

## CHAPTER I

### INTRODUCTION

#### A. Background Study

The zakat potential in Indonesia is significantly high, estimated at Rp 327 trillion annually. However, despite this considerable potential, the actual zakat collection in 2022 amounted to only Rp 22 trillion, representing just 6.7 percent of the total potential. This figure is equivalent to 5% of the national social protection budget for the same year.<sup>1</sup> Meanwhile, in 2023, zakat successfully reached the target of Rp 33 trillion. As one of the economic instruments in Islam, zakat has significant potential to influence the behavior of Muslims and support economic development. With effective and efficient management, zakat can provide substantial benefits to the poor, meeting their basic needs, reducing poverty, and promoting economic equality and national development.<sup>2</sup>

The management of zakat in Indonesia has shown significant development. This is marked by the increasing number of legally recognized zakat management institutions, supported by growing public awareness to pay zakat through formal channels. Fundamentally, zakat regulations aim to prevent unauthorized management of zakat and other violations. The creation of a professional and trustworthy zakat management system, aimed at distributing zakat to the *mustahiq*, is the primary goal of these regulations.<sup>3</sup>

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<sup>1</sup> Muhammad Hasbi Zaenal Dkk, *Pengembangan Gagasan Pengelolaan Zakat Di Indonesia Menurut Perspektif Pasal 34 UUD 1945* (Jakarta: Pusat Kajian Startegis- Badan Amil Zakat Nasional (Psukas BAZNAS), 2023).

<sup>2</sup> Ridho Rahmatul Dzikri et al., "Implementasi Zakat Modern," *Rayah Al-Islam: Jurnal Ilmu Islam* 8, no. 3 (2024): 953–65.

<sup>3</sup> Widi Nopiardo, "Perkembangan Peraturan Tentang Zakat Di Indonesia," *Jurnal Ilmiah Syari'Ah* 18 nomor 1 (2019).

Therefore, the state's efforts through various regulations and policies continue to position zakat as an economic instrument. The enactment of Law No. 23 of 2011 on zakat management serves as one indicator that the state does not neglect the interests of the community, particularly the Muslim population in Indonesia.<sup>4</sup>

A policy must be supported by proper implementation to ensure that it can be executed in following existing regulations. Policy implementation serves as a means to measure the extent to which the policy is enacted. It is a broad concept, encompassing the role of implementation as a legal administrative tool, while also being viewed as a complex phenomenon that involves both the process and the outcomes of the policy.<sup>5</sup> Situmorang also emphasized that policy implementation is one of the key stages in public policy, and it represents the most crucial variable influencing the success of policies in addressing public issues.<sup>6</sup>

The discussion of policy cannot be separated from the efforts to implement it. Therefore, policy implementation is a continuation of the policy-making and decision-making process.<sup>7</sup> Therefore, policy implementation can be understood as the actions taken by both individuals and government groups, oriented toward achieving the objectives outlined in the policy

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<sup>4</sup> makhrus, "Pengelolaan Zakat Produktif Dalam Upaya Pengentasan Kemiskinan Di Indonesia," *Jurnal Hukum Ekonomi Syariah* 02 nomor 1 (2011): 38–50.

<sup>5</sup> Popi Selviana Adella and Rafieqah Nalar Rizky, "Implementasi Peraturan Daerah Kota Medan Nomor 5 Tahun 2015 Tentang Penanggulangan Kemiskinan Di Kota Medan," *Jurnal Administrasi Publik Kebijakan (JAPK)* 3 (2023): 1–8.

<sup>6</sup> Jumria Mansur, "Implementasi Konsep Pelaksanaan Kebijakan Dalam Publik," *At-Tawassuth: Jurnal Ekonomi Islam* 4, no. 1 (2021): 6.

