



# ZAKAT DISTRIBUTION IN BAZNAS GROBOGAN REGENCY ACCORDING TO LAW NUMBER 23 YEAR 2011 CONCERNING ZAKAT MANAGEMENT (Case Study at UPZ Toroh District, Grobogan Regency in 2022)

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## **Abstract**

The distribution of zakat is the process of distributing zakat that has been collected to *mustahik* which aims to create equitable community welfare. BAZNAS Grobogan Regency is a national zakat management institution with a large area and the majority Muslim population. So, zakat really needs to get attention seeing its great potential. This writing aims to find out how the distribution of zakat in BAZNAS in Grobogan Regency is evenly distributed and how the distribution of zakat in BAZNAS in Grobogan Regency is from the perspective of Law Number 23 of 2011 concerning Zakat Management. The writing method used is a qualitative method with a sociological juridical approach. Data collection was obtained from interviews with BAZNAS in Grobogan district and UPZ in Toroh sub-district. Then, this data analyzed using regulations on zakat, namely Law Number 23 of 2011 concerning Zakat management. The results of this research are in the implementation of the distribution of zakat, BAZNAS Grobogan Regency formed UPZ (Zakat Collector Unit) that located in each District. BAZNAS Grobogan Regency has 19 (nineteen) UPZ, one of which is Toroh District UPZ. The distribution of zakat in BAZNAS in Grobogan Regency is

carried out in accordance in Articles 25 and 26 of Law Number 23 of 2011 concerning Zakat Management. However, efforts are needed in order to optimize distribution in UPZ Toroh District. Thus, the distribution of zakat can reach the indigent *mustahik* who are the area coverage of the UPZ.

**Keywords:** *Zakat Distribution, BAZNAS, Zakat Management*

### **Abstrak**

Pendistribusian zakat merupakan proses penyaluran zakat yang telah terkumpul kepada para *mustahik* yang bertujuan untuk menciptakan kesejahteraan masyarakat yang merata. BAZNAS Kabupaten Grobogan merupakan lembaga pengelola zakat nasional dengan wilayah yang luas serta penduduk mayoritas beragama Islam. Sehingga, zakat sangat perlu mendapatkan perhatian melihat potensinya yang besar. Penulisan ini bertujuan untuk mengetahui bagaimana pemerataan pendistribusian zakat di BAZNAS Kabupaten Grobogan dan bagaimana pemerataan pendistribusian zakat di BAZNAS Kabupaten Grobogan perspektif Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat. Metode penulisan yang digunakan adalah metode kualitatif dengan pendekatan yuridis sosiologis. Pengumpulan data diperoleh dari hasil wawancara, dengan pihak BAZNAS kabupaten Grobogan dan UPZ di kecamatan Toroh. Data ini kemudian dianalisis menggunakan peraturan tentang zakat yaitu UU Nomor 23 Tahun 2011 tentang pengelolaan Zakat. Hasil penelitian ini adalah dalam pelaksanaan pendistribusian zakat, BAZNAS Kabupaten Grobogan membentuk UPZ (Unit Pengumpul Zakat) yang berada di masing-masing Kecamatan. BAZNAS Kabupaten Grobogan memiliki 19 (sembilan belas) UPZ, salah satunya adalah UPZ Kecamatan Toroh. Pendistribusian zakat di BAZNAS Kabupaten Grobogan dilaksanakan sesuai dengan ketentuan dalam Pasal 25 dan 26 Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat. Namun, diperlukan upaya dalam rangka pengoptimalan pendistribusian di UPZ Kecamatan Toroh. Sehingga, pendistribusian zakat dapat merambah kepada *mustahik* fakir miskin yang menjadi cakupan wilayah dari UPZ tersebut.

**Kata Kunci:** *Pendistribusian Zakat, BAZNAS, Pengelolaan Zakat*

### **INTRODUCTION**

The meaning of zakat in language is namely *an-namaa* (growth and development), *ath-thaharatu* (purity), *al-barakah* (blessing), *katsrah al-khair* (amount of goodness), and *ash-shalahu* (orderliness). Something is *zaka*, it means that the person is good (Ismail, et al, 2018: 1-2). There are many

commands for zakat globally in the Qur'an, such as prayer, even more so than the command for prayer (Muhammad, 2011: 2). In describing the position of zakat, the Qur'an mentions 72 times with various kinds of derivations. Even the Prophet put zakat as one of the main pillars in upholding the religion of Islam (Wahyu, et al, 2020: 13). The Qur'an expressly states that in the wealth of the rich there are rights that must be granted to the indigent. Furthermore, the Qur'an also threatens those who do not pay zakat from their assets with a painful torment (hell) (Musa, 2020: 6-7).

