IMPLEMENTATION OF ZAKAT FITRAH MANAGEMENT AT BAZNAS MEPANGA, PARIGI MOUTONG, CENTRAL SULAWESI

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ABSTRACT - *Effective and transparent management of zakat fitrah plays a crucial role in the equitable distribution of welfare; however, BAZNAS Mepanga District faces challenges stemming from extreme geographical conditions and cultural diversity. This study aims to analyze the implementation of zakat management, the obstacles encountered, and the solutions applied. Employing a qualitative field research approach utilizing interviews, observation, and document analysis\ the findings indicate that key management functions (planning, organizing, collection, consumptive distribution to 3-4 asnaf categories, and reporting) are effectively in place. Obstacles include limited understanding among the public and new converts (mualaf), restricted access, and issues regarding amil (zakat administrator) discipline. Solutions implemented include religious outreach, door-to-door zakat collection, adjusted service hours, and the enforcement of disciplinary measures. Overall, the management process operates optimally and transparently, thereby enhancing public trust.*
Keywords: *Implementation, management of zakat, zakat fitrah, baznas*

***ABSTRACT* – Implementasi Pengelolaan Zakat Fitrah pada BAZNAS Mepanga Parigi Moutong Sulawesi Tengah.** Pengelolaan zakat fitrah yang efektif dan transparan berperan penting dalam pemerataan kesejahteraan, namun BAZNAS Kecamatan Mepanga menghadapi tantangan geografis ekstrem dan heterogenitas budaya. Penelitian ini bertujuan menganalisis implementasi pengelolaan zakat, kendala, dan solusinya. Menggunakan pendekatan kualitatif lapangan dengan wawancara, observasi, dan dokumentasi, hasil menunjukkan fungsi manajemen (perencanaan, pengorganisasian, penghimpunan, distribusi konsumtif untuk 3-4 asnaf, dan pelaporan) telah berjalan. Kendala meliputi rendahnya pemahaman masyarakat/mualaf, akses terbatas, dan disiplin amil. Solusi yang diterapkan: sosialisasi keagamaan, penjemputan zakat door-to-door, penyesuaian waktu layanan, dan penegakan disiplin. Secara umum, pengelolaan berjalan optimal, transparan, dan meningkatkan kepercayaan masyarakat.
Keywords: Implementasi, pengelolaan zakat, zakat fitrah, baznas

INTRODUCTION

Zakat constitutes one of the pillars of Islam, embodying both spiritual devotion and socio-economic dimensions. Beyond being an obligation for every capable Muslim, zakat functions as an instrument for equitable welfare distribution, poverty alleviation, and enhancement of societal living standards. Within the context of Islamic economic development, zakat serves as a mechanism for wealth redistribution that strengthens social solidarity and reduces economic disparity between affluent and underprivileged communities. Effective zakat management not only impacts mustahik (beneficiaries) welfare but also contributes to sustainable social development (Fahira, 2022; Syariah et al., 2025). One obligatory zakat type incumbent upon every Muslim is zakat fitrah zakat required before Eid al-Fitr as completion of Ramadan fasting and a form of social concern for those in need. Zakat fitrah management must be conducted in a planned, organised, transparent, and targeted manner to achieve the objectives of Islamic law (Istiqomah & Iswandi, 2022).

In Indonesia, zakat management is administered by the National Amil Zakat Agency (BAZNAS) as the official institution established by the government under Law Number 23 of 2011. BAZNAS is expected to optimise the collection, distribution, and utilisation of zakat professionally, ensuring zakat is disbursed to the eight mustahik categories in accordance with Islamic legal provisions, transparently and accountably (Rivaldo et al., 2024). BAZNAS is fundamentally an Islamic financial institution fully engaged in fund collection from muzakki (zakat payers) as well as infaq and sadaqah, and the distribution and utilisation of funds to the eight asnaf (recipient categories) (Nasution, 2025). Social facts demonstrate that zakat potential in Indonesia is substantial, with collected zakat, infaq, and sadaqah reaching Rp 40.5 billion in 2024, capable of reducing poverty by 5.61% (BAZNAS, 2024). However, this potential remains unmatched by optimal zakat management across various regions due to low public awareness, limited human resources, insufficient socialisation, and low public trust in zakat management institutions (Rivaldo et al., 2024; Syariah et al., 2025).

