



## The role of Zakat and Fitrah in improving Community Welfare: A Case Study of Baznas Garut Regency

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### Abstract

*Zakat has great potential to improve the welfare of people in Indonesia, including in Garut Regency. The professional and accountable management of zakat by the National Zakat Agency (BAZNAS) of Garut Regency is expected to encourage an increase in the economic welfare of the community. However, the performance of BAZNAS Garut in this case is not optimal, so the impact on improving public welfare is also not optimal. This gives rise to a critical perspective in society. This study aims to analyze the governance, distribution system, and the impact of Zakat mal and Zakat fitrah distributed BAZNAS Garut in improving the economic welfare of the community. The method used is descriptive analysis with empirical juridical approach and graphic simulation. The results showed that: 1) conceptually and empirically, zakat can increase economic growth and welfare; 2) distribution of zakat Mal BAZNAS Garut consists of consumptive and productive programs; 3) zakat mal has a positive impact on improving economic welfare; and 4) zakat al-Fitr also has a positive impact on improving the economic welfare of the community. However, this study concludes that the management of zakat by BAZNAS Garut is not optimal, so it is necessary to improve performance to realize better welfare.*

**Keywords:** *Baznas Garut; welfare; Zakat distribution.*

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### 1. Introduction

The existence of the Amil Zakat and Infaq Sodaqoh Agency (BAZIS) and the Amil Zakat Institute (LAZ) have a very important role in distributing zakat so that it can accelerate the growth and economic change of the community which was originally a mustahiq group and then expected after that to become a muzakki. Jeremy Bentham (1748-1832) argued that the state was responsible for ensuring the welfare of all its citizens. ([Oman Sukmana, 2016](#))

The Garut Regency Amil Zakat Agency is a representation of the institutional/universalist welfare state model where the state tries to provide welfare services for its citizens sourced from zakat

funds instead of taxes. The Garut Regency Amil Zakat Agency is present as a social institution that not only implements the distribution of zakat funds that are consumptive but also productive. However, in its activities, it is not yet known the extent of effectiveness in terms of productive zakat management and its impact on the economic welfare of mustahiq. This means that the implementation of social welfare with an institutional/universalist welfare state model is still doubtful of its success in improving community welfare.

In practice, the effectiveness of zakat distribution in an effort to improve community welfare also found inconsistent results, such as Turnando and Zein who found that the practice of distributing zakat carried out by BAZNAS South Tapanuli had an effect on improving the welfare of mustahiq. (Gian Turnando and Aliman Syahuri Zein 2019), Agustin's research found the same finding that the practice of empowering zakat BAZNAS Karanganyar Regency has an impact on the welfare of mustahiq households.

Lembaga Badan Amil Zakat dan Infaq Sodaqoh (BAZIS) and Lembaga Amil Zakat (LAZ) Garut Regency, exist as social institutions that not only implement the distribution of zakat funds that are consumptive but also productive. However, in its activities, it is not yet known the extent of effectiveness in terms of productive zakat management and its impact on the economic welfare of mustahiq. ([Leny Agustin, 2020](#))

ZIS Distribution and Utilization Program by BAZNAS Garut District refers to 5 (five) programs as follows: 1) Garut Cerdas is an activity to provide cost assistance to students in improving educational achievement and cost assistance for students who drop out and or are threatened with dropping out of school, 2) Garut Sehat is an activity to provide health service assistance to underprivileged communities that aims to improve public health, 3) Garut Taqwa is an activity carried out to improve religious values and shi'ar in the midst of Garut city society which aims to further foster the spirit and vibrancy of religious diversity in the city of Garut to increase, 4) Garut Peduli is a program carried out in the context of caring for people who are hit by disasters and disasters and displaced people with the aim of easing the burden 5) Garut Makmur is an activity to prosper the community by improving the status of the poor or indigent in a better direction. ([baznas, 2021](#))

The instrument of Zakat is one of the pillars (pillars) of the five pillars that make up Islam. Zakat is the worship of maaliah ijtima'iyah which has a strategic and decisive position for the development of mustahiq's economic welfare. Zakat not only functions as a vertical worship to Allah (hablumminallah), but zakat also functions as a form of horizontal worship (hablumminannas).

