

## The Strategy for Distributing Zakat Funds in Improving the Welfare of Mustahik by BAZNAS of Lima Puluh Kota Regency for the Community of Nagari Galugua, Kapur IX District

Sinta Meinora<sup>1\*</sup>, Yefri Joni<sup>2</sup>, Ali Rahman<sup>3</sup>, Rahmi<sup>4</sup>

Faculty of Islamic Economics and Business, Sjech M. Djamil Djambek State Islamic University Bukittinggi \*<sup>1, 2, 3, 4</sup>

<sup>1</sup>email: [sintameinora03@gmail.com](mailto:sintameinora03@gmail.com)

<sup>2</sup>email: [Yefrijoni@gmail.com](mailto:Yefrijoni@gmail.com)

<sup>3</sup>email: [alirahman@iainbukittinggi.ac.id](mailto:alirahman@iainbukittinggi.ac.id)

<sup>4</sup>email: [rahmi@uinbukittinggi.ac.id](mailto:rahmi@uinbukittinggi.ac.id)

### Article Info

<b>Received:</b> November 13, 2025	<b>Revised:</b> December 16, 2025	<b>Accepted:</b> January 18, 2026	<b>Published:</b> February 17, 2026
---------------------------------------	--------------------------------------	--------------------------------------	--

**Abstract:** This study aims to determine Baznas Lima Puluh Kota Regency's Efforts in Distributing Zakat Funds Evenly in Nagari Galugua, Kapur IX District. This study uses a qualitative descriptive research type that produces descriptive data in the form of words and the use of theoretical foundations so that the focus of the research is in accordance with field facts. Data collection methods are by interview, direct observation in the field, and documentation. The results of the study from Baznas' efforts in distributing zakat funds evenly in Nagari Galugua face internal and external challenges. For internal, Baznas faces limited human resources who are certified and qualified as Amil Zakat. While external, the geographical conditions of Nagari Galugua are remote and difficult to reach, making it difficult for Baznas officers to access.

**Abstrak:** Penelitian ini bertujuan untuk mengetahui upaya BAZNAS Kabupaten Lima Puluh Kota dalam mendistribusikan dana zakat secara merata di Nagari Galugua, Kecamatan Kapur IX. Penelitian ini menggunakan jenis penelitian deskriptif kualitatif yang menghasilkan data deskriptif berupa kata-kata serta menggunakan landasan teori sehingga fokus penelitian sesuai dengan fakta di lapangan. Metode pengumpulan data dilakukan melalui wawancara, observasi langsung di lapangan, dan dokumentasi. Hasil penelitian menunjukkan bahwa upaya BAZNAS dalam mendistribusikan dana zakat secara merata di Nagari Galugua menghadapi tantangan internal dan eksternal. Secara internal, BAZNAS menghadapi keterbatasan sumber daya manusia yang tersertifikasi dan memenuhi kualifikasi sebagai amil zakat. Sementara itu, secara eksternal, kondisi geografis

Nagari Galugua yang terpencil dan sulit dijangkau menyulitkan petugas BAZNAS dalam melakukan akses.

**Keywords:** Strategy; Distribution; Zakat; Baznas.

**Kata Kunci:** Strategi; Distribusi; Zakat; BAZNAS.

### A. Introduction

Zakat is an Islamic economic instrument with significant potential to support poverty alleviation efforts and improve community welfare. Planned, targeted, and sustainable management and distribution of zakat not only serve to fulfill the consumptive needs of recipients but also serve as a means of economic empowerment. In this context, the role of zakat management institutions is highly strategic in ensuring the optimal benefits of zakat funds for those in need. The National Zakat Agency (BAZNAS), as an official state institution, has a mandate to manage and distribute zakat professionally in accordance with sharia principles. At the regional level, BAZNAS Lima Puluh Kota Regency implements various zakat fund distribution strategies aimed at improving the welfare of recipients, particularly in the Galugua Village community, Kapur IX District.