This research is significant in providing in-depth understanding of zakat fitrah management implementation at BAZNAS Mepanga Sub-district, Parigi Moutong Regency. Previous studies indicate that zakat management has not been optimal due to weaknesses in program mentoring and supervision (Salam & Jaharuddin, 2022), limited funds and poor human resource quality (Fahira,



2022), and the necessity for internal and external supervision systems for transparency and accountability (Rivaldo et al., 2024). (Aulia et al., 2024) affirm that Shariah-compliant zakat management can enhance community welfare, though various challenges persist. These management challenges also occur at BAZNAS Mepanga Sub-district, established in 2012, motivated by minimal community understanding of zakat fitrah; thus, BAZNAS is expected to serve as a vehicle for the community to fulfil zakat obligations and channel them to mustahik appropriately.

Research on zakat fitrah management generally focuses on urban areas with homogenous community characteristics. This contrasts with Mepanga Sub-district, which possesses extreme geographical uniqueness (coastal areas to remote mountainous regions) and sociological diversity (Javanese, Madurese, Balinese, Bugis, and indigenous communities). Consequently, this research not only captures normative management implementation but also analyses amil strategies in overcoming geographical and cultural barriers in optimising zakat fitrah funds. BAZNAS Mepanga Sub-district plays a crucial role in managing community zakat fitrah and is required to execute management functions effectively, yet faces various constraints in both collection and distribution.

Based on the aforementioned exposition, this research is formulated to address two primary issues. First, how is zakat fitrah management implemented at BAZNAS Mepanga Sub-district from the perspective of management functions encompassing planning, organising, collection, distribution, and reporting? Second, what are the obstacles encountered and solutions applied in zakat fitrah management at BAZNAS Mepanga Sub-district? These two research questions constitute the primary focus to be addressed through field research employing a qualitative approach.

This research is expected to benefit various parties. For BAZNAS Mepanga Sub-district, it can serve as evaluation material and input for enhancing zakat fitrah management effectiveness, particularly in addressing geographical and socio-cultural constraints. For BAZNAS Parigi Moutong Regency, the findings can serve as a reference in formulating policies and zakat management programs at sub-district level. For the community, this research can enhance understanding of the importance of transparent and accountable zakat fitrah management through official institutions. For academics, the findings can serve



as study material and reference for further research development in zakat management and Islamic economics.

LITERATURE REVIEW

Concept of Zakat Fitrah

Zakat fitrah represents a type of zakat obligatory upon every capable Muslim, disbursed during Ramadan until before the Eid al-Fitr prayer as completion of fasting worship and a form of social concern for those in (Istiqomah & Iswandi, 2022). Etymologically, the word "fitrah" derives from Arabic meaning purity or return to the primordial nature, indicating that zakat fitrah functions to purify the soul of the fasting person from undesirable acts during Ramadan (Al-Qardhawi, 2011). According to interviews with the Deputy Chair II of BAZNAS Parepare City, those obliged to pay zakat fitrah are every Muslim who has income or is under the care of an income-earning household head (Kota Parepare, 2023).

The amount of zakat fitrah to be disbursed is 2.5 kilograms or 3.5 litres of rice per person, with three quality categories: regular, premium, and super (Humam & Hanif, 2024).. The legal foundation for zakat fitrah is established in the Qur'an, Sunnah, and scholarly consensus (ijma'). In the Qur'an, the command to pay zakat is mentioned alongside the command to establish prayer in various verses, including QS. Al-Baqarah: 43 (Shihab, 2012).

