) show that university distribution operates through particular organisational relationships and assistance categories, and Hashim et al. (2024b) detail resource, technological and information-related constraints. These studies reinforce the need to analyse both governance structures and the practical sequence of application review. In this study, those concerns are examined at the point

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where ZAWAF managers describe screening and approval decisions. An institutional governance perspective must also consider the delegation of collection and distribution authority and competency of appointed amil, which are examined explicitly by Ab Rahman et al. (2024) and Ab Rahman and Abd Shakor (2024).

**Management of Zakat Under ZAWAF**

The proceeds of zakat at UITM are distributed through the Zakat Trust Fund (Tabung Amanah Zakat), which considers the subsistence and academic needs of the students. This distribution process ensures that the zakat aid is allocated in a manner that addresses both the basic living requirements and the educational necessities of the recipients. The Zakat Trust Fund plays a crucial role in managing and disbursing the zakat proceeds to eligible students, thereby contributing to their overall well-being and academic pursuits. The zakat collection mechanism in UiTM is implemented through several ways such as through the Salary deduction scheme monthly. In addition, zakat payment at the counter by cash or cheque can also be done by attending the ZAWAF office (Yaakob et.al., 2023). However, due to COVID-19 pandemic, ZAWAF now offers online payment options instead of traditional cash payments. This new method is more efficient, convenient, and faster, and make ZAWAF a cashless operation to make business easier. Yaakob et al. (2025) outline ZAWAF's role in Islamic social finance and its relationship to the Sustainable Development Goals, primarily through a literature-based analytical approach. Nurdin et al. (2025) develop a data-visualisation dashboard for UiTM Selangor zakat distribution, suggesting potential benefits for monitoring allocation patterns and transparency, without proving improved disbursement outcomes. Ramdani et al. (2026) compare ZAWAF with an Indonesian university zakat institution, identifying different collection arrangements and shared interests in student empowerment. These studies document strategic objectives, digital analytics and cross-country institutional contrasts, whereas the current interview account examines how the two Shah Alam administrators describe the internal sequence of applicant eligibility, prioritisation, verification and approval.

**Table 1: Comparison of Selected University Zakat Studies**

| Study / setting | Evidence or main emphasis | Implication for the present study |
|---|---|---|
| Ismail & Ali (2021); UKM/UPM | Assistant amil; eligibility awareness and distribution | Establishes similar questions but not the Shah Alam administrative workflow |
| Tarmuji et al. (2022); UiTM Sabah | Applications, income verification, resources and staffing | Shows operational challenges that require site-specific examination |
| Hashim et al. (2024a, 2024b); public HEIs | Governance arrangements and resource/information challenges | Provides cross-campus governance context |
| Yaakob et al. (2024); UiTM Seremban | Recipient accounts of e-Zakat, delays and communication | Highlights a recipient perspective absent from this study |
| Ab Rahman et al. (2025, 2026); UKM/UNITEN | Maqasid, zakat schemes and legal/wakalah arrangements | Adds normative and comparative context for institutional decisions |
| Mohd Adnan et al. (2025); public universities | Recipient financial well-being and adequacy of assistance | Shows why administrative process cannot alone establish impact |

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| Study / setting | Evidence or main emphasis | Implication for the present study |
|---|---|---|
| Ab Rahman & Abd Shakor (2024); Malaysian HEIs | Amil integrity, skills, knowledge and professional readiness | Adds institutional capacity as a distinct dimension of implementation |
| Ab Rahman et al. (2024); Malaysian HEIs | Wakalah authority and requirements set by state zakat institutions | Clarifies delegation and oversight without verifying local compliance |
| Yahaya et al. (2024); UiTM Terengganu / Indonesia | Pilot survey of 54 students; reported cross-institutional differences | Student outcome evidence cannot be inferred from administrative interviews |
| Nurdin et al. (2025); UiTM Selangor | Data-visualisation dashboard to examine zakat allocations | Digital design is not equivalent to measured processing effectiveness |
| Yaakob et al. (2025); ZAWAF UiTM | SDGs and Islamic social-finance institutional objectives | Provides strategic context beyond the local screening workflow |
| Ramdani et al. (2026); ZAWAF / Indonesia | Cross-country comparison of collection, delivery and empowerment | Existing ZAWAF evidence; current study adds narrower reported workflow |