<sup>7</sup> Desrinelti Desrinelti, Maghfirah Afifah, and Nurhizrah Gistituati, "Kebijakan Publik : Konsep Pelaksanaan," *Jurnal Riset Tindakan Indonesia (JRTI)* 6, no. 1 (2021): 83–88.

decisions. The implications of policy implementation are the consequences that arise as a result of executing these policies.<sup>8</sup>

Law Number 23 of 2011 on zakat management represents the implementation of a policy formulated by the government as a key milestone in the formal zakat management system in Indonesia.<sup>9</sup> Zakat has functioned as a tool to balance the economic and financial sectors of society. Therefore, its role is both crucial and strategic in ensuring the welfare of the community. Zakat is unique because its regulation not only binds the subjects (*muzaki*) and the recipients (*mustahiq*), but also encompasses the entire institution (*amil zakat*), which focuses on collecting and distributing zakat to those who are entitled to it.<sup>10</sup>

This Law grants authority to institutions such as the National Zakat Agency (BAZNAS) and Zakat Management Organizations (LAZ) to collect, supervise, and distribute zakat in a more structured and transparent manner. The objective of implementing this Law is to optimize the collection of zakat from the community, ensure that zakat is distributed appropriately to the *mustahiq* (zakat recipients), and enhance the accountability of zakat institutions.<sup>11</sup>

More than a decade after the enactment of the Zakat Management Law No. 23 of 2011, significant progress has been made in zakat

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<sup>8</sup> Andreas Delpiero Roring, Michael S Mantiri, and Marlien T Lapien, "Implementasi Kebijakan Pemerintah Dalam Penanganan Virus Corona (Covid 19) Di Desa Ongkaw 1 Kecamatan Sinonsayang Kabupaten Minahasa Selatan," *Jurnal Governance* 1, no. 2 (2021): 2021.

<sup>9</sup> Yaqub Cikusin, "Implementation of Law 23 of 2011 Concerning Zakat Management at BAZNAS Malang City" 12, no. 1 (2022): 79–86, <https://doi.org/10.31289/jap.v12i1.6315>.

<sup>10</sup> M. Azmi et al., "Analisis Swot Perkembangan Zakat Dan Strategi Pengembangan Zakat Di Indonesia Dalam Revolusi Era Society 5.0," *Journal of Economics and Business* 1, no. 1 (2023): 9–15, <https://doi.org/10.61994/econis.v1i1.106>.

<sup>11</sup> Ade Idra Suhara, "Peran Lembaga Badan Amil Zakat Nasional ( Baznas ) Dalam Penyaluran Zakat Ditinjau Menurut Undang-Undang Nomor 23 Tahun 2011 Di Kabupaten Bengkalis," 2011.

management in Indonesia. This is evidenced by the increase in national zakat collection, the use of cutting-edge technology in zakat management, and the growing variety of ways zakat funds are utilized. Law No. 23 of 2011 also mandates the National Zakat Agency (BAZNAS) to contribute to building the national zakat ecosystem. Structured and systematic management is essential for optimizing the vast potential of zakat in Indonesia.<sup>12</sup> Structured and systematic zakat management is very important to optimize the utilization of the great zakat potential in Indonesia. With good governance, zakat can more effectively support poverty alleviation and community welfare.

However, the implementation of Law No. 23 of 2011 faces various challenges in its practical application.<sup>13</sup> Although regulations have been established, the implementation of this policy is often uneven, particularly in areas with limited access and underdeveloped institutions. In addition, issues of transparency and accountability within zakat management organizations remain a concern, with some institutions lacking adequate reporting and oversight systems. The lack of public awareness to channel zakat through official institutions also reduces the effectiveness of this Law. Nevertheless, zakat has the potential to become an important instrument in driving economic development in Indonesia<sup>14</sup>

The Law Number 23 of 2011 on zakat management states of zakat aims to improve the effectiveness and efficiency of zakat services, as well as

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<sup>12</sup> Baznas, *Outlook Zakat Indonesia 2024 Kata Pengantar Direktur Kajian Dan Pengembangan ZIS DSKL*: Penyusun: Penyunting: Penerbit, 2024, [www.baznas.go.id](http://www.baznas.go.id);

<sup>13</sup> Budi Margono, Emmy Hamidiyah, and Budi Margono, *BAZNAS Sebuah Perjalanan Kebangkitan Zakat*, 1st ed. (Jakarta: Pusat Kajian Strategis Badan Amil Zakat Nasional (PUSKAS BAZNAS), 2020).