If managed properly, honestly and trustfully, zakat will be able to improve the economic welfare of the community, be able to improve the work ethic of mustahiq and as an institution of economic equality. This has been proven during the reign of Umar bin Abdul Aziz. Although he only ruled for 22 months because of his death, the country became very prosperous, namely with a clean and honest government and zakat that was handled properly, until that time a fairly large country almost a third of the world no one was entitled to receive zakat because all Muslim residents had become muzzaki, that was the first time there was a term zakat transferred to another country because there was nothing else to be blessed with. ([Fakhruddin Fakhruddin, 2012](#))

The management of Zakat, Infaq, and Alms (ZIS) employees in Garut City was initially managed by the ZIS Management Agency (BP-ZIS) established in 1998, based on the Decree of the Regent of the Head of the Garut Level II Regional Number: 451.12 / SK.196-Social / 99 concerning the Establishment of the Management of the Amil Zakat, Infaq and Shodaqoh Bodies of Garut Level II Regional Regions for the 1998-2002 Period. ([Baznas 2021](#))

Since the beginning of the presence of Baznas in Garut, it may not have shown quite encouraging developments in terms of mustahiq economic welfare, in this case the welfare of the people in Garut district. One of the problems that hinders changes in the economic welfare of the people in Garut is the lack of strategy in distributing and managing zakat funds from muzzaki

entrusted to amil zakat this is called Baznas, or it could be that most likely the strategy implemented in Baznas Garut Regency with the five pillars above is not as expected as in Maqasid ash-Syar'ah. ([Baznas Kab. Garut, 2021](#))

To overcome the problem of managing and distributing zakat by BAZNAS Garut Regency which is not optimal, it is necessary to have a problem-solving approach that can be considered, namely by improving the Zakat Distribution Strategy by identifying and mapping more comprehensively the economic conditions of the poor and mustahik in Garut Regency. Develop zakat distribution programs that are more targeted and have a real impact on improving mustahik economic welfare, then establish closer cooperation with related institutions, such as local governments, community organizations, and local communities, to optimize the distribution of zakat. ([Bayu Dharmawan, 2020](#))

The purpose of this study was to understand the perspective of the community about the distribution and management of zakat managed by Baznas Garut Regency, as well as to prove the truth of the accusations that often arise about the distribution and management of zakat. Thus, this study aims to conduct empirical analysis and measurable assessment of the distribution of zakat maal and fitrah by [Baznas Garut Regency in 2016-2019](#).

## 2. Literature Review

### 2.1 The concept of wealth and resources Zakat Maal and Zakat Fitrah

The treasures that we have or that every human being desires to have are, in fact, very diverse and constantly expanding. The diversity and development are different from time to time, of course, inseparable from the relationship with adat (urf) in different cultural and civilizational environments. In Indonesia, for example in agriculture, in addition to agriculture that relies on the fulfillment of basic needs, such as rice and corn crops. Now the agricultural sector is closely linked to the trade sector. Similarly, the trade sector which is now developing very rapidly, includes commodities trading in crops, forest products, marine products, and so on. Also service activities that give birth to various professions, such as consultants in various fields of life, health workers (doctors and other medical) experts in various fields, teachers, employees and employees in various economic activities, and so on. ([Achmad Ridwan.Mohamad Anton Athoilah, 2023](#))

Islam has its own concept of property (mal) which is different from the concept of property according to the civil perspective. Harta (mal) in terms of language called al-mal which is derived from the word (مال - يَمِيلُ - مَيْلًا) which means leaning, inclined and oblique. ([Rizal, 2015](#))

Nasrun Haroen with a somewhat different expression reveals that al-mal comes from the word mala which means leaning or turning from the middle to one side and al-mal is interpreted as everything that pleases humans and they maintain both in material form and in the form of benefits. ([Rizal, 2015](#))

Zakat is a name or names for a certain amount of property that is required of Allah SWT to be handed over to those who are entitled (mustahiq). ([Muhammad Shohaluddin 2011](#))

In general, zakat is divided into two: first zakat of wealth; and second zakat of Fitr. Zakat wealth is divided into two, namely zakat agricultural products and zakat business results. ([Jaih Mubarak, 2002](#)). Zakat is a name or names for a certain amount of property that is required of Allah SWT to be handed over to those who are entitled (mustahiq). ([Muhammad Shohaluddin, 2011b](#))