Indonesia has a legal protection for zakat which was established by the state that issued of Law Number 38 of 1999 concerning Zakat, later became Law Number 23 of 2011 that concerning in Management of Zakat, and other regulations. Article 5 of Law Number 23 of 2011 concerning Zakat Management explains that "To carry out zakat management, the Government establishes BAZNAS".

BAZNAS is a non-structural institution that is independent and responsible to the president through the Minister of Religion who carries out the task of managing zakat nationally. The functions of BAZNAS in Law Number 23 of 2011 concerning Zakat Management, that are:

1. Planning the collection, distribution, and utilization of zakat.
2. Implementation of the collection, distribution, and utilization of zakat.
3. Control of collection, distribution, and utilization of zakat.

Zakat that has been collected must be immediately distributed to the *mustahik*. In the letter At-Taubah verse (60), it is explained that there are 8 (eight) *mustahik* groups who are obliged to receive zakat, namely the indigent, the indigent, amil, converts, *riqab*, *fii sabilillah*, and *lbn sabil*. The distribution of zakat in Law Number 23 of 2011 concerning the management of zakat is regulated in Articles 25 and 26, which reads:

Article 25

*Zakat must be distributed to mustahik in accordance with Islamic law.*

Article 26

*The distribution of zakat, as referred to in Article 25, is carried out based on a priority scale by taking into account the principles of equity, justice and territoriality.*

The distribution of zakat is necessary to pay attention that distribution to one *asnaf* does not oppress other *asnaf*. If the *muzakki* are reminded not to delay paying zakat until it is more than a year, then the same applies not

to allow zakat to settle for more than a year in the hands of *amil* without being distributed. *Amil* zakat must be proactive in looking for *mustahik*, especially the needy and indigent in their working area, that was the system applied in the fourth caliph's era, not the indigent who came to *amil* or *muzakki* asking for zakat distribution as found in society (Tahir, 2021: 2).

Grobogan is one of the regencies in Central Java, with a population of 1.48 million people (see Disdukcapil website, 23 March 2022). The majority of the population embraces Islam, numbering around 1.46 people. In this regard, zakat really needs to be considered because of its great potential. Grobogan Regency BAZNAS has several work programs in order to support the optimization of the zakat function, one of them is a humanitarian work program by distributing zakat to people in the indigent category in the Grobogan Regency area (see website of the Grobogan district baznas, 23 March 2022).

The presence of BAZNAS in Grobogan Regency since 2010 has a very wide area coverage, covering 19 sub-districts and 273 villages. This is a challenge for BAZNAS in Grobogan Regency that the distribution of zakat can be reach everyone in the indigent category in all villages in the Grobogan Regency area. In Indonesia, BAZNAS has own considerations regarding people who can be categorized as indigent. Ideally, zakat recipients are people with incomes below IDR 6 million. People in the indigent category can be defined as people who do not have enough assets to meet their basic needs, but there is still little ability to get them (Tahir, 2021:3). But in fact, there are still people who fall into the criteria for the indigent in the Grobogan Regency area that until now have never received zakat distribution from the Grobogan Regency BAZNAS.

In this study, researchers chose a location in BAZNAS, Grobogan Regency by conducting a study at UPZ (Unit Collecting Zakat) Toroh District, Grobogan Regency. This study focuses on the study of how the distribution of zakat in BAZNAS in Grobogan Regency and how to analyze the distribution of zakat in BAZNAS in Grobogan Regency according to Law Number 23 of 2011 concerning Zakat Management.

This study uses a qualitative research method with a sociological juridical approach. The sources of data in this study were obtained from the first primary data sources from informants, namely BAZNAS Members in Grobogan Regency and UPZ Management in Toroh District and the second source of secondary data from literature related to zakat.

