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Implementation of Law No. 23 of 2011 Concerning Zakat Management in Poverty Alleviation (Baznas Pangkep Regency)

Nur Fajri Septiana¹, Syahrudin Nawi², Dachran S. Busthami³

^{1,2,3} Department of Law, Faculty of Law, Universitas Muslim Indonesia, Makassar, Indonesia.
Email: nurfajriseptiana2309@gmail.com¹

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ABSTRACT

The purpose of this study is 1) to examine and analyze the implementation of Law No. 23 of 2011 on Zakat Management in alleviating poverty (Baznas Pangkep Regency), and 2) to identify and analyze the factors affecting the implementation of Law No. 23 of 2011 on Zakat Management. This research employs an empirical legal research method, conducted at the Baznas Pangkep Regency office. Data were collected through interviews and questionnaires, and analyzed descriptively. The findings of the study show that the implementation of Law No. 23 of 2011 on zakat management in alleviating poverty at Baznas Pangkep Regency has not been optimal. This is due to several challenges in zakat management, such as limited public outreach about the importance of zakat, and the insufficiently effective economic empowerment programs aimed at improving the long-term welfare of mustahik. The factors influencing the implementation of Law No. 23 of 2011 include legal structure, legal substance, and legal culture. Based on the findings, the study recommends: 1) Baznas Pangkep Regency should enhance the socialization of Law No. 23 of 2011 on zakat management comprehensively to the public, develop professional human resources, and ensure zakat management runs effectively, transparently, and accountably in accordance with Islamic principles; 2) Baznas Pangkep Regency should strengthen mustahik economic empowerment programs and improve zakat distribution to ensure it reaches the targeted groups for sustainable poverty alleviation.

Keywords: Implementation, Zakat, Law No. 23 of 2011, BAZNAS, Poverty.

I. Introduction

Poverty remains one of the most complex and multidimensional social issues. It goes beyond merely the lack of income or wealth and involves systemic injustices in resource distribution, limited access to essential services, and marginalization in economic and social decision-making processes. As the fourth most populous country in the world, Indonesia is not immune to this reality. According to data from the Central Statistics Agency (BPS), the poverty rate in Indonesia as of March 2024 reached 9.36% of the total population. Poverty is not only an economic burden but also a reflection of systemic failures in ensuring citizens' basic rights. Amid modern development, approaches to poverty alleviation have shifted from purely charitable strategies to more participatory, just, and sustainable development models. Indonesia, with its majority Muslim population, holds significant potential in harnessing Islamic philanthropy, particularly through zakat,



infak, and sedekah (ZIS). Zakat, one of the five pillars of Islam, serves both as an act of worship and an essential socio-economic tool for poverty reduction. The potential zakat in Indonesia is estimated to reach around 300 trillion IDR, but this potential has yet to be fully optimized.

In a Muslim-majority country like Indonesia, religious-based resources, particularly zakat, have become highly relevant in addressing structural poverty. Zakat not only holds spiritual value but has evolved into an institutionalized social tool with strategic importance. This shift was formalized with the enactment of Law No. 23 of 2011 on Zakat Management, affirming the state's role in promoting zakat management that is organized, professional, and integrated with national development programs. According to Article 3 of Law No. 23 of 2011, zakat management is intended to enhance its benefits for society's well-being and poverty reduction. Despite this formalization, the practice of zakat management, especially at the local level, does not always align perfectly with the law's objectives. The role of the National Amil Zakat Agency (BAZNAS) is crucial in bridging the gap between zakat collection, distribution, and utilization. While the law provides a clear mandate for zakat governance based on efficiency, accountability, and focus on the poor, in practice, challenges persist. These challenges include inadequate outreach, weak management systems, and a lack of innovation in empowerment programs, which hinder the effective use of zakat in alleviating poverty.

Pangkajene and Kepulauan (Pangkep), located in South Sulawesi, Indonesia, is a region that faces distinct socio-economic challenges. With its archipelagic geography, heavy reliance on informal sectors such as fisheries and agriculture, and limited infrastructure, Pangkep is highly vulnerable to poverty. According to BPS data, the poverty rate in Pangkep in 2023 stood at 13.40%, higher than the national and provincial averages. In this context, BAZNAS Pangkep plays a central role as the official institution mandated by Law No. 23 of 2011 to manage zakat. BAZNAS Pangkep's role extends beyond collecting and distributing zakat—it is also responsible for the effective utilization of zakat funds to alleviate poverty in the region. The agency operates at the intersection of religious norms, state regulations, and the socio-economic realities of the local community. Given its strategic role, BAZNAS Pangkep serves as a compelling case study for examining how national legal frameworks are applied at the grassroots level.