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ

"Establish prayer, pay zakat, and bow with those who bow."

Specifically, zakat fitrah is based on the hadith of Ibn Umar (may Allah be pleased with them both) stating that the Messenger of Allah (peace be upon him) obligated zakat fitrah of one sa' of dates or one sa' of wheat upon every Muslim, whether slave or free, male or female, young or (Al-Bukhari, 2002). Scholars are unanimous (ijma') that zakat fitrah is obligatory upon every Muslim who possesses surplus staple food for themselves and their family on the night and day of Eid al-Fitr (Al-Jaziri, 2003).

Research on Zakat Management in Regional BAZNAS

Numerous studies have examined zakat management across various regional BAZNAS institutions. (Amelia et al., 2019) investigated zakat fitrah management at BAZNAS Samarinda City and found that zakat fitrah management encompassed planning, organising, implementation, and supervision functions.

(Fahira, 2022), in research on zakat management analysis at BAZNAS Deli, found that zakat management had not been conducted effectively and efficiently due to limited collected zakat funds and weak quality of zakat management human resources.

(Rivaldo et al., 2024) examined zakat management and supervision at BAZNAS Pesisir Selatan Regency and found that proper zakat management must be supported by internal and external supervision systems to achieve institutional transparency and accountability.

(Aulia et al., 2024), in research on zakat management at BAZNAS South Tangerang from the perspective of Ibnu Ashur's Maqashid Syariah, found that Shariah-compliant zakat management can enhance community welfare when collection, distribution, and reporting processes are conducted effectively.

METHODOLOGY

This research employs a qualitative approach with field research type conducted at the BAZNAS Mepanga Sub-district office, Parigi Moutong Regency, Central Sulawesi, from 24 June to 30 June 2026. The qualitative approach was selected because this research aims to understand in depth the phenomenon of zakat fitrah management, including obstacles encountered and solutions applied, enabling researchers to explore meanings, understandings, and subjective experiences of informants in the field (Ashara, 2022).

Primary data in this research were obtained through in-depth interviews with key informants and supporting informants selected using purposive sampling technique based on specific considerations aligned with research objectives. Key informants included the Head of BAZNAS Mepanga Sub-district (Mr Ahmad Humami), Coordinator of the Zakat Management Unit (Mr Ambar), and Administrative Staff (Mr Diki), while supporting informants consisted of the Amil Zakat Committee (Mr Fauzi), 3 muzakki, and mustahik recipients of zakat.



Data analysis in this research employed Miles' interactive analysis model, comprising three main components: data reduction through verbatim transcription and coding to identify main themes, data display in the form of descriptive narratives and thematic tables, and conclusion drawing and verification conducted gradually and continuously.

RESULT AND DISCUSSION

Implementation of Zakat Fitrah Management at BAZNAS Mepanga Sub-district

This research examines the implementation of zakat fitrah management at BAZNAS Mepanga Sub-district through a management approach encompassing planning, organising, implementation, distribution, and reporting. Overall, zakat fitrah management has been conducted reasonably well, despite still facing various field constraints.

Planning of Zakat Fitrah Management

Planning constitutes the most fundamental aspect to ensure program objectives are directed and on target (Kasanah, 2021). Referring to Article 7 Paragraph 1 of Law No. 23 of 2011, BAZNAS conducts planning functions for zakat collection, distribution, and utilisation (Amelia et al., 2019). (Robbins & Coulter, 2018) emphasise that effective planning encompasses goal setting, strategy formulation, and detailed operational planning.

Interview findings with the Head of BAZNAS Mepanga Sub-district explained that planning commences in the month of Sha'ban with the first coordination meeting. Task division includes invitation preparation, public relations appointment, and mustahik data collection. Regional mapping is conducted from hamlet to village level. The organisational structure refers to the previous period, though inactive administrators are replaced through deliberation. Only then are work programs and schedules meticulously prepared.