Source: Author's compilation

## Research Methodology

For this study, data was collected using qualitative methods through conducting interviews. The use of semi-structured interviews, a common method in social sciences studies, was chosen due to its flexibility in allowing for the addition of new questions during the interview, thereby enabling a comprehensive exploration of the topic. Additionally, the study did not just rely on interview scripts. The data collection from the interview is essential for identifying the effectiveness of the distributions, providing valuable insights for ZAWAF to improve and learn from their practices. The qualitative research methodology, supported by interviews offers a robust framework for exploring the multifaceted nature of zakat distribution within the context of higher education institutions. The use of thematic analysis as a data analysis method provides a systematic and rigorous approach to identifying, analysing, and reporting patterns or themes within the qualitative data, contributing to a comprehensive understanding of the research topic. Qualitative data analysis involves studying individuals and events within their environments, examining the implications of people involved in the events. Therefore, this study only utilized face-to-face interviews, allowing the researcher to directly communicate with informants and gather firsthand information relevant to the study.

### Face to Face Interview

This study employed face-to-face interviews using a semi-structured approach with ZAWAF officers to facilitate the acquisition of responses to the research inquiries. Face-to-face interviews serve as a direct means of gathering information from accessible sources. The determination of the appropriate sample size for qualitative data collection through interviews has been a subject of debate among researchers. The selection of the sample size is contingent upon the study's methodology and objectives, with no fixed number stipulated for qualitative research. Instead, the adequacy of the sample size is evaluated based on its ability to address the research questions and fulfil the study's objectives. In this study, two informants involved in zakat distributions were selected, and the interviews concluded upon reaching the saturation level, aligning with the approach cited by Lowe et al. (2018). The interviews were conducted

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with the Director of ZAWAF and a senior officer responsible for zakat distribution. Prior to the interviews, the researcher provided the questions to the informants to facilitate thorough preparation, thereby optimizing the efficiency of the interview process. However, certain questions required clarification during the interview, underscoring the importance of ensuring the interviewees' comprehension of the inquiries. The recording of the interview sessions served as a means of documentation and facilitated the analysis of non-verbal indicates and additional information.

## Results and Discussion

The data presented in Table 1 provides an overview of the interviewed participants, specifically two zakat experts from ZAWAF who actively contributed to this study. The interviews conducted delved into the examination of zakat distribution implementation, improvements, best practices and challenges for improving zakat fund distributions, drawing from the valuable insights and experiences of the ZAWAF representatives.

**Table 2: Interview Participants and Institutional Roles**

| Informant | Position | Perspective sought |
|---|---|---|
| A | Director of ZAWAF | Institutional priorities, eligibility and governance |
| B | Head of Distribution Unit and Program | Application processing, verification and delivery practice |

Source: Authors' interview descriptions

Figure 1 organises the major topics represented in the interviews: implementation of distribution, challenges, and suggested improvements. These are descriptive categories used to summarise the accounts of two ZAWAF representatives rather than evidence that all possible institutional themes were exhausted. Ten interview questions were reported, some of which were combined in presenting related responses.

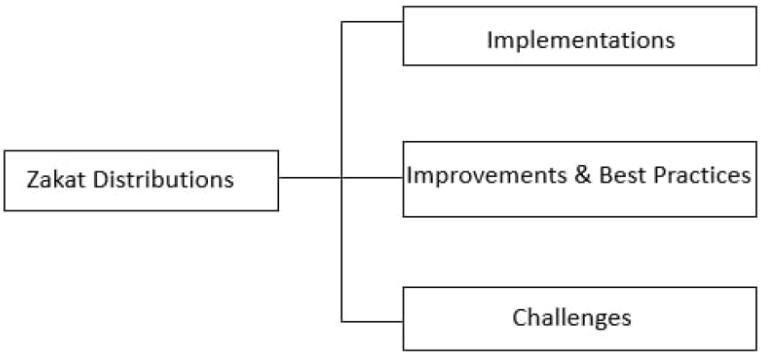



**Figure 1: Main theme and sub-themes of zakat distribution**

Figure 2 illustrates the institutional application and approval sequence described by the informants. According to the interviewed officers, students apply for assistance through the i-Student Portal using the e-Zakat system and submit supporting documents. The applications then undergo disciplinary, sponsorship and eligibility checks; selected applicants participate in online or face-to-face interviews assessing income, expenses, assets, liabilities and family circumstances. The accounts describe subsequent review by the distribution committee, confirmation by the UiTM Treasurer and transfer to a student bank account. Figure 2 summarises this reported workflow. The study did not independently time or audit individual applications.