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### 2.2 Economic Welfare of Society

The word welfare in the Great Dictionary of Indonesian, comes from the basic word prosperous which has the meaning of safe, sentosa and prosperous, safe or regardless of all kinds of disturbances, kesukarann and so on. As for welfare, it is a prosperous thing or state that includes Social Security, Safety, Peace, pleasure of life, and so on. ([Lukman Ali, 2007](#))

Welfare is a condition where a person can meet basic needs, be it the need for food, clothing, shelter, clean drinking water and the opportunity to continue their education and have adequate jobs that can support the quality of life so that their lives are free from poverty, ignorance, fear, or worry so that their lives are safe and secure, both physically and mentally. ([Fahrudin, 2012](#))

In English welfare is known as welfare. Welfare refers to the good health, happiness, satisfaction, etc. of a person or group. Well-being can be interpreted here with healthy, happy, comfortable conditions and so on, both individuals and groups. ([A. S. Hornby, 2000](#))

From several definitions of welfare described above, the researchers concluded that the concept of welfare as a condition or feeling of pleasure, comfort, and kondusip caused by the fulfillment of material and spiritual needs, both in the form of fulfillment of basic needs, food, education, health and Social Security and avoid various risks that will threaten.

## **2.3 Garut Regency BAZNAS**

### **2.3.1 Overview**

Badan Amil Zakat Nasional (BAZNAS) Garut Regency is an institution or body that manages the collection of zakat from the Muzzaki and then distributed to the Mustahik, BAZNAS Garut Regency formed by the Garut Regency government consisting of elements of society and government with the task of collecting, distributing and utilizing zakat, in accordance with the provisions already determined by the Shari'a. ([Zamrodah, 2016](#))

In the management of Zakat, there is a need for good management. In Garut Regency human resources prepare as much as possible to implement religion in the economic sector through zakat funds collected from the Muzzaki in Garut Regency. In this case, management includes activities to plan, organize, carry out and control to achieve objectives, carried out by individuals who contribute their best efforts through pre-established actions. This includes knowing what they should do, establishing how to do it, understanding how they should do it and measuring the effectiveness of their efforts.

In this new law, BAZNAS is given the authority as the National zakat manager, as well as the right to verify the establishment of LAZ. With the authority of the BAZNAS, the collection of zakat funds is expected to be organized effectively, and can be distributed efficiently. ([Zamrodah, 2016](#))

## **3. Methodology**

The research method used is descriptive analytic with empirical juridical approach and graphical simulation. The population in this study is all the people of Garut Regency who are included as mustahik who get Zakat Mav and zakat fitrah from BAZNAS Garut Regency as many as 1,142 respondents. Then the type of research is Qualitative with a descriptive approach with a case study on BAZNAS Garut Regency.

The source of the data is primary data with interviews with BAZNAS Garut administrators, zakat recipients, and the community. And secondary data in the form of zakat management reports BAZNAS Garut, related regulations, and other literature. Data collection techniques used with in-depth interviews, and field observations, as well as documentation studies.

Data analysis techniques with data reduction, presentation of data conclusion and verification. Methods of analysis with descriptive analysis and Qualitative Analysis impact analysis (impact analysis). Thus, this study uses qualitative research methods with Case Studies, primary and



secondary data collection, and descriptive and qualitative data analysis to evaluate the performance of Baznas Garut Regency in managing and distributing zakat and fitrah to improve public welfare.

## 4. Results And Discussion

### Research Results

#### The concept of Treasure and the source of Zakat Māl and Zakat Fitrah

The possessions that we have or want to have for every human being, in fact, are very diverse and constantly evolving. This diversity and development differs from time to time, certainly not separated from customs (urf) in different cultural and civilizational environments. In Indonesia, for example in agriculture, in addition to agriculture that relies on efforts to fulfill basic needs, such as rice and corn. Now the agricultural sector is closely related to the trade sector. Similarly, the trade sector which is now developing very rapidly, includes trade commodities of natural products, forest products, marine products, and so on. Also service activities that give birth to various professions, such as consultants in various fields of life, health workers (doctors and other medical personnel) experts in various fields, teaching staff, employees and employees in various economic activities, and so on.