## **DISCUSSION**

### **Theory of Zakat Distribution**

#### ***Distribution of Zakat***

The provisions in Article 1 paragraph (15) of the Regulation of the National Amil Zakat Agency of the Republic of Indonesia Number 3 of 2018 concerning the Distribution and Utilization of Zakat that distribution is the distribution of zakat to *mustahik* in the form of consumption.

The Prophet of Allah stated that one of the ways to protect wealth to prevent the perpetrator from the torment of the fire of hell is to distribute his wealth. One way of distributing these assets is to give some of their wealth to other people. One of the giving of assets to other people is by paying zakat (Idri, 2017: 134).

The distribution of zakat can be defined as the distribution of zakat that has been collected to the *mustahik* in need. An amil in the distribution of zakat must be right on target, in the sense that zakat must be given to *mustahik* who are obliged to receive zakat. In Islamic fiqh, the distribution of zakat is considered as a gift or a grant, the transfer of ownership rights, so that its use is entirely left to the *mustahik* (Wibowo, 2015: 38).

The purpose of the distribution of zakat is to improve the welfare of the community in various fields, one of which is the economy. So, if zakat is given to the right *mustahik*, this can have a positive impact that can slowly turn the *mustahik* into *muzakki* (Mursyidi, 2003: 169).

The distribution of zakat should at least provide treatment for 5 (five) things (Ash-Shiddieqy, 2012: 158-159), that are:

- 1) Collect data and write down the existing *mustahik*, starting from the number of households and family members of each household.
- 2) Collecting data and writing as well as compiling a priority scale for the various needs of registered *mustahik*.
- 3) Distribute funds to *mustahik* based on the principles of justice and equity, as well as based on the priority scale.
- 4) Make efforts so that the distribution is effective so that the zakat funds given are able to provide changes to *mustahik*.
- 5) Handing over the zakat for the *mustahik* by delivering it to their respective places.

#### ***Mekanism of Zakat Distribution***

The distribution of zakat carried out by the National Amil Zakat Agency can be carried out through two mechanisms, that:

- 1) Distribution of Consumptive Zakat

The distribution of consumptive zakat is the distribution of zakat to *mustahik* which aims to fulfill daily basic needs. The distribution of consumptive zakat is such as clothing, food, and housing. In another sense, consumptive zakat is the distribution of zakat to *mustahik* with an indication of a relatively short period of time (Fasiha, 2017: 27).

#### 2) Distribution of Productive Zakat

The distribution of productive zakat is the distribution of zakat to *mustahik* through the management and development of business capital. The indication of productive zakat is the assets given to *mustahik* can be used as capital so as to increase the income and standard of living of the *mustahik* concerned (Fasiha, 2017: 28).

### ***Principles of Zakat Distribution***

The legal protection for zakat in Indonesia is Law Number 23 of 2011 concerning Zakat Management. There are provisions regarding the distribution of zakat, namely articles 25 and 26, which read:

#### Article 25

*Zakat must be distributed to mustahik in accordance with Islamic law.*

#### Article 26

*The distribution of zakat, as referred to in Article 25, is carried out based on a priority scale by taking into account the principles of equity, justice and territoriality..*

The provisions in article 25 explain that zakat that has been collected must be distributed according to Islamic law. In Surah At-Taubah verse 60 it is explained that there are 8 (eight) groups of recipients of zakat, namely the indigent, indigent, *amil*, converts to *qullubuhum*, slaves, *riqab*, *fii sabilillah*, and *ibn sabil*.

Furthermore, Article 26 explains that there are 3 (three) principles in implementing the distribution of zakat, namely:

#### 1) Equality Principle

Hasbi Ash Shiddiqiy explained about the concept of equity in the distribution of zakat to 8 (eight) groups of zakat recipients, that there are several points that must be considered, namely (Ash-Shiddieqy, 2012: 194):

- a. In the distribution of zakat, there is no provision regarding the obligation to be distributed to 8 (eight) groups of zakat recipients if there is a shortage of collected zakat funds.
- b. Distributing zakat based on benefit, it means when distributing zakat to the recipient group, it must be prioritized to those who need it most.

The application of the concept of equity means that if the amil zakat institution in carrying out the distribution of zakat is not obliged to give it to all groups of zakat recipients. Amil zakat institutions are also allowed to distribute zakat to some groups in greater numbers than other groups. This is based on the principle of community benefit, so that effective zakat can be realized (Ash-Shiddieqy, 2012: 194-195).