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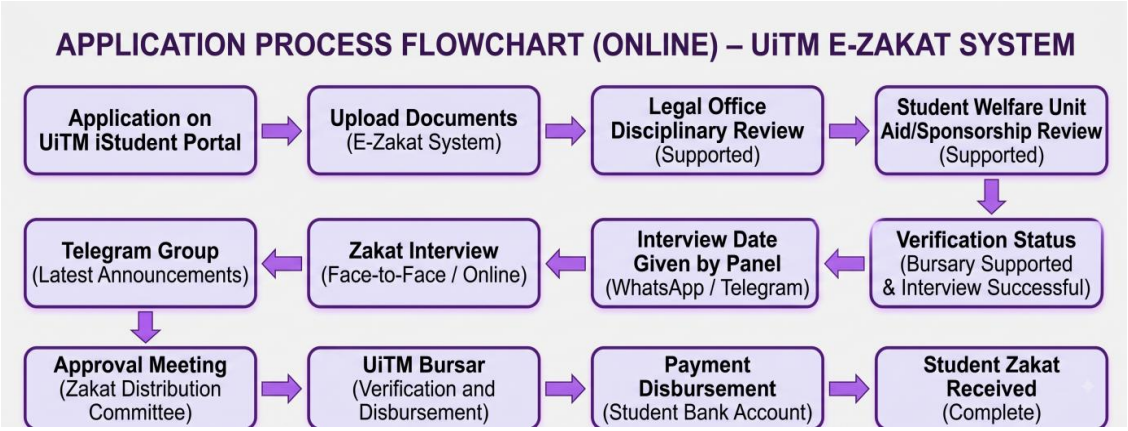



**Figure 2: Flowchart of Online Process (E-Zakat System UiTM)**

**Table 3: Summary of Interview Responses by Two Informants**

| Scope of Questions | Informant / Position | Summary of Interview Response | Selected Quote |
|---|---|---|---|
| **Understanding of Zakat and Asnaf** | **Informant A** | The concept of *fisabilillah* is interpreted broadly to include students pursuing education. Nevertheless, limited funds require ZAWAF to prioritise students according to financial need. | "...it is unfeasible to allocate zakat to all students." |
| **Priority of Asnaf** | **Informant A** | Although students can generally be considered under *fisabilillah*, ZAWAF prioritises *fakir* and *miskin*. Assistance to *fisabilillah* students is considered after the needs of poorer students have been addressed. | "...the focus is initially directed towards the poor and needy, followed by asnaf fisabilillah, mualaf, and ibn sabil." |
| **Had Kifayah Assessment** | **Informant A** | Had Kifayah is used specifically to determine whether applicants qualify as *fakir* or *miskin*. The assessment considers household income, dependants and the financial position of the head of the family. | "The categorization of students as poor and needy is determined through the calculation of the had kifayah..." |
| **Family Financial Position** | **Informant A** | Although students may receive PTPTN or sponsorship, ZAWAF also considers parents' income because family financial difficulties can directly affect students' ability to finance their studies. | "...the financial challenges faced by parents can also impact the students' ability to afford their expenses..." |
| **Application and Verification Process** | **Informant B** | Applications are processed through the online system and undergo several stages, including document submission, disciplinary checking, sponsorship verification, interview, committee approval and payment. | The interview examines students' "income, expenses, assets, liabilities, and family members." |

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| | | | |
|---|---|---|---|
| | | Interviews provide further evidence of applicants' actual financial situations. | |
| **Amount and Form of Assistance** | **Informant B** | Zakat assistance is mainly financial. The amount differs according to asnaf category, study level and whether the student receives PTPTN. Students receiving PTPTN generally receive a reduced amount because zakat functions as additional financial support. | "...if the individual has PTPTN, the assistance is halved." |
| **Needs-Based Distribution** | **Informant A** | Assistance may be adjusted according to the student's actual needs. Interviews help identify whether support is required for tuition fees, living expenses or other urgent needs. Faculties and management may also refer to emergency cases directly to ZAWAF. | "By conducting interviews, we gain insight into the specific needs of the students." |
| **Transparency and Integrity** | **Informant A** | Distribution decisions undergo several levels of scrutiny. Interview panel decisions are reviewed by ZAWAF and subsequently considered in a distribution meeting involving university management, the treasurer, experts and an LZS representative. | "The transparency process begins with a panel of interviews..." |
| **Improvement: Cut-off Date** | **Informant B** | ZAWAF introduced application cut-off dates and a first-come, first-served interview system because the previous flexible scheduling system created delays and rescheduling problems. | "The interviews are conducted on a first-come, first-served basis." |
| **Digitalisation** | **Informant A** | The distribution process has increasingly shifted towards digitalisation. Students upload documents electronically, interviews may be conducted online, and approved assistance is transferred directly to student accounts. | "The process has transitioned to full digitization..." |
| **Challenge: Limited Zakat Collection** | **Informant A** | One major challenge is that only part of the UiTM workforce contributes zakat through UiTM. This restricts the amount that can be returned for student distribution. Corporate zakat may be used to address shortfalls. | "...out of our 18,000 staff members... only 5555 staff pay zakat at UiTM..." |
| **Challenge: Outdated Student Data** | **Informant A** | Inaccurate or outdated student information makes eligibility assessment more difficult. The informant suggested that student information should be updated regularly to support more accurate distribution decisions. | "Sometimes, obtaining accurate student information can be challenging." |