Islam has its own concept of property (Māl) which is different from the concept of property from the civil perspective. Treasure (Māl) in terms of language is called al-mal which comes from the word (مَالٌ - مَيْلٌ - مَيْلًا) which means leaning, inclined and oblique. ([Rizal, 2015](#))

Nasrun Haroen with a somewhat different expression expresses that al-mal comes from the word mala which means leaning or turning from the middle to one side and al-mal is interpreted as everything that pleases humans and they maintain both in material form and in the form of benefits. ([Rizal, 2015](#))

Zakat is a name or name for a certain amount of property that Allah Almighty requires to be handed over to those who are entitled (mustahiq). ([Muhammad Shohaluddin, 2011](#)) In general, zakat is divided into two: first zakat harta; and secondly zakat fitri. Zakat harta is divided into two, namely zakat from agriculture and zakat from business. Zakat is a name or name for a certain amount of property that Allah Almighty requires to be handed over to those who are entitled (*mustahiq*). ([Muhammad Shohaluddin, 2011a](#))

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#### Community Economic Welfare

The word welfare in the Big Dictionary Indonesian, comes from the basic word prosperous which means safe, sentosa and prosperous, safe or free from all kinds of disturbances, difficulties and so on. Welfare is a thing or state of well-being that includes social security, safety, tranquility, pleasure of life, and so on. ([Lukman Ali, 2007](#))

Welfare is a condition where a person can meet basic needs, be it the need for food, clothing, shelter, clean drinking water and the opportunity to continue education and have an adequate job that can support his quality of life so that his life is free from poverty, ignorance, fear, or worry so that his life is safe at peace, both outwardly and mentally. ([Fahrudin, 2012](#)) In English, welfare is known as welfare. Welfare means the good health, happiness, comfort, etc. of a person or group. It can be

interpreted as well-being here with healthy, happy, comfortable conditions and so on, both individuals and groups. ([A. S. Hornby, 2000](#))

From several definitions of welfare described above, the researcher concluded that the concept of welfare as a condition or feeling of pleasure, comfort, and conducive caused by the fulfillment of material and spiritual needs, both in the form of meeting basic needs, food, education, health and social security and avoiding various kinds of risks that will threaten.

### **Overview of BAZNAS Garut Regency**

The National Amil Zakat Agency (BAZNAS) of Garut Regency is an institution or agency that manages the collection of zakat from the Muzzaki and then distributed to the Mustahik, BAZNAS Garut Regency was formed by the Garut Regency Government consisting of community and government elements with the task of collecting, distributing and utilizing zakat, in accordance with the provisions determined by the religious law. ([Zamrodah, 2016](#))

In the management of Zakat, good management is needed. In Garut Regency, Human Resources are prepared as much as possible to carry out religion in the economic sector through zakat funds collected from Muzzaki in Garut Regency. In this case, management includes activities to plan, organize, implement and control to achieve goals, carried out by individuals who contribute their best efforts through previously determined actions. This includes knowledge of what they should do, determining how to do it, understanding how they should do it and measuring the effectiveness of their efforts.

In this new law, BAZNAS is given the authority as the manager of national zakat, as well as the one who has the right to verify the establishment of LAZ. With the authority of BAZNAS, the collection of zakat funds is expected to be organized effectively, and can be distributed efficiently. ([Zamrodah, 2016](#))

Governance of zakat Maal and Zakat Fitrah at BAZNAS Garut in order to improve the community's economy, in everyday life, the dimensions of poverty in a society appear in various forms, including the political dimension, which often appears in the form of not having institutions that are able to fight for the aspirations and needs of the poor, so that there is no decision making that can fight for their fate. Then the economic dimension, often appears in the form of low income so that they are unable to meet their living needs to a decent extent. And the Asset dimension, characterized by low ownership of the poor such as the low quality of human resources, facilities and infrastructure as well as capital or business capital.

The National Amil Zakat Agency (BAZNAS) Garut Regency is a trusted organization for the allocation, utilization and distribution of zakat funds, they do not give zakat just like that but they accompany, provide direction and training so that the zakat funds are really used as business capital, so that mustahiq can generate decent and independent income and is expected to improve the welfare as well as business income of mustahiq.