Although various zakat distribution programs have been implemented, the effectiveness of the strategies implemented in improving the welfare of those entitled to receive alms still requires in-depth study. In practice, some zakat distribution tends to be consumptive and has not been able to fully encourage the sustainable economic independence of those entitled to receive alms. Furthermore, differences in the socioeconomic conditions of communities in each region require a contextual zakat distribution strategy based on local needs. Therefore, it is important to examine the zakat fund distribution strategy implemented by the National Zakat Agency (BAZNAS) of Lima Puluh Kota Regency to the community of Nagari Galugua, Kapur IX District, and

the extent to which this strategy contributes to improving the welfare of those entitled to receive alms.

Zakat, linguistically, means "blessing," "development and progress," "sacredness," and "well-being." (Hikmah, 2023). Terminologically, zakat is a portion of wealth, subject to specific conditions, that Allah SWT requires of its owner, to be handed over to those authorized to receive it, according to predetermined conditions. Zakat is a method for channeling income from the wealthy to those in need, with the hope of alleviating poverty. The scope of zakat is not merely worship; it also holds a social significance, where wealth creation must be balanced, not only among the wealthy but also among the poor. (Kurniawan, 2023).

The law of carrying out zakat, namely Fardhu Ain, is mandatory for people who are able to carry it out. Allah SWT says in Surah Al-Baqarah verse 43:

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ

Meaning: "And establish prayer, pay zakat, and bow with those who bow." The zakat distribution system varies from time to time. Initially, zakat was primarily channeled for consumptive activities, but recently, zakat funds have been increasingly used for productive activities. This effort is expected to shift the social hierarchy from the lowest (mustahik) to the highest (muzakki). Zakat collection cannot be done at the behest of the muzakki; rather, the muzakki voluntarily determines the amount of property they must pay to fulfill their obligations.

To ensure efficient zakat management, a zakat management body, Baznas, is required. BAZNAS, short for Badan Amil Zakat Nasional (National Zakat Amil Body), regulates all matters related to zakat. This body is managed by the government and operates professionally with a sense of responsibility. In this case, the government is responsible for providing protection and guidance to the recipients of zakat and zakat managers (Siti, 2016). Each region must have a BAZNAS (National Agency for Zakat

Management) to manage zakat. In Fifty Cities Regency, there is a BAZNAS for Fifty Cities Regency.

The government has issued Law No. 23 of 2011 concerning Zakat Management and Minister of Religious Affairs Regulation No. 581 of 1999 concerning Zakat Management Applications. The government regulations regarding Zakat management issued by the government serve as a reference in managing Zakat. The resulting funds can be managed effectively, allowing them to be used for poverty alleviation.

According to Afzalurrahman, distribution is the activity of distributing wealth to various sectors of creation, fostering participation among individuals, communities, and the state (Afzalurrahman, 1995). Syafi'i Antonio reports that in Islam there are two distribution systems: one that follows the market method, while the other is based on the principle of social equality within society.

Safety is one of the goals a country aspires to achieve. However, in reality, not all citizens can experience this situation. A low level of safety will give rise to problems. These problems include poverty and unemployment. These problems are not unnoticed by the government. The government, through various programs, aims to reduce poverty and unemployment in Indonesia. However, in practice, these programs face obstacles that ultimately hinder the government's goal of reducing poverty and unemployment in Indonesia.

**Names of Employees at Baznas Lima Puluh Kota Regency**

No	Names of Employees at Baznas Regency 50 Cities	Position	Certification
1	Yulius, S.Ag.,M.Ag	Chief Executive	Already
2	H. Nursal, S.Pd,I	Deputy Chair I	Not yet
3	Gusrie Efendi, S.Pd	Deputy Chair II	Already
4	Edrimal, Dt. Ulak Cinamo	Deputy Chair III	Already
5	Suhendri, S. Ag	Deputy Chairman IV	Not yet
6	Gustina Martha, SH., MH	Head of Administration and Finance	Already