Analysis of the interview findings reveals that planning commencing in Sha'ban demonstrates managerial awareness of the importance of adequate preparation time. Regional mapping involving hamlet heads and community leaders reflects a bottom-up approach that is more objective in determining mustahik

(Azani & Basri, 2018). The mechanism for replacing administrators through deliberation indicates healthy regeneration. However, constraints persist in the form of limited technical understanding among personnel and minimal community information, confirming (Kasanah, 2021) finding that good planning still requires strengthening of implementing human resources.

Juridically, BAZNAS's existence as a non-structural institution under the President with full authority to manage zakat is affirmed by (Yahya, 2020). The dynamics of Indonesian zakat law remain focused on management aspects (Oneng, 2016), reinforcing BAZNAS Mepanga Sub-district's position in executing its legal mandate.

Organising of Amil Zakat

Organising plays a crucial role in coordinating human resources and materials to achieve organisational objectives (Nur & Iswandi, 2022). (Robbins & Coulter, 2018) state that organising encompasses structure, task division, and coordination. (Amelia et al., 2019) add that clear structure enhances zakat management effectiveness.

Interview findings with the Amil Committee described a clear task structure: Mr Ambar (chair) coordinates activities, Mr Diki compiles muzakki data and payment recapitulation, while Mr Imam and Mustofa distribute zakat to mustahik. Mr Ambar (UPZ coordinator) added that mosque youth are highly enthusiastic in assisting data collection and distribution. Mr Diki revealed that community trust is very high, evidenced by increasing collected zakat amounts each year.

Analysis of interview findings indicates that this task division structure aligns with Good Amil Governance principles (Jamaludin, 2025). Synergy with mosque youth represents significant social capital, consistent with (Rizal et al., 2023) finding that young Muslims have substantial potential to enhance zakat collection in the digital era. Community trust as social capital for zakat effectiveness (Rivaldo et al., 2024) is reflected in the increasing number of muzakki.

Implementation of Zakat Fitrah Collection



Implementation or directing involves motivation, leadership, and communication to enable human resources to work effectively (Nur & Iswandi, 2022; Robbins & Coulter, 2018)

Interview findings indicate that tactical briefings are held annually for all amil as SOP and Shariah provisions refreshment. The Head of BAZNAS explained that the collection pattern remains conventional: muzakki come directly to reception posts at mosques/prayer rooms. Socialisation is conducted through Ramadan safari, sermons, Yasin-tahlil congregations, and loudspeaker announcements.

Analysis reveals that routine briefings demonstrate competency development implementation, consistent with (Zami & Nurhaida, 2025). The still-dominant conventional pattern in areas with digital limitations (Syariah et al., 2025) presents a challenge. (Hadi et al., 2021) emphasise Shariah principles as a strategic factor in digital zakat, though technology adoption at sub-district level remains low (Saoqi et al., 2025). Socialisation strategies through majelis taklim and Ramadan study circles prove effective in enhancing community understanding (Hasby, 2024)

Pelaksanaan atau pengarahan melibatkan motivasi, kepemimpinan, dan komunikasi agar SDM bekerja (Nur Istiqomah & Iswandi, 2022; Robbins & Coulter, 2018)

Dari hasil wawancara diatas menyatakan setiap tahun diadakan pembekalan taktis bagi seluruh amil untuk *refreshment* SOP dan ketentuan syariah. Ketua BAZNAS menjelaskan pola penghimpunan masih konvensional: muzakki datang langsung ke pos-pos penerimaan di masjid/mushola. Sosialisasi dilakukan melalui safari Ramadan, ceramah, jamaah Yasin-tahlil, dan pengeras suara.