<sup>14</sup> Holil, "Lembaga Zakat Dan Peranannya Dalam Ekuitas Ekonomi Sosial Dan Distribusi," *Al-Infaq: Jurnal Ekonomi Islam* 10, no. 1 (2019): 13–22.

to enhance the benefits of zakat in achieving social welfare and poverty alleviation. In order to fulfill the function and role of zakat in improving social welfare, the zakat management Law issued by the government is fundamentally intended to facilitate, motivate, and strengthen the management of zakat conducted by the National Zakat Agency (BAZNAS).<sup>15</sup> The main principle of zakat management is to facilitate, motivate, and ensure optimal governance by the Zakat Agency. This aims to improve the accountability and effectiveness of zakat distribution to *mustahiq*.

The regulations that serve as the foundation are found in the legal framework, namely, Law No. 23 of 2011 on zakat management and Government Regulation No. 14 of 2014 on the implementation of Law No. 23 of 2011 on zakat management. In addition to these two regulatory instruments, several other regulations are necessary to strengthen the development of national zakat, including the Minister of Religious Affairs Regulation (PMA) and the Zakat Management Guidelines (PPZ) implemented by BAZNAS. These four legal instruments (the Law, government regulation, PMA, and PPZ) form an integrated regulatory framework that will shape the future direction of national zakat management.<sup>16</sup>

The zakat management regulations in Indonesia are already comprehensive, covering: the Law, Government Regulations, the Minister of Religious Affairs Regulations, the Zakat Fatwa of the Indonesian

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<sup>15</sup> Izhar, "Implementasi Pengelolaan Zakat Mal Berdasarkan Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat Pada Lembaga Amil Zakat Muhammadiyah Kota Medan," 2021, 235, <http://repository.uinsu.ac.id/11691/%0Ahttp://repository.uinsu.ac.id/11691/1/Tesis> Zakat Lazismu - Lengkap - Terbaru -.pdf.

<sup>16</sup> Asmawi dan Afwan Faizin, "Kontekstualisasi Hukum Zakat Di Indonesia (Studi Tentang Legislasi Dan Konstitusionalitas UU Pengelolaan Zakat Dalam Perspektif Siyasa Syar'iyah)" 16, no. 1 (1829): 65–111.

Ulema Council, Regional Regulations, and BAZNAS Regulations. However, institutionally, BAZNAS holds multiple functions as defined by Law, acting both as the operator and coordinator of national zakat, while also serving as the national zakat regulator. This dual role tends to lead to conflicts of interest. As for the effectiveness of Law No. 23 of 2011 on zakat management, its impact on zakat management in Indonesia has been relatively limited, with national zakat collection only reaching 4.28 percent of the potential target. Thus, Law No. 23 of 2011 on national zakat management has not been effective in achieving the desired results for national zakat collection.<sup>17</sup>

To enhance understanding and awareness of zakat, Law Number 23 of 2011 on zakat management was enacted. This Law enables a more integrated and directed management approach, emphasizing planning, collection, distribution, and utilization of zakat. The aim is to increase zakat receipts through bodies/institutions designated by the government, such as BAZNAS and Zakat Management Organizations (LAZ). However, Law No. 23 of 2011 does not specify any penalties for *muzakki* who fail to fulfill their obligation to pay zakat, nor does it impose sanctions on those who do not contribute their zakat wealth to zakat management institutions. Furthermore, Government Regulation No. 14 of 2014 does not address the obligations of *muzakki* to pay zakat; this regulation solely outlines the penalties for zakat managers who fail to execute their responsibilities in the announcement, utilization, and distribution of zakat.<sup>18</sup>

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<sup>17</sup> Siti Cahyani, "Efektivitas Regulasi Pengelolaan Zakat Di Indonesia," 2023, 1–127, [https://repository.uinjkt.ac.id/dspace/bitstream/123456789/74246/1/SITI CAHYANI - FSH.pdf](https://repository.uinjkt.ac.id/dspace/bitstream/123456789/74246/1/SITI%20CAHYANI%20FSH.pdf).