7	Fitriyani, SE	Staff Admin and Finance and Reporting	Already
8	Fakhri Thahari	IT-Media Staff	Not yet
9	Jonres Marianto, S.Ag	Head of Artificial Distribution and Utilization	Already
0	Yoserizal	Staff Artificial Collection	Not yet
11	Febriani	Public Service Artificial Staff (Front Office)	Not yet
12	Aninda A.md	ADM, HR & General Staff	Not yet
13	Ilham Febrian, SE	Volunteer	Not yet
14	Fadhil Alkarim	Volunteer	Not yet

*Source: Interview Results with Gustina Martha SH, MH, Head of Administration and Finance at Baznas, Lima Puluh Kota Regency, November 17, 2024*

Based on the results of a questionnaire conducted by researchers, one of the Charity Amils (Amil Charity Managers) is the Head of Administrative and Financial Products at the Fifty Cities Regency Baznas (National Zakat Agency). Charity Amils play a crucial role in managing, creating, and optimizing charity budgets. However, not all Charity Amils are certified as Executive Amils. This certification is necessary to ensure the competence, integrity, and accountability of Amils in carrying out their duties.

Charity managers must meet certain standards before being considered professionals in the field of charity management. Certification must be achieved through annual or biennial training and evaluation, related to available funding. If an Amil meets the qualification requirements, they will receive a certificate stating that they have passed the training and testing. A certified Amil certainly has better descriptions and abilities than an uncertified Amil.

Baznas has conducted certification activities frequently, but not all executive Amils in Baznas 5 Puluh Kota have been certified. Baznas has 14 executive Amils, consisting of 5 directors and 9 executive Amils. Of these 14, only six have been certified (3 directors and 3 executive Amils). This undoubtedly presents a challenge for

Baznas 5 Puluh Kota Regency in distributing charitable funds to achieve predetermined goals.

**The Amount of Consumptive Zakat and Productive Zakat Distribution by BAZNAS  
 Lima Puluh Kota Regency in Nagari Galugua, Kapur IX District, 2019-2023 Period**

<b>CONSUMPTION ZAKAT</b>		
<b>Year</b>	<b>Distribution</b>	<b>Number of Mustahik</b>
<b>2019</b>	7.800.000	7 Person
<b>2020</b>	6.200.000	9 Person
<b>2021</b>	10.200.000	13 Person
<b>2022</b>	29.450.000	6 Person
<b>2023</b>	50.650.000	24 Person
<b>PRODUCTIVE ZAKAT</b>		
<b>Year</b>	<b>Distribution</b>	<b>Number of Mustahik</b>
<b>2019</b>	2.500.000	1 Person
<b>2020</b>	-	-
<b>2021</b>	-	-
<b>2022</b>	-	-
<b>2023</b>	-	-

Source: BAZNAS Distribution Report, Lima Puluh Kota Regency, Kapur IX District, Galugua Village

Based on the 2023 population census of Galugua Village, obtained from the village head's office, the population of Galugua Village reached 2,437, consisting of 1,245 men and 1,192 women. Chart 1.2 above shows that this figure does not yet cover all eligible recipients of zakat from the Fifty Cities Regency Baznas. Based on interviews with researchers regarding the zakat collectors (UPZ), Riki's father stated that there are 17 muzakki (obligees) in Galugua Village. However, they do not pay their zakat through the UPZ but distribute it directly to residents. There are also 217 eligible recipients who have not yet received zakat from the Fifty Cities Regency Baznas. 29 elementary, middle, and high school students and 15 university students are considered less capable of receiving learning support but until now this support has not been

distributed (Riki, 2024). So it can be observed that the zakat budget in Galugua village has not been running optimally.

Based on the results of a Q&A with one of the executive amils, namely the Head of Administration and Finance at Baznas Fifty Cities Regency, researchers stated that the opportunity to create a zakat budget in Galugua Village is indeed large, but many of the zakat collectors (UPZ) in Galugua Village are inactive. As a result, many residents in the Village are still unable to be helped. As can be seen from Chart 1.1 above, the productive zakat budget creation in Galugua Village in 2020–2023 was not optimal, due to:

- 1). The incentives are based solely on proposals from eligible beneficiaries, and those from Galugua villages whose proposals were not submitted to Baznas in Fifty Cities Regency. Baznas often requests village elders and zakat collectors (UPZ) to nominate one or two potential recipients of productive zakat incentives. However, within a predetermined time limit, if no recommendation is made by the village by that time limit, no productive zakat income will be generated.
- 2). Coordination between Baznas and village elders and zakat collectors (UPZ) is difficult due to the difficulty of contacting them due to the lack of a sign in Galugua Village.