## 2) The Principle of Justice

The distribution of zakat needs to apply the principle of justice to 8 (eight) groups of zakat recipients. In addition, it must also pay attention to the priority scale, namely in carrying out the distribution of zakat, it must prioritize the *mustahik* who need the most with the amount according to the needs of each concerned.

## 3) Territorial Principle

The amil zakat institution in carrying out the distribution of zakat applies the territorial principle, meaning that the distribution of zakat collected in an area is given to *mustahik* in that area. This is in accordance with the hadith of the Prophet when he sent Mu'adz bin Jabal to Yemen and gave the task of collecting zakat from the local population. The distribution of zakat in accordance with sharia principles does not recognize the centralization of zakat which means zakat from a certain area must be collected centrally to the center (Ismail, et al, 2018: 282).

In the context of equity, justice, and territoriality, Yusuf Qardhawi contend that there are 3 (three) principles to support the success of zakat management in realizing the implementation of an accountable zakat distribution, namely:

### *a. Prioritizing Local Distribution*

The distribution of zakat prioritizes local distribution, it means that the carrying out of the distribution of zakat prioritizes is *mustahik*

who are in the closest environment to the zakat institution than other areas.

*b. Equitable Distribution*

There are several rules regarding the equitable distribution of zakat, that; if zakat is collected in large quantities, then each group gets a proportion according to their respective needs; it is allowed to give zakat to some groups that are considered more in need and in an emergency; the indigent are the priority group in the distribution of zakat.

*c. There is trust between Muzakki and Mustahik*

The distribution of zakat must be carried out after believed that the recipient is someone who is in need of aid. So that before choosing the *mustahik*, a survey about the life in question has been carried out (Qardhawi, 2005: 139-156).

### **Implementation of Zakat Distribution at BAZNAS Grobogan Regency**

The distribution of zakat in BAZNAS in Grobogan Regency has a target of 8 (eight) *mustahik*, that are the indigent, the indigent, *amil*, converts, *riqab*, *gharimin*, *fii sabilillah*, and *ibn sabil*. From the 8 (eight) *mustahik*, there are 2 (two) priority *mustahik*, they are the indigent and the indigent. The coverage area for the distribution of zakat BAZNAS in Grobogan Regency is all areas in Grobogan Regency.

The distribution of zakat is carried out through several work programs in 5 (five) fields, including the economics, education, health, *da'wah* and advocacy fields, and the humanitarian field. There is one routine work program in the humanitarian field which is carried out every year, namely the direct distribution of compensation for the indigent (Umardani, Interview, 12 May 2022).

The program for direct distribution of compensation for the indigent is the considered superior program of BAZNAS in Grobogan Regency as one of the efforts to reduce poverty and improve community welfare. The work program aims to provide compensation to the indigent and indigent residents of Grobogan Regency. Implementation of the work program through the provision of assistance in the form of cash or basic necessities with a maximum value of Rp. 250.000,- per person.

Determination of the indigent in this program is through appointments. The mechanism for the delivery of assistance is in the Standard Operating Procedures (SOP) for the Humanitarian Division of the Direct Disbursement

of Compensation for the Indigent, BAZNAS Grobogan Regency in 2021, are:

- a. BAZNAS of Grobogan Regency contacted the recipients (*mustahik*),
- b. Delivery of assistance to recipients or their representatives,
- c. BAZNAS of Grobogan Regency carried out handover documentation as evidence of the aid delivery report.
- d. The recipient or the representative reports the delivery of assistance to BAZNAS in Grobogan Regency by attaching an introduction to the SPJ, a receipt for grant, and a photo of the delivery of grant.

From the interviews that the author conducted with informants (Umardani, Interview, 12 May 2022), it was stated that:

*The program for direct distribution of compensation for the indigent in 2022 has been carried out smoothly. The implementation of the program around April coincide with the month of Ramadan. Funds of Rp. 2.5000.000.000,- which has been collected and has been distributed to 2.888 indigent mustahik residing in the Regency area. This distribution is through UPZ (Zakat Collector Unit) located in each District. There are 19 sub-districts with a total of 273 villages that have received zakat assistance from BAZNAS, Grobogan Regency.*

In the direct distribution of compensation to the indigent, BAZNAS of Grobogan Regency has a role in determining the number of allocations for aid recipients and the amount of value given. Furthermore, the UPZ (Zakat Collector Unit) of each sub-district will determine the *mustahik* of each village within the sub-district.