In practice, numerous challenges affect the implementation of Law No. 23 of 2011 in Pangkep. These challenges include institutional weaknesses, insufficient human resources, inadequate data systems, and a lack of cultural acceptance of formal zakat institutions. While the law sets normative standards for zakat management, focusing on efficiency, accountability, and poverty alleviation, empirical evidence shows a gap between these legal norms and their actual implementation. One of the main challenges is the weak managerial capacity within BAZNAS Pangkep, compounded by a lack of innovation in zakat distribution and empowerment programs. Additionally, community engagement in zakat programs is often insufficient, with many programs failing to address the long-term needs of mustahik (zakat recipients). These gaps between legal frameworks and social realities highlight broader issues in governance, institutional capacity, and public trust. Effective zakat management is not only about adhering to legal mandates but also adapting to social, economic, and cultural dynamics at the local level.

From a sociological perspective, the law is not an autonomous or final entity but is part of a social construct that interacts with values, power structures, and local cultures. Legal frameworks, such as Law No. 23 of 2011, need to be understood as part of a dynamic social process, influenced by various factors like institutional structures, legitimacy, and public participation. The implementation of such laws must be seen as a social process shaped by local perceptions and institutional realities, not merely as a top-down imposition of rules. This research does not simply aim to assess whether the law has been implemented but seeks to understand how it functions within the complexities of society. The implementation of laws must take into account social dynamics, as legal frameworks are influenced by social forces like institutional capacity and community engagement. This study thus aims to investigate not only whether zakat management laws are followed but also how they work in practice, focusing on the gap between legal norms and social realities.

Existing legal studies on zakat management in Indonesia have mostly been normatively oriented or focused on the macroeconomic impacts of zakat. Few studies have empirically examined the dynamics of zakat implementation at the local level, particularly in Kabupaten Pangkep. This research seeks to address this

gap by exploring the challenges and successes of zakat management in the region, providing a deeper understanding of the factors influencing zakat's role in poverty reduction. As demands for accountability and transparency in zakat institutions continue to rise, it becomes essential to assess how well these institutions meet their legal and public obligations. Communities expect zakat to be a tangible solution to inequality and poverty. However, when mustahik feel excluded from the planning and evaluation processes, or when zakat benefits are short-term and consumptive, public trust and legitimacy can erode. This underscores the need to critically evaluate the implementation of Law No. 23 of 2011, considering the social, economic, and institutional factors that affect its effectiveness.

Given these challenges, this study aims to examine the implementation of Law No. 23 of 2011 on Zakat Management in Kabupaten Pangkep, with a focus on its role in poverty alleviation. The research uses an empirical legal approach to explore the experiences of mustahik, the dynamics within BAZNAS, and the social responses to zakat programs in the region. The objectives of the study are twofold: 1) to analyze the implementation of Law No. 23 of 2011 on zakat management in efforts to reduce poverty in BAZNAS Kabupaten Pangkep, and 2) to identify and analyze the factors influencing the implementation of the law in the context of local zakat management.

This study is significant both academically and practically. Academically, it contributes to the body of knowledge by providing empirical insights into the practical application of zakat laws at the local level. This research highlights the gap between legal norms and social practice, offering valuable insights for scholars in the fields of law, governance, and social welfare. Practically, the findings can inform policy recommendations for improving zakat management in Indonesia, particularly at the district level, by identifying the challenges and proposing solutions to enhance zakat's role in poverty alleviation. The optimal management of zakat can become a strategic solution to reducing poverty, and this study hopes to offer concrete contributions to the development of zakat management policies in Indonesia, especially at the local level. By examining the dynamics of zakat management in Kabupaten Pangkep, the research seeks to uncover key factors influencing zakat's effectiveness in poverty alleviation and provide actionable recommendations for its improvement.

II. Literature Review and Hypothesis Development

2.1. Implementation of Law No. 23 of 2011 on Zakat Management

The implementation of laws, especially those related to public welfare, is a critical process that bridges the gap between legislation and its practical application. According to the Kamus Besar Bahasa Indonesia, implementation refers to the execution or application of certain activities aimed at achieving specific goals. This concept involves the translation of policies, ideas, or innovations into tangible actions that result in impacts, whether in knowledge, skills, values, or attitudes. In the context of zakat management, the implementation of Law No. 23 of 2011 plays a pivotal role in achieving the primary goal of poverty alleviation in Indonesia. Effective implementation requires a systematic approach that utilizes available resources within set timeframes to achieve desired objectives. Scholars agree that implementation is closely linked to actions, activities, or mechanisms within a system. It is not just an ordinary activity but a methodically planned endeavor aimed at reaching specific objectives. In terms of legal products such as laws, implementation refers to the transformation of "law in the books" into "law in action." Muhammad Joni, a prominent legal expert, asserts that the success of any law is gauged by how effectively it is enforced and applied in concrete cases, translating abstract legal norms into actionable outcomes. Thus, the effectiveness of a law can be evaluated based on its practical application in society, making implementation a key element of governance.