Dari hasil analisis diatas bahwa pembekalan rutin menunjukkan implementasi pengembangan kompetensi, sejalan dengan (Zami & Nurhaida, 2025) Pola konvensional yang masih dominan di daerah dengan keterbatasan digital (Syariah et al., 2025) menjadi tantangan. (Hadi et al., 2021) menekankan prinsip syariah sebagai faktor strategis digital zakat, namun adopsi teknologi di tingkat kecamatan masih rendah (Saoqi et al., 2025) Strategi sosialisasi melalui

majelis taklim dan pengajian Ramadan terbukti efektif meningkatkan pemahaman masyarakat (Hasby, 2024)

Reporting of Zakat Fitrah Management

Reporting constitutes financial and performance accountability to the public (Amelia et al., 2019; Kasanah, 2021).

Interview findings with the Head of BAZNAS stated: *"We as activity implementers have worked optimally, thus it can be said that this implementation has been conducted optimally. Regarding data collection of recipients from 8 asnaf, some have not yet received distribution, because we do not have all those asnaf categories here. Therefore, a minimum of 3 asnaf is what we implement, as it varies each year, sometimes 3 asnaf, sometimes 4 asnaf, so we adjust to existing conditions."*

Analysis indicates that reporting is conducted through two channels (internal to BAZNAS regency and public to the community). This demonstrates commitment to transparency and accountability. (Widiastuti, 2026) affirms that transparent and accountable reporting constitutes the foundation of public trust. Photo/video documentation as physical evidence strengthens report credibility.

Obstacles and Solutions in Zakat Fitrah Management

Interview findings with the Head of BAZNAS identified obstacles community lacks understanding of zakat amounts, low understanding due to advanced age and tradition factors, mualaf lack understanding of Shariah provisions, geographical factors of remote areas, resident absence during distribution, and lack of amil discipline approaching Eid.

From these obstacles, several solutions were identified including education through study circles and Ramadan sermons, special door-to-door committees for mualaf, extended reception hours for remote areas, firm warnings and reward systems for amil to maintain discipline.



Analysis: The first and second obstacles align with (Karmila, 2024; Varlina et al., 2021) regarding low literacy and traditional influences. Geographical constraints correspond to ((BAZNAS), 2025). Amil discipline requires structured monitoring (Zami & Nurhaida, 2025). The door-to-door approach for mualaf is recommended by (Hasby, 2024)

Effectiveness Evaluation

Overall, zakat fitrah management has been conducted well with increasing numbers of muzakki, distribution transparency, and accountable reporting. However, distribution remains predominantly consumptive, not yet optimal in productive zakat (Salam & Jaharuddin, 2022; Muliadi & Bakar, 2024), and still requires enhancement of human resource capacity and service reach to remote areas.

These findings align with (Saoqi et al., 2025) that BAZNAS programs lift 49% of mustahik out of poverty, yet sustainable aproductive program development is needed. (Rivaldo et al., 2024) emphasise internal-external supervision for transparency and accountability. (Nur Aulia, 2024) affirm that Shariah-compliant zakat management can enhance community welfare when collection, distribution, and reporting are effective.

CONCLUSIONS

This research confirms that zakat fitrah management at BAZNAS Mepanga Sub-district has been conducted procedurally and adaptively, encompassing all management functions (planning, organising, collection, distribution, and reporting) with continuously improving performance. This success is supported by socialisation strategies grounded in local wisdom, clear task division, and reporting transparency in accordance with legal mandates. However, structural and cultural challenges remain evident, such as low zakat literacy among the community, limited access in remote areas, and technical distribution constraints. BAZNAS's response through educational approaches, mualaf mentoring, and amil discipline enforcement demonstrates good adaptive capacity, though not yet fully optimal.

Looking forward, transformation from consumptive to productive distribution is required for mustahik economic empowerment, enhancement of amil

professionalism through certified training, and expansion of information technology-based services. Further research is recommended, particularly on the effectiveness of productive zakat programs in similar regions, comparative studies across sub-districts, and quantitative studies on zakat's impact on poverty reduction in Mepanga. Thus, these findings not only enrich the zakat management scholarly discourse in complex local contexts but also serve as strategic evaluation for BAZNAS to enhance effectiveness and sustainability of zakat management in the future.

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