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| **Challenge: Limited Manpower** | **Informant A** | The large number of zakat applications exceeds the capacity of the existing workforce. Staff must process, verify and manage applications from several UiTM campuses and locations. | "The high volume of student applications for zakat exceeds the capacity of the available workforce..." |
| **Challenge: Student Awareness** | **Informant B** | Some students remain unaware of zakat assistance despite announcements and promotional activities through social media and student communication channels. | "Many students are still unaware of the availability of zakat assistance..." |

Source: Authors' compilation. Note: Informant A: Director of ZAWAF; Informant B: Head of Distribution Unit & Program.

The study used an estimated sample of experts to select two key informants in senior positions at ZAWAF UiTM Shah Alam. The information providers were chosen based on specialized institutional knowledge, direct involvement in Zakat management and responsibility for monitoring Zakat distribution. Based on the information power concept proposed by Malterud and others, in 2016, the selection ranked the relevance and depth of the information provided by participants rather than the size of the sample. The findings of the theme show that both informants see Zakat distribution as a process based on needs and structure rather than an automatic right for all students. Although students may fall within the broad category of *fisabilillah*, priority is given to *fakir* and *miskin* students based on their financial circumstances and *had kifayah* assessment. From an operational perspective, zakat distribution involves several stages of screening and verification, including assessment of financial status, sponsorship, supporting documents and interviews. The involvement of different university authorities in the approval process further strengthens transparency and accountability.

The officials also identified constrained allocations, outdated student records, staffing pressure and limited awareness of assistance. These reported challenges echo cross-institutional issues identified by Hashim et al. (2024b), while descriptions of digital application should be read against recipient-focused evidence of communication and delay concerns at UiTM Seremban (Yaakob et al., 2024). The contrast is instructive: administrative digitisation can coexist with barriers experienced by applicants. Because the present interviews did not include recipients or application-level records, these outcomes remain questions for further empirical assessment. Nurdin et al. (2025) propose data visualisation to aid UiTM zakat monitoring, but their design-oriented findings are not evidence that the dashboard has already improved individual application outcomes. The present interviews likewise cannot validate such an effect.

## Conclusion

Zakat played an important role in supporting the poor and the needy and promoted social responsibility, generosity and the equitable distribution of wealth within the Muslim community. In higher education, it is possible to improve the effective distribution of Zakat to students. These include the implementation of the Kipple Pay e-wallet to improve the speed, efficiency, transparency and accessibility of zakat payments; increasing student awareness through regular seminars, forums and interactive interactions with ZAWAF representatives; and improving digital data systems to ensure accurate, updated, user-friendly and accessible application and distribution processes. These initiatives together can improve the efficiency, transparency and efficiency of Zakat distribution and ensure that eligible students receive timely and appropriate financial assistance. Finally, the study focuses on UiTM Shah Alam, a study

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on Zakat's implementation, improvements and challenges in the distribution of higher education institutions. The results provided a valuable overview of current practices and areas of improvement and highlighted the importance of addressing student financial stress and promoting an equitable distribution of Zakat funds. Furthermore, this study has contributed to the academic literature on Zakat management and distribution and has paved the way for further research and potential improvements in Zakat governance and technology. The results also showed that ZAWAF implemented the best practices and made significant efforts to effectively distribute Zakat funds to students. The director of ZAWAF highlighted that timely donation of Zakat funds to students was a key measure of the organization's success.

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