In this regard, Law No. 23 of 2011 on Zakat Management was introduced as an update to Law No. 38 of 1999 to address the challenges in zakat management in Indonesia, particularly the growing demand for more professional, transparent, and accountable systems. The evolution of zakat management, especially after Indonesia's reform era, marked a significant shift in policy, aligning with global best practices. Countries like Malaysia and Saudi Arabia, with successful zakat management systems, have demonstrated that

government support and robust regulations are key to effective zakat governance. This highlights the importance of creating supportive regulations that encourage the growth of zakat management at the national level. The establishment of BAZNAS (National Amil Zakat Agency), alongside LAZ (Lembaga Amil Zakat) managed by communities, represents this shift toward modern zakat management. However, for these institutions to function effectively, strong coordination, integration, and synchronization are required from the state. Law No. 23 of 2011 is not just a legal framework but an effort to create good governance in zakat management, in line with Islamic values of justice and accountability as reflected in the Qur'an and Hadith. However, the law has received criticism, particularly from private zakat managers (LAZ), who feel that the regulation prioritizes BAZNAS and reduces their role in zakat management. Some argue that the centralization of zakat management may limit the effectiveness of its implementation. On the other hand, the government insists that this approach will improve transparency, accountability, and provide legal certainty for all zakat institutions. Despite this, Law No. 23 of 2011 aims to prevent the liberalization of zakat management, ensure the security of zakat funds, and integrate zakat into fiscal and poverty reduction policies.

Compared to its predecessor, Law No. 38 of 1999, the new zakat law introduced several key changes. These include the central role of the state in zakat management, the establishment of BAZNAS as the main authority overseeing zakat operations, and the hierarchical structure that allows BAZNAS to create UPZ (Zakat Collecting Units). Additionally, the law grants LAZ a supporting role in zakat management but within a framework that requires government authorization. These structural changes aim to streamline zakat management across the nation while maintaining oversight and coordination with other development initiatives. This literature review highlights the shift in zakat management from a decentralized, community-based model to a more centralized system under BAZNAS. While this centralized approach is intended to ensure better governance, the effectiveness of its implementation depends on how well it adapts to local contexts and addresses the diverse needs of mustahik (zakat recipients) across Indonesia. Therefore, further research is needed to evaluate how the law is being practically applied at the local level and its impact on poverty alleviation in regions like Kabupaten Pangkep.

2.2. Zakat and Its Implementation in Indonesia

Zakat is a fundamental pillar of Islam, with profound spiritual, social, and economic implications. The term "zakat" is derived from Arabic, meaning purification, growth, and blessing. In Islamic jurisprudence, zakat refers to the obligation of Muslims to donate a portion of their wealth to specific categories of recipients, aiming to reduce wealth inequality and enhance social welfare. Zakat is not only an act of worship but also a mechanism for achieving social justice and alleviating poverty in society. The core objectives of zakat in Islam are to protect and preserve essential aspects of life, such as religion, life, intellect, lineage, and property. If zakat is managed properly, it has the potential to address the issues of welfare and social justice effectively (Hasbi Ash Shiddeiqi, 1991). Zakat plays a central role in Islam, standing as one of the five fundamental pillars alongside the declaration of faith, prayer, fasting, and pilgrimage. Its significance extends both spiritually (Hablumminallah) and socially (Hablumminannas). The distribution of zakat is primarily aimed at those in dire need, particularly the economically disadvantaged, providing them with resources to improve their quality of life. Islam divides zakat into two categories: zakat mal (wealth) and zakat fitrah (personal purification). The act of giving zakat is believed to bring blessings, growth, and spiritual purification, as emphasized in surah At-Taubah (9:103) and Ar-Ruum (30:39), reinforcing the importance of zakat in the purification of wealth and soul (Kementerian Agama RI, 2018).