<sup>18</sup> Muhammad Adi Riswan Al-Mubarak, Nurul Iman, and Febri Wimpi Hariadi, "Rekonstruksi Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat (Analisis Hukum Ekonomi Syariah)," *Musyarakah: Journal of Sharia Economic (MJSE)* 1, no. 1 (2021): 62–79, <https://doi.org/10.24269/mjse.v1i1.4166>.



To achieve the objectives of a Law, it is essential to have a deep understanding of the Law itself. This understanding will reveal the true nature of the Law, its purposes, and the reasons why individuals must adhere to it. With a correct interpretation of the Law, it is hoped that respect for the Law will be fostered, thereby instilling a spirit to build a better legal state, if not a perfect one. In the positive legal system of Indonesia, all regulations regarding zakat and its management are governed by Law Number 23 of 2011, as this Law serves as the binding legal norm applicable to all Indonesian citizens, regardless of their location.<sup>19</sup>

However, the newly enacted zakat management Law is still widely misunderstood by certain segments of society, including practitioners within Zakat Management Organizations (OPZ). The most prominent misconception pertains to the issue of the government seemingly aiming to dissolve Zakat Management Organizations (LAZ). For instance, several crucial points are a source of concern regarding Article 38 of the Law, which states that any individual is prohibited from intentionally acting as a zakat manager, including collecting, distributing, or utilizing zakat, without the permission of the authorized officials. The officials referred to are BAZNAS and the Zakat Management Organizations affiliated with community organizations, as well as Zakat Management Institutions associated with BAZNAS. Failure to comply with this provision may result in penalties of up to IDR 50 million or imprisonment for up to one year, as stipulated in Article 41.<sup>20</sup>

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<sup>19</sup> Nor Mohammad Abdoeh, "Tinjauan Filosofis Terhadap Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat," *Cakrawala: Jurnal Studi Islam* 14, no. 2 (2020): 143–57, <https://doi.org/10.31603/cakrawala.v14i2.3128>.

<sup>20</sup> Zenno Noeralamsyah, Didin Hafidhuddin, and Irfan Beik, "Analisis Pengelolaan Zakat Di Indonesia Berdasarkan Undang-Undang Nomor 23 Tahun 2011," *Kasaba: Jurnal Ekonomi Islam* 10, no. 2 (2019): 151–75.

The implementation of Law Number 23 of 2011 regarding the legality of zakat management by Zakat Management Organizations (LAZ) has not been effectively communicated to the public, leading both zakat managers and the community to doubt whether Law Number 23 of 2011 on zakat management is truly being enforced. This skepticism arises from the existence of several articles that do not align with the conditions of the community, thereby hindering the legal status of LAZ in managing zakat. Additionally, traditional attitudes within the community affect the application of Law No. 23 of 2011, as zakat donors tend to prefer channeling their contributions to the nearest mosque or local distribution institutions that collect and distribute zakat annually.<sup>21</sup>

The enactment of Law No. 23 of 2011 on zakat management demonstrates that this Law has become part of the legal system established within the Lawal framework of Indonesia. However, this Law operates independently and does not synergize with existing financial institutions in Indonesia. Given that zakat is an obligation mandated by religion, there should be synergy with other government agencies that address similar religious matters. Thus, adjustments should be made to foster synergy as part of the financial management institutions. As with any financial institution, there is a need for an independent body to oversee and support the institution, ensuring that its roles, functions, and authorities align consistently with its objectives.<sup>22</sup>

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<sup>21</sup> Trie Anis Rosyidah and Asfi Manzilati, "Implementasi Undang-Undang Nomor 23 Tahun 2011 Terhadap Legalitas Pengelolaan Zakat Oleh Lembaga Amil Zakat (Studi Pada Beberapa Laz Di Kota Malang)" 66 (2012): 37–39.