There are 19 (nineteen) UPZ located in the Grobogan Regency area. One of the UPZ (Zakat Collector Unit) is Toroh District UPZ. The office address of the Toroh District UPZ is at Jalan Solo-Purwodadi No.116, Sindurejo-Toroh, Grobogan Regency with Mr. Abdul Salam as the general chairman.

The presence of UPZ is able to provide convenience in the implementation of the work program of BAZNAS in Grobogan Regency. One of the work programs that involves the presence of UPZ is the program for direct distribution of compensation for the indigent. In 2022, the Toroh District UPZ is allocated a fund of IDR 75,000,000 by the Grobogan

Regency BAZNAS which must be distributed to the indigent in all villages in Toroh District (Umardani, Interview, 12 May 2022).

In the interview that the author conducted, the informant stated that (Saenori, Interview, 24 May 2022):

*In April 2022, UPZ Toroh District was given a mandate by BAZNAS of Grobogan Regency to distribute zakat with a fund of Rp. 75,000,000, - (seventy five million rupiah). The funds must be distributed to people in the category of the indigent who are in the Toroh District area with the amount of grant received in the amount of Rp. 250.000,- per mustahik.*

The mechanism for selecting *mustahik* candidates is done through appointments to the closest people to employees in Toroh District. The categories of the closest people are friends, relatives, and residents around where they live. After obtaining the data for the *mustahik* candidate, verification and distribution of assistance is carried out (Abdul Salam, Interview, May 24, 2022).

The selection of the right *mustahik* and meeting the criteria is something that needs to be considered. This is because the proper distribution of zakat will give birth to an effective and optimal zakat. Thus, the purpose of zakat for poverty alleviation and creating welfare for all groups of people equally can be realized. The BAZNAS of Grobogan Regency has 3 (three) basic assessments in the selection of *mustahik* for the indigent, that are:

1. State of the Economy

A person can be categorized as indigent if he has an inadequate economy or is still in a state of shortage. The BAZNAS of Grobogan Regency provides the basis for this shortage situation, which in terms of daily needs is still difficult, especially in meeting primary needs.

2. Income or Salary

The second basis for determining the indigent is income. A person can be said to be indigent if his income is still below the UMK (Regency/City Minimum Wage). Based on the Decree of the Governor of Central Java Number 561/39 concerning Minimum Wages in 35 Regencies/Cities in Central Java Province 2022, the UMK in Grobogan Regency is Rp. 1,894,032.10.

### 3. Asset Ownership

A person can be said to be indigent through all the assets owned by that person. A person can be categorized as indigent if that person really does not have a lot of assets.

The mechanism for selecting *mustahik* for the indigent is through data collection from each village to the sub-district. After the data on the candidates for *mustahik* that the indigent are available, the relevant sub-district has the right to conduct selection and verification based on the criteria for assessing the indigent. If there is no indigent in a village, then it is given to the indigent in another village that is still in the Grobogan Regency area.

The work program for distributing compensation to the indigent in 2022 has been carried out precisely in April to coincide with the holy month of Ramadan. In the work program, the collected zakat funds amounted to Rp. 2,500,000,000, - has been distributed to 2,888 indigent *mustahik* in the Grobogan Regency area. Given the very wide area of the Regency covering 19 sub-districts with 273 villages, BAZNAS of Grobogan Regency formed UPZ (Zakat Management Unit) located in each sub-district.

One of the tasks and functions of the UPZ (Zakat Collector Unit) in each sub-district in Grobogan Regency is to assist in the equitable distribution of zakat. Each District has a UPZ (Zakat Collector Unit) located at the District Office. One of the UPZ located in the Grobogan Regency area is Toroh District UPZ.

UPZ Toroh District has implemented a program for direct distribution of compensation for the indigent in April 2022 targeting the *mustahik* of the indigent in Toroh District. The selection mechanism for the indigent *mustahik* is based on close relatives of employees who work at the Toroh District Office. The categories of close relatives are close relatives, close friends, or close residents who are categorized as indigent.