In Islamic law, zakat is defined as a specified portion of wealth that must be given to those who are entitled to receive it. It is an obligation for Muslims who possess sufficient wealth, known as "nisab," to distribute a portion of their wealth to those in need. The concept of amil zakat (zakat administrators) is also emphasized in Islam. This highlights the collective nature of zakat, with amil acting as key figures responsible for managing and distributing zakat. This collective responsibility illustrates that zakat is not just an individual obligation but a communal duty that involves the entire Muslim ummah. Amil zakat, as recipients themselves,

play a crucial role in ensuring that zakat reaches those who need it most (Muzayyanah & Yulianti, 2020). The recipients of zakat, known as *mustahik*, are clearly defined in Islamic teachings. According to the Quran, eight categories of people are entitled to zakat, as mentioned in surah At-Taubah (9:60), including the poor, the needy, zakat collectors, those whose hearts are to be reconciled, freeing captives, those in debt, those fighting in the path of Allah, and travelers in need. This categorization ensures that zakat benefits the most marginalized and disadvantaged members of society, promoting social welfare and reducing social disparities (Al-Qur'an dan Terjemahannya, 2018).

The requirements for zakat to be valid are outlined in Islamic jurisprudence. Zakat is obligatory for Muslims who are free, in full control of their wealth, and possess assets that have reached the *nisab* (threshold). The wealth should have been owned for at least one full lunar year (*haul*) and must be in a form that is permissible and not associated with unlawful activities. Zakat is also required to be distributed to the rightful recipients, ensuring that the wealth benefits those in need and contributes to social justice. Additionally, zakat must be distributed directly to the *mustahik*, with the *amil zakat* playing an essential role in ensuring proper allocation (Mundzier Suparta, 2010). There are two main types of zakat: *zakat fitrah* and *zakat maal*. *Zakat fitrah* is a form of zakat given at the end of Ramadan, intended to purify the fasting individual and provide for the poor during Eid. It is obligatory for every Muslim and is usually based on the staple food of the community, such as rice. *Zakat maal*, on the other hand, refers to zakat on wealth, including income from various sources such as agriculture, trade, livestock, and savings. This type of zakat helps to redistribute wealth from the more affluent to the poor, addressing the economic gap in society (Fakhrudin, 2008).

The principles of zakat are fundamental to understanding its function and importance in Islam. These principles include belief in zakat as an act of faith, aiming for social equity and justice, and ensuring that zakat is only applied to wealth that is productive and beneficial. Zakat should be given freely and willingly, reflecting the Islamic values of social responsibility and compassion. According to M.A. Mannan, zakat's primary objective is to ensure fair wealth distribution, eliminate greed, and help achieve a balanced economic system that serves the welfare of all members of society (Mannan, 2004). Law No. 23 of 2011 on Zakat Management further reinforces the institutionalization of zakat in Indonesia, emphasizing the importance of state involvement in ensuring the effective distribution and management of zakat. While zakat is a religious obligation, its management requires a robust regulatory framework to ensure that it is collected and distributed efficiently. The establishment of BAZNAS (National Amil Zakat Agency) is a significant step toward formalizing zakat management and ensuring that it is handled in a transparent, accountable, and systematic manner. The law aims to improve the integration of zakat within the broader socio-economic policies, ensuring that zakat contributes to national development and poverty alleviation (Zainuddin, 2018). The integration of zakat into Indonesia's regulatory framework through Law No. 23 of 2011 represents a major shift in how zakat is managed and utilized, aiming to optimize its potential as a tool for poverty reduction. The law's focus on transparency, accountability, and professional management addresses the historical challenges of zakat collection and distribution in the country. It is hoped that with improved regulation, zakat will become a more effective instrument in achieving social justice, reducing poverty, and promoting economic development for the nation's most vulnerable populations (Saipе, Alfianika, Abbas, & Zainuddin, 2021).

2.3. Poverty Alleviation

Poverty is defined as the condition in which individuals are unable to meet the basic needs for a decent standard of living. The causes of poverty are diverse, including limited access to employment due to low education levels or health issues. This concept is closely linked to zakat, as zakat is often seen as a means to help meet these basic needs. Poverty is a persistent social issue and, fundamentally, a classic problem that has existed since the dawn of humanity. It is a complex issue that will likely continue to be a relevant concern over time, attracting attention from various sectors, including academics and practitioners. Over the years, numerous theories, concepts, and approaches have been developed across multidisciplinary fields to understand and address poverty. Poverty is not merely an economic issue; it is also multidimensional,

encompassing social, cultural, and political aspects. Due to its multidimensional nature, poverty affects not only social welfare but also extends beyond that (Qomari, 2017). Poverty can be understood as the result of social, political, and economic processes, including market mechanisms that contribute to marginalization or exclusion. This marginalization can be seen in forms such as discrimination based on ethnicity, social class, or gender. Poverty can be classified into two categories: absolute poverty and relative poverty. Absolute poverty refers to the lack of basic material needs required for survival, while relative poverty involves disparities in wealth, linked to income distribution and living standards. The distinction lies in that absolute poverty is determined by specific thresholds, such as the poverty line, whereas relative poverty is defined through comparisons of well-being between individuals or groups (Hardana, 2022).