The following is an excerpt from the researcher's interview with Abdullah Efendi as chairman of BAZNAS Garut Regency as well as the collection of zakat, infaq and sadaqah. While what is meant by: Zakat is a property that must be issued by a Muslim or business entity to be given to those who are entitled to receive it in accordance with Islamic law. Zakat Fitrah is a number of staple foods or money spent in Ramadan by every Muslim for himself and for those he bears who have excess staple food for a day on Eid al-Fitr. So the community collects zakat, both zakat Maal

and zakat Fitrah to BAZNAS kab. Garut. Zakat as the pillar of Islam is the obligation of every Muslim who can afford to pay it and is intended for those who deserve it. With good management, zakat is a potential source of funds that can be utilized to advance the general welfare of the entire community. Therefore, zakat management can be carried out professionally and responsibly, juridically supported by Law No. 23 of 2011 concerning zakat management. The implementation of Regional Regulation No. 6 of 2014 concerning zakat management, has great potential in the form of zakat funds collected from muzakki in Garut District, this can be explored as much as possible, collected, distributed and utilized in order to realize the quality of life of a prosperous and prosperous community.

Distribution and Utilization of the Results of Zakat Maal and Zakat Fitrah Receipts at BAZNAS Garut Regency, that in the utilization of the collected zakat receipts, it has been regulated in Regional Regulation Number 6 of 2014 concerning the management of zakat article 33 paragraph 1. Article 33 states that: "The utilization of zakat receipts must be in accordance with Islamic law and applicable regulations, which must meet the eight asnaf. The eight asnaf include fakir, miskin, amil, converts, riqab, ghorim, sabilillah, and ibnusabil."

The results of receiving zakat Maal, and in addition to zakat maal such as the results of receiving infaq and sadaqah collected at BAZNAS Garut district in terms of distribution there are two types including: 1). Consumptive is the distribution of assistance or compensation directly both on the spot and at events / activities. 2). Productive is the distribution of assistance in the form of utilizing social and economic impacts aimed at improving welfare (individuals or groups).

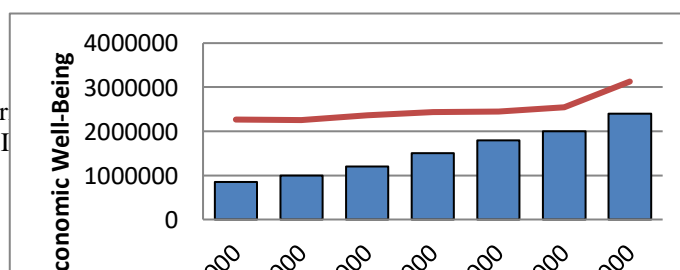
The following are the results of a personal interview with Hendy Muhyidin as vice chairman II for the Distribution and Utilization of BAZNAS in Garut Regency, at 10 o'clock; 20 WIB on Monday, July 17, 2017. "The utilization of zakat receipts has fulfilled eight asnaf, in accordance with the provisions of Islamic law. For example, the provision of capital loans for small swords as a capital business and the construction of Uninhabitable Houses (RUTILAHU).

In carrying out their duties, the management of BAZNAS Garut Regency is responsible to the Regent and provincial BAZNAS as well as to the people of Garut district. The management accountability report is carried out every one semester. In the accountability report, it was reported about the funds that had been collected and their distribution by collecting all the members of BAZNAS district. Garut and community leaders in Garut District.

## Discussion

### The Impact of Maal Zakat Distribution on Economic Welfare

The results of a regression analysis of the impact of zakat maal distribution conducted by BAZNAS Garut Regency on the economic welfare of the community found that the distribution of zakat maal had a positive and significant effect on the economic welfare of the community. That is, the greater the amount of zakat maal distribution, the better the economic welfare of the mustahik community, as illustrated in the following graph:



Picture 4. 2

### Impact of zakat maal distribution on economic welfare

Zakat Maal is everything that can be owned or controlled and can be used (used) for human life. So, everything can be called a treasure (maal) if it meets two conditions, namely: (a) can be owned, stored, collected, controlled; (b) can be taken advantage of in accordance with its goals. For example, houses, cars, livestock, agricultural products, money, gold, silver, and so forth. (Suherman 2020) Zakat Maal referred to in this calculation is zakat imposed on money, gold, Securities, and leased assets. Not including other zakat Maal imposed on agricultural property, mining, and others stipulated in law no.23/2011 on zakat management.