UPZ Toroh District has carried out the distribution of zakat in the work program of direct distribution of compensation for the indigent with the collected funds of Rp. 75,000,000,- (seventy five million rupiah). The distribution has been carried out to 108 (one hundred and eight) indigent *mustahik* who are in the Toroh District area with a benefit of Rp. 250,000 (two hundred and fifty thousand) per *mustahik* for the indigent.

**Table**  
**Number of Mustahik Recipients of Disbursement for the**  
**Indigent UPZ Toroh District in 2022:**

No.	Name of Village	Number of Mustahik
1.	Bandungharjo	8 people
2.	Depok	28 people
3.	Krangganharjo	14 people
4.	Kenteng	12 people
5.	Pilangpayung	14 people
6.	Plosoharjo	10 people
7.	Sindurejo	10 people
8.	Sugihan	12 people

Based on the data that the authors obtained, there are collected zakat funds of RP. 75,000,000, - (seventy five million rupiah) with the amount of benefit received by each *mustahik* of Rp. 250.000,- (two hundred and fifty thousand rupiah), there should be 300 (three hundred) indigent *mustahik* who receive the benefits. However, in the data that the author obtained, only 108 (one hundred and eight) *mustahik* of the indigent received the distribution of zakat.

The distribution of zakat carried out by UPZ Toroh District was given to 8 (eight) villages in Toroh District. When viewed as a whole, there are 16 (sixteen) villages located in the Toroh District area. So that there are still indigent *mustahik* in 8 (eight) villages in Toroh District that have not received zakat distribution, that are Boloh, Dimoro, Genengadal, Genengsari, Katong, Ngrandah, Tambirejo, and Tunggak Villages.

The facts of the writing found that the selection mechanism for the *mustahik* of the indigent in UPZ Toroh District was only limited to elections through close relatives of Toroh District employees. This is clearly not in accordance with the theory in chapter II regarding the distribution of zakat, that according to M. Hasbi Ash-Shiddieqy the distribution of zakat should at least provide treatment for 5 (five) things, that:

1. Collecting data and write down the existing *mustahik*, starting from the number of households and family members of each household.
2. Collecting data and writing as well as compiling a priority scale for the various needs of registered *mustahik*.

3. Distribute funds to *mustahik* based on the principles of justice and equity, as well as based on the priority scale.
4. Make efforts so that the distribution is effective so that the zakat funds given are able to provide changes to *mustahik*.
5. Handing over the zakat for the *mustahik* by delivering it to their respective places.

In the author's understanding, the selection mechanism for *mustahik* for the indigent implemented by UPZ in Toroh District is not in accordance with the *mustahik* selection mechanism in BAZNAS, Grobogan Regency. The selection of *mustahik* for the indigent in UPZ, Toroh Sub-district, through the selection of close relatives of Sub-District Office employees, has the effect of unequal distribution of zakat to all areas in Toroh District. Such a mechanism causes villages that do not have employees working in Toroh Sub-district will not be recorded even though they found the criteria for being indigent.

### **Analysis of Zakat Distribution in BAZNAS Grobogan Regency according to Law Number 23 of 2011 concerning Zakat Management**

The legal protection for zakat in Indonesia is Law Number 23 of 2011 concerning Zakat Management. One of the provisions contained in the Act is regarding distribution. Provisions for the distribution of zakat are contained in articles 25 and 26 of Law Number 23 of 2011 concerning Zakat Management, namely:

Article 25

*Zakat must be distributed to mustahik in accordance with Islamic law.*

Article 26

*The distribution of zakat, as referred to in Article 25, is carried out based on a priority scale by taking into account the principles of equity, justice and territoriality.*

Based on the provisions of the contents of the article, it can be understood that the distribution of zakat must be distributed to *mustahik* in accordance with Islamic law. In Surah At-Taubah Verse 60 it is stated that there are 8 (eight) groups as recipients of zakat, namely the indigent, the indigent, *amil*, converts, *riqab*, *gharimin*, *fii sabilillah*, and *ibn sabil*.

Furthermore, the distribution of zakat must be based on a priority scale by taking into account 3 (three) principles. The distribution principles are:

- a) Equity Principle,
- b) the Principle of Justice, and
- c) Territorial Principles.