The strategies for poverty alleviation are multifaceted and must address the root causes of poverty. In economic theory, it is recommended that the poverty cycle be broken by enhancing human resource skills, increasing capital investment, and developing technology. This approach aims to boost productivity. However, the reality of poverty is far more complex than the theoretical solutions suggest. In Indonesia, the root causes of poverty include economic exploitation through high-interest rates, corruption, concentration of power, and environmental degradation, all of which exacerbate poverty. Islamic strategies for poverty alleviation involve inclusive economic growth, which Islam promotes by prohibiting interest (*riba*), controlling inflation, and encouraging productive sectors through cooperative models such as *mudharabah*, *musaqat*, and *muara'ah* (Amalia & Mahalli, 2012). Islamic public policy also emphasizes a government budget that supports the people, particularly for basic needs such as education and healthcare. Infrastructure development is another priority, with a focus on public services like housing, roads, and clean water. Public service provision, including education, healthcare, and bureaucratic reforms, is fundamental to improving the well-being of society and promoting social equity (Qomari, 2017). Zakat, as a social instrument in Islam, plays a key role in poverty alleviation. Zakat is viewed not just as a religious obligation but as a mechanism for forming capital. It contributes to the formation of human capital, enhancing productivity and income levels across society. Zakat also fosters a sense of social responsibility, encouraging every Muslim to participate in poverty reduction efforts (Qomari, 2017).

The enactment of Law No. 23 of 2011 on Zakat Management and its supporting regulations has reinforced the role of zakat in poverty alleviation. This law clarifies the government's authority to manage zakat effectively to combat poverty and ensure that zakat reaches the needy. It aligns with the broader goal of using zakat as a tool for addressing structural poverty in Indonesia. As zakat is increasingly institutionalized through BAZNAS, its potential to contribute to poverty reduction grows, offering a sustainable approach to addressing the socio-economic inequalities faced by the most vulnerable populations (Abdurrachman Qadir, 2001). Through zakat, Islam offers a comprehensive strategy to alleviate poverty, targeting both immediate relief and long-term development. It encourages a sense of collective responsibility, where every individual, regardless of their wealth, plays a role in the socio-economic upliftment of society. The integration of zakat into Indonesia's legal framework strengthens its capacity to contribute meaningfully to poverty alleviation. The country's legal backing for zakat management provides a structured, transparent, and accountable system that is essential for maximizing zakat's potential in reducing poverty (Hardana, 2022).

H1 : The implementation of Law No. 23 of 2011 on Zakat Management at BAZNAS Kabupaten Pangkep is not optimal in poverty alleviation efforts due to challenges in zakat management, limited outreach, and the underdeveloped empowerment programs that fail to focus on long-term improvements in welfare.

H2: The factors influencing the implementation of Law No. 23 of 2011 on Zakat Management at BAZNAS Kabupaten Pangkep are the legal structure, the substance of the law, and the cultural factors surrounding legal enforcement and public participation.

III. Research Method

This study employs an empirical juridical research approach, which integrates legal theory with empirical data gathered from the field. The aim is to understand how the law operates in practice and its impact on society. This type of research helps in observing the implementation of Law No. 23 of 2011 on Zakat Management in real-world settings and evaluates the extent to which it has been effective in poverty alleviation efforts. The research is conducted in Pangkajene and Kepulauan (Pangkep), South Sulawesi, Indonesia, with the focus on BAZNAS Kabupaten Pangkep as the research subject. The research is expected to take approximately one month. The choice of Pangkep as the research location is due to the region's significant poverty rate, making it highly relevant for exploring the role of zakat in poverty alleviation. Moreover, BAZNAS Kabupaten Pangkep, as the official zakat management institution, plays a vital role in implementing Law No. 23 of 2011. The research in this area is academically significant due to the limited studies addressing the implementation of zakat management in poverty alleviation within this specific region. It is expected to offer new insights into the challenges, such as the limited socialization and the suboptimal distribution of zakat, while also providing potential solutions.

The data used in this study consists of both primary and secondary data. Primary data is obtained through interviews and questionnaires conducted with BAZNAS Pangkep staff to gather information about the implementation of zakat programs, challenges in executing Law No. 23 of 2011, and zakat management strategies in poverty alleviation efforts. Additionally, questionnaires will be distributed to mustahik (zakat recipients) to assess the impact of zakat on their lives and their perception of the programs run by BAZNAS. Secondary data includes supporting information that is closely related to the primary data, such as official BAZNAS reports, zakat collection and distribution data, empowerment programs, Law No. 23 of 2011, regulations related to zakat management, statistical data from the Central Statistics Agency (BPS) on poverty levels in Pangkep, and relevant academic literature to support the analysis.