Management of zakat maal through BAZNAS in Garut Regency, in accordance with regional Regulation Number 06 of 2014 article 27 Zakat collection Unit (UPZ) can be established based on the decree of the head of each agency. The UPZ is in charge of collecting zakat from employees of each agency and then deposit it to BAZNAS Garut Regency. In collecting zakat income from various agencies such as civil servants and employees of other private agencies of compulsory zakat of 2.5% (two point five percent) of income. (Suherman, 2020)

### The Effect of Zakat Fitrah Distribution on Economic Welfare

The results of a regression analysis of the effect of zakat fitrah distribution conducted by BAZNAS Garut Regency on the economic welfare of the community found that the distribution of zakat fitrah had a positive and significant effect on the economic welfare of the community. That is, the greater the amount of zakat fitrah distribution, the better the economic welfare of the mustahik community, as illustrated in the following graph:

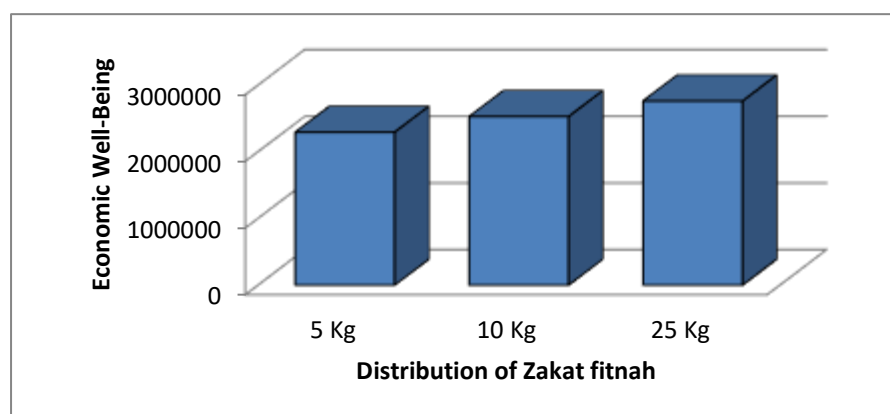


Figure 4.3



## The effect of zakat fitrah distribution on economic welfare

Zakat Fitr is the zakat issued by every Muslim who has the advantage of a reasonable family needs on the eve of Eid al-Fitr. Zakat is called zakat al-Fitr because it is associated with the self (al-Fitr) of a person. Zakat al-Fitr is paid in the month of Ramadan until Eid prayer. Sayaid Sabiq defines that " zakat al-Fitr as zakat that must be carried out, due to the completion of Ramadan fasting, the law is mandatory for every Muslim, whether small or adult, male or female, free or slave."

Zakat al-Fitr is obligatory upon every free Muslim, who has an excess of food for one day and one night as much as one sha of his food with his family. Zakat al-Fitr aims to help and prosper the people, as an expression of gratitude for having been given favors and as a means to get closer to Allah SWT. ([Saputra & Astuti, 2021](#))

The Theoretical Implications of Zakat Fitrah are as follows:

1. As an obligation of every Muslim. Because zakat Fitrah is:
  - a. Zakat fitrah is an obligation for every Muslim who is independent and has excess food for one day and one night.
  - b. This obligation applies to yourself and all family members who are dependents.
  - c. Paying zakat fitrah is a form of worship and obedience to Allah SWT.
2. The purpose of Zakat Fitrah is as follows:
  - a. Helping and prospering the people, especially the poor and poor.
  - b. As an expression of gratitude for the blessings that have been given by Allah SWT.
  - c. A means to get closer to Allah SWT and purify oneself from reprehensible qualities.
3. Maqashid Ash-Shari'ah in Zakat Fitrah:
  - a. Zakat fitrah is in line with the main purpose of Islamic sharia (Maqashid Ash-Shari'ah), which is to realize welfare, justice, and virtue for mankind.
  - b. The distribution of zakat fitrah that is right on target can help meet basic needs and improve the economic welfare of the community.