The presence of BAZNAS in Grobogan Regency is an implementation of Article 15 paragraph (1) of Law Number 23 of 2011 concerning zakat management as the executor of zakat management at the Regency/City level. Every thing that is carried out based on the provisions contained in the Act. Including the distribution of zakat, BAZNAS of Grobogan Regency has its own definition regarding the interpretation of the principles of zakat distribution contained in Article 26 of Law Number 23 of 2011 concerning Zakat Management that are:

### ***Equity Principle***

The principle of equity in the distribution of zakat can be interpreted as an effort to equalize the efficiency of the 8 (eight) groups of zakat recipients. Equity in the distribution of zakat cannot be interpreted as dividing equally among all groups, but the distribution is also based on the needs of each group of recipients.

Efforts to apply the principle of equity in the distribution of zakat in BAZNAS Grobogan Regency is to distribute zakat to 8 (eight) *mustahik* as stated in the letter At-Taubah paragraph 60, with priority groups of the indigent and needy. The application of the principle of equity is to provide the amount of zakat assistance according to the portion needed for each *mustahik*.

BAZNAS Grobogan Regency has a wide area coverage, covering 19 sub-districts and 273 villages. In order to make it easier and as an effort to distribute zakat evenly, a UPZ (Zakat Collector Unit) was formed in each District. UPZ (Zakat Collector Unit) has the duty and authority to manage zakat for villages in the region.

The facts of the writing found that in the distribution of zakat carried out by UPZ (Unit Collecting Zakat) Toroh District, it was distributed to 108 indigent *mustahik* in the Toroh District covering 8 (eight) villages. Overall, Toroh District has an area of 16 (sixteen) villages. So that in the distribution of zakat through the direct distribution of compensation for the indigent in 2022, there are still 8 (eight) villages there are *mustahik* for the indigent who have not received zakat distribution.

The distribution of zakat carried out by UPZ Toroh District has not implemented the principle of optimal distribution in accordance with the

interpretation of BAZNAS in Grobogan Regency. The presence of UPZ (Zakat Collector Unit) in Toroh District is still not able to clear away all villages in Toroh District.

### ***The Principle of Justice***

The principle of justice in the distribution of zakat can be interpreted as a condition where the distribution and management of zakat has several principles as stated in Article 2 of Law Number 23 of 2011 concerning Zakat Management. The principles are based on Islamic law, trust, expediency, justice, legal certainty, and accountability.

BAZNAS Grobogan Regency applies the principle of justice in the distribution of zakat by providing zakat assistance to *mustahik* according to their portion. This means that in the distribution of zakat there is neither an excess nor a shortage of aid value. The application of the principle of justice means the realization of the distribution of zakat based on Islamic Shari'a, trustworthiness, expediency, justice, legal certainty, and accountability.

The facts of the writing found that BAZNAS Grobogan Regency allocated zakat distribution to UPZ (Zakat Management Unit) Toroh District in the amount of Rp. 75,000,000, - (seventy five million rupiah) with the amount of benefit for each *mustahik* is Rp. 250.000,- (two hundred and fifty thousand rupiah). So there are 300 (three hundred) indigent *mustahik* who receive zakat distribution.

However, Toroh Sub-district UPZ only distributes to 108 (one hundred and eight) indigent *mustahik*. Then, the remaining funds from the distribution of zakat are allocated to education and the Office of Religious Affairs. Considering that the purpose of direct distribution of this compensation is to alleviate poverty, UPZ Toroh District should be able to prioritize distribution of *mustahik* to the indigent.

### ***Territorial Principle***

The territorial principle is the principle that in distributing zakat funds that have been collected are distributed to *mustahik* who are in the *muzakki* area to pay zakat. The zakat fund for BAZNAS in Grobogan Regency comes from the payment of *muzakki* in the Grobogan area. Thus, in distributing zakat, it is given to all *mustahik* in the Grobogan Regency area.

The existence of BAZNAS in Grobogan Regency is a zakat management institution that has duties and responsibilities in the Grobogan

Regency area. Thus, BAZNAS of Grobogan Regency has no obligation for *mustahik* outside the area of Grobogan Regency. However, in an urgent situation, zakat funds are allowed to be distributed outside the region.