The lack of signs in Gelugur Village is a clear challenge in zakat budgeting (Gustina, 2024). Communication barriers caused by the lack of telecommunications infrastructure in Galugua Village make communication difficult, resulting in weak coordination between BAZNAS (National Agency for Zakat Development), Village Heads, and the Zakat Collection Agency (UPZ). This can lead to slow and ineffective decision-making, reporting, and program evaluation. The creation of incentives is often untimely and

inconsistent with community expectations. It also makes it difficult for residents to obtain information regarding zakat budget management.

Based on field observations, Galugua Village is one of the villages located in Kapur IX District, where the majority of the population works in the agricultural sector. Galugua Village covers 196.36 kilometers. In Galugua Village, most of the land is used for growing gambier and antah gardens. The vast land area indicates that the economic potential of the agricultural sector, especially antah and gambier plants, is quite significant. However, in the reality of living in society, especially in Nagari Galugua, Kapur IX District, from the past until now, it is felt that the land has not been used optimally because many residents do not have sufficient capital to start a business on the empty land.

Based on interviews with a resident of Galugua Village, Mr. Dison, a beneficiary who owns a large but neglected plot of land, reported that establishing a business on the land requires substantial capital. If he can receive productive zakat in the form of business capital, the funds can be used to purchase seeds, fertilizer, and agricultural equipment. Consequently, productive zakat can be used to increase the beneficiary's income, provide a sustainable source of income, and improve the economic well-being of the residents of Galugua Village (Dison, 2024).

Productive zakat can be a solution to empower the residents of Galugua Village, particularly in developing agricultural businesses. By providing business capital, seedling training, and greater market access, it is hoped that residents can increase their income and well-being.

The journey from Baznas Fifty Cities (the distribution center) to Galugua village takes four hours, and the roads are often rough and difficult to navigate, especially during the rainy season. In Galugua village, the rough dirt roads are exacerbated during the rainy season. During heavy rain, the dirt roads become extremely slippery and

muddy, making it difficult for vehicles to navigate. This thick, watery mud creates a slippery surface, making vehicles prone to derailment and loss of control. In deeper man-made areas, the rainwater-soaked soil softens, creating quite deep puddles. This situation causes vehicles, especially those without large tires or those not equipped with off-road vehicles, to become stuck or become stuck in the mud. This situation makes it difficult for drivers to continue their journey, and they often need help to pull their vehicles out of the puddles. This limited road access can impact zakat collection, especially as the route is a vital one. Moreover, the National Zakat Agency (BAZNAS) does not yet have sufficient facilities to support the activity of making zakat to the Galugua village, such as operational transportation.

### **Distribution**

Manufacturing is an economic activity that bridges the gap between creation and consumption (Wetriningsih, 2018). Milla Adiratna Sunny, in her work, explains that distribution generally consists of: 1) Transferring raw materials from the agent (supplier) at the beginning of production, 2) Reconciling the processing of raw materials into finished goods, 3) Packaging, 4) Arranging supplies, and 5) Transferring them to consumers (Milla, 2024).

### **Zakat**

Zakat is a powerful tool or bond for strengthening people's ties with Allah SWT and supporting the people (both rich and poor) (Ahmad, 2017). Zakat is one of the three pillars of Islam, firmly grounded in the Quran and the Sunnah. Furthermore, it is supported by numerous Islamic texts.

### **Welfare**

For the Islamic Economics Research and Development Center (PP3EI), security has two interpretations, namely: 1) Holistic and balanced security, namely having adequate

modules or fulfilling people's and social desires. 2) Safety of the earth and the afterlife (falah), because people do not live in this world but also live in the afterlife.