<sup>22</sup> Mufidah Mufidah, "Sistem Hirarki Kelembagaan Badan Pengelola Zakat Di Indonesia (Tinjauan Terhadap Pelaksanaan Undang-Undang No. 23 Tahun 2011)," *Jurnal Cita Hukum* 4, no. 2 (2016): 323–44, <https://doi.org/10.15408/jch.v4i2.3673>.



While some criticism is certainly necessary for improvement, the existence of this Law is intended to ensure order and accountability in the planning, collection, and utilization of zakat. However, the community experiences a crisis of trust in government performance due to concerns about the potential for unequal distribution of zakat.<sup>23</sup>

The enactment of Law No. 23 of 2011 on zakat management provides Zakat Management Organizations (LAZ) with legal authority to collect, establish, and distribute zakat. The existence of this Law serves as a form of empowerment for zakat administrators, as their status has been officially recognized. However, several factors hinder the effective implementation of this Law. Some LAZ personnel have primary occupations, such as teachers and lecturers, which leads to a lack of prioritization of their work in LAZ. Additionally, there is a shortage of personnel, and the community's preference for consumptive zakat means that there is no empowerment through productive forms. Furthermore, the socialization of the Law has not effectively reached its intended audience. With this Law, it is hoped that community awareness regarding zakat will increase. However, inadequate targeting in the socialization efforts has resulted in the zakat Law being perceived merely as a written regulation that is not deemed crucial for implementation.<sup>24</sup>

The Directorate General of Population and Civil Registration (Dukcapil) of the Ministry of Home Affairs records that the population of Indonesia is

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<sup>23</sup> Nazaruddin, "Implementasi Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat ( Studi Kasus Baitul Mal Kota Lhokseumawe )," *Ibrah* 1, no. 1 (2022): 20–21.

<sup>24</sup> Muhammad Rasyad Al Fajar and Miftahul Jannah, "Implementasi Undang-Undang Zakat No. 23 Tahun 2011 Tentang Pengelolaan Zakat (Studi Kasus LAZISMU Kota Bima)," *J-ESA (Jurnal Ekonomi Syariah)* 4, no. 2 (2021): 127–40, <https://doi.org/10.52266/jesa.v4i2.750>.

238.09 million, with 86.93% of the population identified as Muslim. Thus, the majority of the population in the country is Muslim. Additionally, there are 20.45 million (7.47%) individuals who adhere to Christianity, 8.43 million (3.08%) who are Catholic, and 4.67 million (1.71%) who practice Hinduism. There are also 2.03 million (0.74%) individuals who follow Buddhism, 73.63 thousand (0.03%) who adhere to Confucianism, and 126.51 thousand (0.05%) who subscribe to various belief systems.

Indonesia has numerous zakat management institutions spread across various locations, encompassing both government and private entities. The government zakat management institution is the National Zakat Agency (BAZNAS), while Zakat Management Organizations (LAZ) are established by the community or private sectors. Therefore, there is a need for standardized measurement tools for national zakat management to determine, assess, and evaluate the performance and success of zakat development in an aggregate manner. BAZNAS is the government-established institution responsible for managing zakat at the national level, based on Presidential Decree No. 8 of 2011. According to data from the Ministry of Religious Affairs, the 2022 population census of the Special Region of Yogyakarta indicates that 92.87% of the population is Muslim, which signifies a substantial zakat potential in Indonesia.<sup>25</sup> Therefore, BAZNAS plays an active role in addressing poverty issues in Yogyakarta. In 2023, BAZNAS Yogyakarta reported that the management of zakat, infaq, sedekah, and other religious social funds (ZIS DSKL) reached a total collection of IDR 9,846,391,411, reflecting an increase of 16.18% compared to the previous year.<sup>26</sup>

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<sup>25</sup> M. Irfan, "Implementasi Kebijakan Administrasi Kependudukan Di Kota Bima," *Jurnal Ilmu Administrasi Negara* 18, no. 2 (2021): 22–41, <https://doi.org/10.59050/jian.v18i2.141>.