Implementasi tentang Zakat Fitrah adalah sebagai berikut:

1. Zakat Fitrah Payment Mechanism:
  - a. Zakat fitrah must be paid before the Eid prayer.
  - b. The amount of zakat fitrah is one sha' (about 2.5 kg) of staple foods, such as rice, wheat, or other foods.
  - c. Zakat fitrah can be paid directly to mustahik or through a trusted amil zakat.

The distribution of Zakat Fitrah is as follows:

1. Zakat fitrah funds must be distributed to eight asnaf (zakat recipient groups) that have been determined in the Qur'an.
2. The main priority is to meet the basic needs of the poor and poor, in accordance with the goals of Islamic law.
3. The distribution of zakat fitrah must be carried out fairly, transparently, and in accordance with the needs of mustahik.

The Role of Amil Zakat in the Management of Zakat Fitrah:

1. Amil zakat plays an important role in managing, distributing, and ensuring that zakat fitrah is distributed appropriately.
2. Amil zakat must have good competence and integrity in carrying out their duties.
3. Supervision and accountability of amil zakat also need to be considered to ensure transparency in the management of zakat fitrah.

## 5. Conclusion

Based on the results of the research and discussion of the analyst, it can be concluded as follows: Zakat governance at Baznas Garut Regency is one of the distribution strategies carried out by BAZNAS Garut Regency, in the implementation of zakat management there are several work programs, namely (1) Garut Makmur is an activity carried out to improve the welfare of the community by increasing the status of the poor towards a better direction. (2) Garut Pintar, is an activity to provide financial assistance to students in improving educational achievement and financial assistance for students at risk of dropping out of school. (3) Garut Sehat, is an activity to provide health service assistance to the underprivileged community which aims to improve public health. (4) Garut Taqwa, is an activity carried out to increase the values of diversity and religious propagation. (5) Garut Peduli, is a program carried out in the context of concern for the community affected by disasters and disasters as well as the displaced community with the aim of alleviating the burden of suffering concerned. The results of zakat maal receipts, and in addition to zakat maal such as the results of infaq and shadaqah receipts collected at BAZNAS Garut Regency in its distribution there are two types, namely: consumptive, namely the distribution of assistance or assistance directly either on site or during the gebyar event/activity, and productive distribution, namely the distribution of assistance in the form of empowerment. Zakat Maal distributed by Baznas Garut Regency has an impact on improving the economic welfare of the community. Zakat fitrah distributed by Baznas Garut Regency has an impact on improving the economic welfare of the community.

## Author contribution statement

### First Author

The first author is responsible for designing the theoretical framework and research methodology. The first author also analyzed the role of the Amil Zakat and Infaq Sodaqoh Agency (BAZIS) and the Amil Zakat agency (LAZ) including the National Amil Zakat Agency (BAZNAS) Garut Regency in distributing zakat to accelerate the growth and economic change of the community from mustahiq to muzakki.

### Second Author

The second author focused on the internal aspects of BAZNAS Garut Regency. The second author develops and implements measures to increase public confidence in BAZNAS through program socialization, coordination with various parties such as UPZ, government agencies, and Takmir mosques, as well as monitoring and surveying to ensure that there is no misuse of funds.

### Third Author

The third author focuses on the external aspects of BAZNAS Garut Regency. The third author identifies and proposes strategies to increase the participation of Muslims in giving zakat, optimally manage zakat funds, integrate zakat management into the national data center based on digital technology, maintain transparency and accountability, and make zakat management in Garut Regency a model for other districts.

### Fourth Author

The fourth author plays a role in data collection and statistical analysis. The fourth author is responsible for the processing of field data, compiling questionnaires, as well as analyzing the data obtained to ensure the validity and reliability of the research findings. The fourth author also assists in compiling research reports and interpreting data in the context of community economic development through zakat.

### Fifth Author

The fifth author is responsible for the management and dissemination of information. The fifth author manages communication with various related parties, including local governments, zakat institutions, and the community. The fifth author also developed a communication strategy to increase

public awareness of the importance of zakat and disseminate research results through various media and academic forums.

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