Safety can be measured from a number of perspectives on life: 1) By looking at the quality of life from a material perspective, such as the quality of housing, food, and so on. 2) By looking at the quality of life from a physical perspective, such as physical health, natural surroundings, and so on.

## **B. Research Method**

This research uses a qualitative descriptive research method that generates descriptive information in the form of words and utilizes a philosophical basis so that the research focus aligns with the reality of the area. The information collection method uses a question-and-answer method, direct observation in the area, and selection of subjects.

## **C. Results and Discussion**

### **1. Economic Conditions of the Galugua Village Community**

Galugua Village is an area in Kapur IX District, 5 Puluh Kota Regency. Most of the residents of this village work in agriculture, plantations, and animal husbandry.

Data on the Number and Economic Condition of Mustahik in Galugua

No	Impossible Category	Number of people	Average Income per Month	Type of work	Economic Conditions
1	Poor	51	< 500.000	Doesn't work	Very Low
2	Poor	88	500.000 – 1.500.000	Farmers/Laborers	Low
3	Fii	60	1.000.000 – 1.500.000	Koran teacher	Low

	Sabilillah				
4	Amil	18	Sesuai honor	Zakat Officer	Quite Stable

*Source: Primary Data 2025*

From the chart above, it can be concluded that most mustahik in Nagari Galugua come from the poor and destitute classes, with small to very low incomes. The poor, the upper class, are economically vulnerable because they lack a permanent job and earn less than Rp 500,000 per month. Meanwhile, the poor, who typically work as farmers or employees, have higher incomes but are still within the low-income class. The Fii Sabilillah class consists of Quran teachers who earn relatively small incomes, while the Amil class, which manages zakat, has a more stable economic situation because they receive an honorarium according to legal provisions.

The largest number of eligible beneficiaries is among the poor, at 88, compared to other categories, which can support the creation of a zakat budget to improve the welfare of those eligible (Riki, 2025).

## 2. Data on Zakat Distribution by Baznas Lima Puluh Kota Regency to Mustahik in Galugua Village

Data on Zakat Distribution by Baznas Lima Puluh Kota to Galugua Village (2019-2023)

No	Program	Forms of Assistance	Number of Beneficiaries	Information
1	Lima Puluh Kota Cerdas	Educational assistance, high school and college students	7 Person	Students from low-income families
2	Lima Puluh Kota Sehat	Assistance with medical expenses and health services	23 Person	Mustahik is sick and unable
3	Lima Puluh Kota Peduli	Assistance with basic necessities and basic needs	29 Person	For mustahik in emergency conditions
4	Lima Puluh Kota Makmur	Bantuan modal usaha produktif	1 Person	Mustahik for small businesses

*Source: Primary Data 2025*

Thus, this information shows that the distribution by the Lima Puluh Kota Baznas to Galugua Village has not reached its target, while many still require assistance from these programs and have not yet received zakat funds from the Lima Puluh Kota Baznas Regency.

**3. Efforts by the Lima Puluh Kota Baznas Regency in Distributing Zakat in Galugua Village**

- a. Baznas collaborates with village heads and the Zakat Collection Unit (UPZ) to obtain information on eligible beneficiaries.

Village heads help identify residents who truly need zakat support based on their economic and social circumstances. The Zakat Collection Unit (UPZ) serves as an extension of Baznas (National Zakat Agency) in distributing zakat to those entitled to receive it in hard-to-reach areas, such as Galugua Village, which has limited road access.

- b. Mustahik are prioritized based on their level of need, including the destitute, the poor, the amil, and those entitled to benefit from Allah's grace.

The poor are an important group receiving zakat because they are in extremely difficult economic situations. Amil receive zakat as a token of appreciation for their obligation to manage zakat, while those entitled to benefit from Allah's grace receive encouragement to support activities that benefit Muslims on a large scale.