The fact of writing shows that BAZNAS of Grobogan Regency has formed 19 UPZ (Unit Collecting Zakat) located in each sub-district in order to facilitate and as an effort to distribution evenly. One of the UPZ (Zakat Collector Unit) is Toroh District. In 2022, UPZ Toroh Sub-district has distributed zakat in a program for direct distribution of compensation for the indigent to 8 (eight) villages in Toroh District, namely Bandungharjo, Depok, Krangganharjo, Kenteng, Pilangpayung, Plosoharjo, Sindurejo, and Sugihan villages.

The author's analysis is based on the findings of the zakat distribution data in BAZNAS, Grobogan Regency, so the author can understand that in the distribution of zakat by BAZNAS, Grobogan Regency has applied the regional principle. Based on the data that the authors found, UPZ (Unit Collecting Zakat) Toroh District distributes zakat to 8 (eight) villages where the village is part of the territory of Toroh District.

BAZNAS Grobogan Regency has made various efforts to produce effective zakat so that it can alleviate poverty and create social welfare for all groups equally. One of these efforts is to establish UPZ (Unit Collecting Zakat) which is located in every sub-district of Grobogan Regency. Each District has a UPZ (Zakat Collector Unit) located at the District Office of the relevant area. Each of these UPZ is responsible to the BAZNAS of Grobogan Regency.

One of the UPZ (Zakat Collecting Units) in the Grobogan Regency area is Toroh District UPZ. The fact that the author found is that the distribution of zakat carried out by UPZ Toroh District has only been carried out to 8 (eight) villages. Thus, there are still 8 (eight) villages in which there are indigent *mustahik* who have not received zakat distribution.

According to the author's opinion, based on the results of the writing that has been explained previously that there are people who fall into the category of the indigent but have not received zakat distribution, this is because the implementation of zakat distribution principles has not been optimal, as the principle of equity, the principle of justice, and the principle of territoriality in particular by UPZ Toroh District.

Another fact in writing, it was found that although the distribution of zakat carried out by UPZ of Toroh District has not yet clear away to all villages in the area, the distribution of zakat that has been carried out to

108 (one hundred and eight) indigent *mustahik* is in accordance with the criteria used as the basis for classification. The indigent *mustahik* are actually residents who meet 3 (three) basic criteria, both in terms of economic conditions, income or salary, as well as asset ownership.

## CONCLUSION

Based on the results of the data analysis that the authors have done regarding the Distribution of Zakat in BAZNAS, Grobogan Regency according to Law Number 23 of 2011 concerning Zakat Management (Case Study at UPZ, Toroh District, Grobogan Regency in 2022), it can be concluded that the distribution of zakat in BAZNAS Regency Grobogan has a target of 8 (eight) *mustahik* with priority for the indigent who are in the Grobogan Regency area, covering 19 sub-districts and 273 villages. As an effort to distribute zakat evenly, BAZNAS of Grobogan Regency formed UPZ (Zakat Collector Unit) located in each District. The existence of UPZ Toroh Subdistrict, Grobogan Regency is expected to be able to distribute zakat to the indigent *mustahik* in the region. However, based on the data that the author obtained, there are 8 (eight) villages in Toroh District that have not received zakat distribution from BAZNAS, Grobogan Regency. The thing that underlies the uneven distribution throughout the Toroh District is because the mechanism for appointing the indigent *mustahik* is based on relatives or residents who are close to the sub-district employee.

Article 26 of Law Number 23 of 2011 concerning Zakat Management contains an explanation that in carrying out the distribution of zakat, it must be based on a priority scale by taking into account the principles of equity, justice, and territoriality. BAZNAS Grobogan Regency has attempted to apply the principles of zakat distribution, that: a) Equitable principle: distribution of zakat is given to *mustahik* who meet the criteria, with priority for indigent *mustahik* who are in all areas of Grobogan Regency, b) principle of justice: provide zakat distribution in accordance with needs of *mustahik*, c) Regional Principle: there is no obligation for BAZNAS in Grobogan Regency to distribute zakat to *mustahik* outside the area of Grobogan Regency. However, the principles of zakat distribution have not been implemented optimally by the UPZ (Zakat Collector Unit) located in Grobogan Regency, Toroh District. So that in the distribution of zakat in 2022, there are still indigent *mustahik* in Toroh District who have not received zakat distribution by BAZNAS in Grobogan Regency.

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