The population of this study includes BAZNAS staff in Pangkep, specifically individuals involved in planning, collecting, distributing, utilizing, and reporting zakat. This population is essential as they directly implement zakat policies and operations. The sample for the study consists of 10 BAZNAS staff members involved in planning and 30 mustahik who have received zakat assistance, either consumptive or productive, chosen randomly from BAZNAS's mustahik list. Additionally, one religious leader who influences zakat participation and has a good understanding of zakat programs in Pangkep will also be included in the sample. Data collection tools for this study include interviews and questionnaires. These methods involve direct interaction between the researcher and the respondents or informants in the form of structured or semi-structured questions to collect relevant information. Interviews allow for in-depth understanding of the implementation challenges and success factors, while questionnaires will provide quantifiable data from both the zakat administrators and recipients.

The analysis of the data will be carried out using a qualitative approach, which involves descriptive analysis. This approach allows for an in-depth understanding of the data collected, particularly in terms of identifying themes and patterns that reflect the effectiveness of zakat management in poverty alleviation. The goal is to assess how Law No. 23 of 2011 is being implemented and the challenges BAZNAS faces in meeting its objectives. Operational Definitions are also an essential part of the study to clarify how key variables and concepts will be measured and interpreted in the context of the research. These definitions connect abstract concepts to measurable aspects, ensuring that all parties involved in the research understand and measure them consistently. For instance, the implementation of the law will be measured through the level of compliance by BAZNAS Pangkep with the provisions of Law No. 23 of 2011, the frequency and types of activities carried out, and the effectiveness of the mechanisms used by BAZNAS to collect, manage, and distribute zakat. Zakat management refers to the planning, execution, and coordination involved in zakat collection, distribution, and utilization. Mustahik refers to individuals eligible to receive zakat, and muzaki refers to those required to pay zakat.

IV. Result and Discussion

This study aims to analyze the implementation of Law No. 23 of 2011 on Zakat Management by BAZNAS in Pangkajene and Kepulauan (Pangkep) Regency and the factors affecting the effectiveness of zakat management in poverty alleviation. Based on the data collected through interviews with BAZNAS officials, questionnaires with zakat recipients (mustahik), and related document analysis, several key findings can be summarized.

4.1. Understanding and Application of Regulations by BAZNAS Pangkep

The findings show that the management team at BAZNAS Pangkep has a strong and uniform understanding of the mandate and objectives of Law No. 23 of 2011 on Zakat Management. This understanding is not only theoretical but also serves as a practical foundation guiding all zakat management activities. BAZNAS views this regulation as an essential legal framework that provides direction, legitimacy, and legal certainty for its operations. As Drs. H. Tajuddin Rajja, Vice Chairman I of BAZNAS Pangkep, stated, "Since the introduction of this law, BAZNAS' work has become more focused. We follow the guidelines from the central BAZNAS, from collecting zakat from the community to distributing it to the mustahik. We aim to ensure transparency and accountability."

This statement underscores that Law No. 23 of 2011 has been internalized as an operational guide. The keywords "more focused," "according to regulations," "transparent," and "accountable" are crucial, as the effectiveness of zakat distribution hinges on transparency and accountability. Adherence to the central BAZNAS guidelines also indicates a high degree of standardization and harmonization in zakat management at the national level. The understanding has been specifically internalized in the application of relevant articles regarding the tasks and functions of BAZNAS, particularly concerning zakat collection and distribution. Hamsani, S.Ag, Vice Chairman II, explained the focus on strengthening the data system and public education as part of the law's mandate: "At BAZNAS Pangkep, we continue to improve the collection and distribution of zakat according to the law. One of the efforts is strengthening the data system for muzaki and mustahik and educating the public about the importance of channeling zakat through official institutions like BAZNAS."

4.2. Zakat Collection Strategies and Their Realization

BAZNAS Pangkep has implemented several strategies to increase zakat, infaq, and alms (ZIS) collection, focusing on ease of service for muzaki and public education to raise awareness and participation in channeling ZIS through official institutions. This strategy aims to maximize the potential of zakat as an instrument for poverty alleviation. Dian Eka Gustiani, SE, Head of Distribution and Utilization, explained the service-oriented approach focusing on ease and technological utilization: "One of the key focuses in zakat collection strategies is providing convenience to muzaki. This is done by implementing zakat payment systems based on technology, such as providing online zakat payment facilities via bank transfer and digital services. We also offer zakat collection services and direct consultations at BAZNAS offices."