**4. Obstacles in the distribution of zakat funds**

- a. **Not all zakat collectors have received official certification**

Certified and Uncertified zakat collectors

No	Names of Employees at Baznas Regency 50 Cities	Position	Certification

1	Yulius, S.Ag.,M.Ag	Chief Executive	Already
2	H. Nursal, S.Pd,1	Deputy Chair I	Not yet
3	Gusrie Efendi, S.Pd	Deputy Chair II	Already
4	Edrimal, Dt. Ulak Cinamo	Deputy Chair III	Already
5	Suhendri, S. Ag	Deputy Chairman IV	Not yet
6	Gustina Martha, SH., MH	Head of Administration and Finance	Already
7	Fitriyani, SE	Staff Admin and Finance and Reporting	Already
8	Fakhri Thahari	IT-Media Staff	Not yet
9	Jonres Marianto, S.Ag	Head of Artificial Distribution and Utilization	Already
0	Yoserizal	Staff Artificial Collection	Not yet
11	Febriani	Public Service Artificial Staff (Front Office)	Not yet
12	Aninda A.md	ADM, HR & General Staff	Not yet
13	Ilham Febrian, SE	Volunteer	Not yet
14	Fadhil Alkarim	Volunteer	Not yet

Based on the table above, certification activities conducted by Baznas (National Zakat Agency) have been carried out frequently, but not all zakat administrators in Baznas Fifty Cities have been certified. Baznas has 14 zakat administrators, consisting of 5 leaders and 9 zakat administrators. Of these 14, only 6 have been certified: 3 leaders and 3 zakat administrators. Meanwhile, the other 8 zakat administrators have not yet received official certification. This undoubtedly presents a challenge for Baznas Fifty Cities Regency in preparing a zakat budget to achieve its stated goals.

**b. Distribution of Zakat Funds Not Yet Optimal**

Percentage of Zakat Fund Distribution in Galugua Village

No	Information	Number of people	Presentase %
1	Total number of mustahik who are entitled to	217	100%

	receive zakat		
2	Mustahik who have received zakat	60	27,65%
3	Mustahik who have not received zakat	157	72,35%

From the information above, it can be concluded that of the 217 mustahik (recipients of zakat) entitled to receive zakat, only 60 people, or 27.65%, have received their zakat. Conversely, 157 people, or 72.35%, have not yet received their zakat. This situation demonstrates that zakat budgeting is not optimal and that significant steps are still needed to increase the reach of zakat recipients so that all mustahik can receive zakat.

**5. Impact of Zakat Fund Distribution on the Community of Galugua Village, Kapur IX District**

Zakat is distributed to those who are unable to meet their living expenses. The distribution of zakat funds by the National Zakat Agency (Baznas) of Lima Puluh Kota Regency has had a significant impact on the mustahik (recipients of zakat) in Galugua Village.

One clear impact of zakat distribution is an increase in the community's economic well-being. Some mustahik who receive zakat come from the poor and needy, who previously struggled to meet basic necessities such as food, clothing, and shelter. Distribution of zakat in both consumptive (such as basic necessities and aid) and productive (such as business capital) forms helps communities gain a more stable source of income.

**Zakat Fund Distribution Data in Galugua Village (Last 5 Years)**

Year	Number of Mustahik	Distribution
------	--------------------	--------------

2019	8 Person	10.300.000
2020	9 Person	6.200.000
2021	13 Person	10.200.000
2022	6 Person	29.450.000
2023	24 Person	50.650.000
Total	60 Person	106.800.000

From the table above, it can be seen that over the past five years, 60 recipients of zakat (mustahik) in Galugua Village have received zakat funds, with a total distribution of Rp106,800,000. The number of zakat recipients fluctuates annually, with a significant spike in 2023, when there were 24 recipients, with a total distribution of Rp50,650,000. 2022 also recorded a relatively large distribution budget, despite a smaller number of recipients, indicating an increase in the nominal amount of aid per recipient.

Overall, zakat distribution has increased year after year, demonstrating efforts to increase support for those in need.