<sup>26</sup> Di Baznas and Provinsi D I Yogyakarta, "Indeks Zakat Nasional ( IZN ) Sebagai Basis Indeks Kelembagaan Zakat" 2, no. 1 (2023): 51–60.

This is evidenced by the zakat impact study (KZN) conducted by BAZNAS in the Special Region of Yogyakarta, which has received a good rating.<sup>27</sup> At the National Zakat Agency (BAZNAS) Award 2024, BAZNAS of the Special Region of Yogyakarta (DIY) received the award for 'Best Reporting.' This accolade serves as evidence that BAZNAS DIY consistently maintains transparency in its reporting of zakat management, infaq, sedekah (ZIS), and other religious social funds (DSKL). Furthermore, BAZNAS DIY has achieved a 'Transparent' rating in the Transparency Index, reflecting a very good audit outcome. In exercising its authority, BAZNAS is guided by statutory provisions, including Law No. 23 of 2011 on Zakat Management.

The selection of BAZNAS Yogyakarta as the subject of research, compared to other zakat institutions, is based on the implementation of Law No. 23 of 2011 concerning Zakat Management. First, BAZNAS Yogyakarta has demonstrated its commitment and success in managing zakat through the achievement of three prestigious awards at the Baznas Award 2024, namely as the *Best Head of Region Supporting Zakat Management*, *Most Active Digital Office Content Publication*, and *Best SiMBA Operator*. These awards reflect the remarkable accomplishments of BAZNAS Yogyakarta in terms of innovative, transparent, and technology-based zakat management. These achievements highlight the strategic implementation of zakat management that not only aligns with the mandates of the law but also offers modern solutions to optimize zakat management. Therefore, BAZNAS Yogyakarta serves as a concrete example of an institution successfully translating regulations into effective practices.

Second, BAZNAS Yogyakarta operates within a unique local context, supported by the Yogyakarta City Government, which actively contributes to promoting zakat management. This collaboration not only strengthens the institutional legitimacy and capacity of BAZNAS Yogyakarta but also creates

a conducive environment for the development of impactful zakat programs. Moreover, the active use of technology by BAZNAS Yogyakarta through the Zakat Management Information System (*SiMBA*) provides a significant advantage in data-driven zakat collection and distribution. This aspect makes BAZNAS Yogyakarta a highly relevant research subject to explore how the implementation of Law No. 23 of 2011 is effectively applied amidst the challenges of zakat management in Indonesia.

The success of the implementation of Law No. 23 of 2011 on Zakat Management can be measured through several key indicators that reflect effectiveness, efficiency, transparency, as well as social and economic impact. In terms of effectiveness, success can be observed from the compliance level of zakat administrators (*amil zakat*), zakat payers (*muzakki*), and zakat beneficiaries (*mustahik*) with the applicable regulations, the achievement of zakat collection targets in following existing potential, and the quality of zakat distribution and disbursement that is well-targeted and aligned with Sharia principles. Efficiency in policy implementation is also a crucial factor, which can be assessed through the speed and accuracy of zakat disbursement as well as the ratio of operational costs to the total funds collected and distributed.

Furthermore, transparency and accountability in zakat management are also key indicators, as reflected in a clear reporting system, regular audits, and the implementation of good governance practices. Public trust in zakat institutions will increase if these institutions can demonstrate openness in managing zakat funds. Social and economic impacts also serve as measures of success, particularly in improving the well-being of zakat beneficiaries and contributing to poverty alleviation. If zakat management can bring significant long-term changes to its beneficiaries, the policy implementation can be considered successful.