This strategy reflects BAZNAS' adaptation to the times and the needs of modern society. The provision of online payment facilities and digital services signifies an effort to eliminate barriers related to access and time, thus enhancing zakat collection. The zakat collection service and direct consultation also demonstrate a commitment to personal service and flexible approaches, accommodating various muzaki preferences. Ease of service is key to attracting more muzaki to channel their zakat through BAZNAS, which in turn increases the funds available for poverty alleviation programs. Despite these efforts, data on zakat collection shows fluctuations between 2023 and 2024. Table 1 shows a decrease of IDR 132,349,412, which indicates that the optimization of zakat collection still faces challenges.

4.3. Zakat Distribution and Utilization in Poverty Alleviation Efforts

BAZNAS Pangkep's zakat distribution and utilization are carried out in accordance with Islamic law and Law No. 23 of 2011, specifically Articles 25 and 26 (on distribution) and Article 27 (on utilization). The main focus is to distribute zakat to mustahik according to priority, equity, justice, and local needs, and to utilize zakat for productive ventures once the basic needs of mustahik have been met. Hamsani, S.Ag, Vice Chairman II, explained the process of verification and distribution of consumptive assistance, which is one of the implementations of Articles 25 and 26 on distribution: "Routine basic aid, excluding zakat fitrah, is provided primarily to the poor. We ensure that they are truly eligible according to the eight categories of recipients set in the Qur'an. The data is first verified and processed by the LAB (BAZNAS Active Services) team."

The emphasis on the "eight categories (asnaf)" and verification by the LAB team demonstrates BAZNAS' commitment to adhering to Islamic law and ensuring accountability in zakat distribution. Data verification is a crucial step in ensuring accurate targeting, which is the pillar of fairness in zakat management. While consumptive assistance directly addresses the basic needs of the poor, it supports poverty alleviation at the most fundamental level. Dian Eka Gustiani, SE, added how the principles of Islamic law and regulations are applied in productive zakat utilization: "In distributing zakat, we always refer to Islamic law and applicable regulations. According to Articles 25 and 26, we distribute zakat to mustahik based on urgent needs, as well as data from the LAB survey. For productive zakat utilization, like business capital assistance, we ensure the basic needs of the mustahik are met first."

This statement shows that BAZNAS Pangkep understands the essence of productive zakat utilization as a long-term effort to alleviate poverty, not just to meet immediate needs. The condition that "basic needs of the mustahik are fulfilled" before providing business capital assistance reflects caution and effectiveness, ensuring that the capital is used for economic improvement rather than to meet emergency needs. This reflects an effort to help mustahik become independent in the future. BAZNAS Pangkep's distribution program covers two main approaches: consumptive (such as basic food aid, cash for daily needs) and productive (business capital assistance). Based on interviews with mustahik, consumptive aid dominates.

Table 1. Types of Assistance Received by Mustahik from BAZNAS Pangkep

Type of Assistance	Number of Mustahik	Percentage (%)
Consumptive	17	56.7%
Productive	13	43.3%
Total	30	100%

This table shows that the majority of mustahik (56.7%) received consumptive assistance such as basic food or cash for daily needs, while 43.3% received productive assistance in the form of business capital. This proportion suggests that while BAZNAS has productive zakat programs and understands their importance, the main focus of assistance is still on meeting basic needs, which may be due to the high level of poverty that forces priority to be placed on meeting primary needs or limitations in BAZNAS' capacity to manage large-scale productive programs that require intensive mentoring. The benefits of consumptive assistance are directly felt by recipients, demonstrating that the program is effective in easing daily economic burdens. However, some mustahik stated that the assistance is temporary, indicating that the long-term impact on poverty alleviation has not been fully achieved.

4.4. Synergy in Zakat Management for Poverty Alleviation

Synergy in zakat management is a critical element in achieving sustainable poverty alleviation. In BAZNAS Pangkep, this synergy is realized through collaboration with various parties, including Unit Pengumpul Zakat (UPZ), local government, religious leaders, and community groups, as well as the utilization of technology for data efficiency. Drs. H. Tajuddin Rajja emphasized the importance of collaboration and mentoring for the sustainability of zakat impact: "Synergy in zakat management is very important because it

is not enough just to distribute zakat consumptively. We at BAZNAS continue to collaborate with UPZ and local government to ensure that the data on mustahik is always updated. We also provide business assistance to productive zakat recipients so they can truly become independent and no longer categorized as poor." This statement shows a deep understanding of the need for a multi-party approach to zakat management. Collaboration with UPZ and local governments is essential for broader coverage in zakat collection and updating mustahik data. Mentoring for productive zakat recipients is a long-term effort to break the poverty cycle by helping mustahik become independent and potentially muzaki in the future.