## **6. Inhibiting and Supporting Factors in the Efforts of the Lima Puluh Kota Regency Zakat Agency (Baznas) to Distribute Zakat Funds Equitably in Galugua Village**

### **a. Inhibiting Factors**

One important aspect limiting the comprehensive collection of zakat in Galugua Village is the limited data collection of mustahik. There are still residents who meet the requirements for zakat recipients but have not been recorded by BAZNAS. This is due to minimal coordination between the zakat agency, village heads, and the local community in conducting data collection. Consequently, zakat distribution has not fully met targets because there are still unregistered mustahik.

Limited data collection and minimal coordination between Baznas (National Zakat Agency) and village heads, as well as the community, are key factors contributing

to this situation. This situation can lead to gaps in zakat distribution, with some recipients (mustahik) who should receive zakat but have not received it. To address this obstacle, a more efficient data collection strategy is needed.

Based on direct interviews with Baznas officials, Baznas has made every effort to conduct data collection, but limitations remain in the field. Baznas also learned that several recipients who should receive zakat have not been properly recorded. One of the obstacles encountered is the lack of coordination with village officials due to the lack of signal in Galugua Village (Gusthina, 2025).

#### **b. Supporting Factors**

One of the key supporting factors for Baznas' success in carrying out its mandate of equitable zakat distribution is its collaboration with village officials and the communities within those villages. This facilitates targeted zakat distribution.

The Galugua Village Government, as the closest to its community, possesses in-depth insight into the social, economic, and cultural contexts. Therefore, the village government's participation in information gathering and confirmation of zakat recipients is crucial to ensuring that zakat funds are distributed equitably, on target, and reach those truly in need.

This type of collaboration not only enhances the effectiveness of zakat distribution but also strengthens the bond between religious institutions like Baznas and the community. In the context of Galugua Village, the sustainable development of the welfare of those entitled to receive alms is a crucial key to success, and must be protected and developed.

### **7. Baznas Strategy Formulation Based on Inhibiting and Supporting Factors in Zakat Distribution**

a. Direct Involvement of Community Leaders and Village Heads in the Mustahik Data Collection Process

One of the challenges in zakat distribution at the village level, especially in remote villages, is the suboptimal accuracy of information on mustahik, which can lead to mistargeting of aid. To address this issue, a strategy is needed to involve the community and village heads in the data collection process. The community and village officials have a direct relationship and also understand the economic conditions of the community in greater detail. Their involvement ensures that the information obtained is more valid and aligns with the categories of zakat recipients based on Islamic law.

This strategy also encourages transparency and accountability in the distribution process. The participation of local stakeholders will further increase public trust in Baznas and strengthen the zakat institutional network at the grassroots level. Furthermore, this collaborative data collection method can also minimize overlapping social assistance from various parties, as the information used is more integrated and tailored to field needs.

b. Developing and enhancing professional, skilled, and superior Amil

Based on an analysis of the supporting and inhibiting aspects of zakat budget distribution, one of the key strategies formulated by Baznas is to enhance and improve the capacity of amil to become reliable, expert, and effective personnel. This strategy is crucial considering that amil are the final link in the zakat management system, both in terms of aggregation, management, and zakat budgeting for mustahik.

Reliable and professional zakat collectors will significantly determine the effectiveness of Baznas programs, particularly in improving the welfare of those entitled to receive alms. In practice, Baznas recognizes that the quality of its human resources, particularly its amils, still faces challenges, such as lack of training, a limited

number of certified amils, and low digital literacy among many officials. Therefore, efforts to improve the quality of amils are a key priority in the zakat institutional development strategy.

Reliable amils are required not only to possess a sound understanding of zakat jurisprudence (fiqh), but also to possess expertise in administration, the use of data technology, social communication, and the ability to analyze community needs. To achieve this, Baznas needs to organize a regular training and development program that encompasses technical, administrative, and spiritual aspects. This training program can involve professional reporters from academics, zakat activists, or religious figures.

Through this strategy, it is hoped that Baznas's ability to manage zakat will become more reliable and trustworthy in the eyes of the public. Ultimately, this will increase the confidence of muzakki (zakat donors), expand the reach of those who are served, and overall support the achievement of zakat's goal of improving the welfare of the community.

#### **D. Conclusion**

Internally, BAZNAS faces a limited resource of certified and qualified zakat collectors. This impacts the effectiveness of mustahik data collection and optimal zakat distribution. This lack of reliable resources leads to inaccurate confirmation and validation of mustahik information, potentially leading to inaccuracies in zakat distribution. Externally, the remote and difficult-to-reach geographical location of Galugua Village hinders access for BAZNAS officials. This limited accessibility prevents optimal data collection and distribution of zakat, resulting in global equitable distribution of zakat. Limited infrastructure and displacement within the region pose particular challenges in reaching all eligible recipients of zakat.

To address these challenges, the Fifty Cities Regency BAZNAS has identified key steps. Internally, BAZNAS strives to improve the quality of human resources by developing training and certification for zakat collectors, ensuring that zakat data collection and distribution are carried out in a reliable and accurate manner. This step is crucial for addressing the limited human resources that impact the effectiveness of mustahik data collection and zakat distribution. Addressing external obstacles, such as the remote and difficult-to-reach geographical location of Galugua Village, BAZNAS is conducting similar activities with village officials, community leaders, and local volunteers. This collaboration aims to facilitate access to zakat data collection and distribution and strengthen public trust in BAZNAS.

#### E. Bibliography

- Abbas, A. S. (2017). *Zakat and its provisions and management*. CV. Anugerah Berkah Sentosa.
- Almahmudi, N. M. (n.d.). *The concept of welfare and its implementation from an Islamic law perspective*.
- Bintaro. (1989). *Rural–urban interaction and its problems*. Ghalia Indonesia.
- Dison. (n.d.). *Interview with a community member in Galugua Village, Kapur IX District*.
- Efendi, G. (2025, February 18). *Interview with Deputy Chair II*.
- Fahrur Mu'is. (2011). *Zakat A–Z: A complete, easy, and practical guide to zakat*. Tinta Medina.
- Hikmah, N. (2023). A study of zakat verses as an instrument of Islamic economics in the interpretation of *Al-Misbah*. *Sipakainge Journal*, (6), 18.
- Jaharuddin, & Sutrisno, B. (2019). *Introduction to Islamic economics*. Salemba Diniyah.
- Khairinal, & Muazza. (n.d.). *Economics in Islamic economics*.

- Kurniawan, N. (2023). Effectiveness of zakat fund management in improving the welfare of mustahik at the National Zakat Agency (BAZNAS) Center. *Applied Research Journal*, 2(2), 53.
- Martha, G. (2024, October 26). *Interview with Head of Administration and Finance, BAZNAS Lima Puluh Kota Regency.*
- Martha, G. (2025, February 18). *Interview with Head of Administration and Finance.*
- Mrs. Anita. (2025, May 12). *Interview with mustahik of Galugua Village, Kapur IX District.*
- Permata Sunny, M., et al. (2024). *Introduction to business management.* PT Sonpedia Publishing Indonesia.
- Rahman, A. (1995). *The doctrine of Islamic economics.* Dana Bhakti Waqaf.
- Republic of Indonesia. (2023). *Law of the Republic of Indonesia Number 23 of 2023 concerning zakat management.*
- Riki. (2024, November 12). *Interview with Zakat Collection Unit (UPZ), Galugua Village, Kapur IX District.*
- Riki. (2025, February 18). *Interview with Zakat Collection Unit (UPZ), Galugua Village, Kapur IX District.*
- Saputri, Y., & Suradi, R. (2023). Distribution of zakat funds in an effort to achieve the welfare of converts at the Pontianak City BAZNAS. *Journal of Islamic Social Studies*, 1, 224.
- Sodiq, A. (2015). The concept of welfare in Islam. *Islamic Economics*, 3(12), 390.
- Westriningsih. (2018). *Distribution activities.* Cempaka Putih.
- Zalikha, S. (2016). Productive zakat distribution from an Islamic perspective. *Islam Futura*, 15(2), 305.