4.5. Monitoring of Zakat Management for Poverty Alleviation

Monitoring zakat management in BAZNAS Pangkep is carried out in accordance with the mandates of Law No. 23 of 2011 (Article 34 on Supervision by Ministers/Local Authorities and Article 35 on Community Participation) and detailed in Government Regulation No. 14 of 2014. This includes regular reporting, utilization of technology, and public involvement to ensure zakat funds effectively alleviate poverty. Drs. H. Saharuddin M.Si, Vice Chairman III, explained the efforts of transparency and accountability through reporting and technology: "Supervision in zakat management is very important to maintain public trust. Therefore, we at BAZNAS Pangkep always report the use of zakat funds regularly to both the government and the public through public reports. We also utilize information technology systems that allow for more transparent processes in recording, verifying, and reporting." This statement demonstrates BAZNAS' commitment to public accountability. Regular reporting to both the government and the public, and the use of technology-based systems, are concrete steps to ensure transparency in zakat management. Public involvement and feedback are key elements in participatory supervision, which strengthens trust in the zakat system.

4.6. Challenges in Zakat Management for Poverty Alleviation

Despite various implementation efforts, BAZNAS Pangkep faces significant challenges in optimizing zakat management for poverty alleviation. These challenges arise from issues with data, muzaki awareness, as well as limited resources and infrastructure, which directly affect the effectiveness of Law No. 23 of 2011's implementation. Dian Eka Gustiani, SE, elaborated on the main constraints regarding mustahik data and muzaki preferences: "One of the main challenges we face is the lack of valid and integrated data between zakat collectors on the ground and the distribution team. Sometimes, the data on mustahik is not verified well, leading to potential inaccuracies in targeting. Additionally, some people prefer to give zakat directly to neighbors or family members instead of through BAZNAS, resulting in the potential zakat not being fully utilized, and empowerment programs cannot run optimally." This highlights core issues such as data inaccuracy, muzaki preferences for direct donation channels, and operational limitations. These challenges hinder BAZNAS' ability to manage zakat optimally and prevent the maximization of zakat's potential as a tool for poverty alleviation.

Overall, the findings of this study indicate that although BAZNAS Pangkep has made progress in zakat management, several challenges need to be addressed to optimize zakat as a more effective tool for poverty alleviation. Recommendations include: 1) Enhancing zakat education and awareness, 2) Expanding productive zakat programs through more intensive mentoring, and 3) Strengthening collaboration with local stakeholders to increase public participation in zakat programs. By doing so, zakat can play a more significant role in reducing poverty in Pangkep Regency in a sustainable manner.

V. Conclusion

The findings of this study provide significant theoretical insights into the implementation of Law No. 23 of 2011 on Zakat Management. The research highlights the gap between the ideal legal framework and its practical implementation, particularly in the areas of legal substance, structural capacity, and cultural

acceptance. Theoretical perspectives, particularly effectiveness theory and Maqasid Shariah, demonstrate that zakat management should not only address immediate needs but also focus on empowering mustahik to become self-sufficient and ultimately contributors to the zakat system. This study thus reinforces the need for an integrated approach that involves strengthening legal structures and transforming cultural attitudes toward zakat to maximize its potential for poverty alleviation. From a managerial standpoint, the research underscores the importance of improving data management systems to ensure accurate targeting of zakat recipients. Strengthening the capacity of BAZNAS Pangkep's human resources is also critical to enhance the efficiency of zakat collection, distribution, and empowerment programs. Additionally, increasing transparency and accountability in zakat management, especially through regular public reports and digital platforms, will help build trust with the community and boost participation. Effective collaboration with local governments, Unit Pengumpul Zakat (UPZ), and community leaders will also be key to expanding the reach and impact of zakat programs in the region.

However, there are several limitations in the study, such as the small sample size and the focus on one geographical area, which restrict the ability to generalize the findings. Future research could broaden its scope to include a more diverse range of zakat institutions and regions. Based on the findings, it is recommended that BAZNAS Pangkep invest in more advanced data collection systems and continuously improve the capacity of its staff. Public awareness campaigns are necessary to increase zakat participation through official channels, while long-term economic empowerment programs should be prioritized over short-term assistance. Strengthening the collaboration with local authorities and enhancing governance frameworks are essential for ensuring the sustainable and effective implementation of zakat management, thus contributing to the long-term goal of reducing poverty in the region.

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