Lastly, the level of public participation is also an important factor in assessing the success of this policy implementation. An increase in awareness

and compliance of muzakki in distributing zakat through official institutions indicates the effectiveness of the implemented regulations. Moreover, public trust in BAZNAS and LAZ is another crucial indicator, as higher levels of trust lead to greater zakat funds being collected and distributed for the benefit of the community. Thus, the success of zakat policy implementation is not only measured from an administrative perspective but also by the extent to which it provides tangible benefits to society.

The success of an institution can be assessed by its performance achievements over the previous year. The implementation of public policy varies from one country to another. Similarly, Indonesia faces unique challenges in implementing public policies; however, the fundamental issues that governments must address are public concerns, such as unmet needs or opportunities. Although these issues can be identified, they can only be resolved through public action, specifically through public policy.

The characteristics of public problems that need to be addressed are not only interdependent but also dynamic, requiring a holistic approach that views problems as activities of a whole that cannot be separated or measured independently of other factors. Therefore, public policy is essential as an instrument for achieving governmental objectives.

Consequently, management that aligns with Law No. 23 of 2011 is of paramount importance for economic sustainability, making Zakat Management Institutions a vital bridge between *muzakki* and *mustahiq*, thereby playing a significant role and impact in the circulation and flow of zakat.

Furthermore, Law No. 23 of 2011 provides a strong legal foundation for zakat management institutions such as BAZNAS and LAZ to manage zakat professionally and transparently. However, challenges such as the lack of policy socialization among the public, low compliance of muzakki in channeling zakat through official institutions, and issues of transparency and accountability remain significant obstacles. These challenges can affect the

effectiveness of the policy, making in-depth research necessary to understand and provide recommendations for solutions.

The implementation of Law No. 23 of 2011 on Zakat Management by BAZNAS brings various legal benefits and interests in zakat governance in Indonesia. From a legal benefits perspective, this law provides legal certainty for zakat institutions in the collection, management, and distribution of zakat in a professional and transparent manner. With clear regulations in place, zakat can be managed more accountably, reducing misuse practices and increasing public trust in official institutions such as BAZNAS. Additionally, the implementation of this law strengthens the legal status of BAZNAS and LAZ as official institutions responsible for zakat management, ensuring that the collection and distribution system operates more effectively and equitably.

From the perspective of legal interests, this law aims to optimize zakat collection in following principles of justice and equitable distribution, ensuring that the zakat collected is properly allocated to eligible mustahik. Moreover, the law establishes auditing and supervisory mechanisms, covering both sharia and financial aspects, to ensure that zakat funds are not only collected properly but also distributed efficiently and accurately to their intended recipients.

From the perspective of Maqāṣid Syarī'ah, particularly in the aspect of ḥifẓ al-māl (protection of wealth), the implementation of Law No. 23 of 2011 in BAZNAS aims to preserve and optimize the role of zakat as an economic instrument that enhances social welfare. In this context, professional and structured zakat management aligns with the principle of ḥifẓ al-māl, as it ensures that the collected zakat is used productively to alleviate poverty, empower the Muslim economy, and create economic equity. By ensuring transparency in zakat management, this law also prevents misuse of zakat funds that could harm mustahik. Therefore, from the Maqāṣid Syarī'ah



perspective, the implementation of this law contributes to the protection and development of communal wealth, making zakat not only a religious obligation but also a powerful economic empowerment tool with far-reaching impacts on the poor and underprivileged communities.



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<sup>27</sup> Baznas and Yogyakarta.

**B. Research Scope**

Based on the aforementioned issues, Law No. 23 of 2011 has several shortcomings, which serve as the legal framework for zakat management. The implementation of Law No. 23 of 2011 on zakat management is crucial to investigate, as a policy can align with programs only when it is applied effectively and efficiently. Therefore, the researcher is interested in examining the implementation of Law No. 23 of 2011 on zakat management at BAZNAS Yogyakarta.

**C. Formulation of the problem**

Of the many problems related to management that are covered by Law No. 23 of 2011 concerning zakat management, the following can be formulated:

1. How is the implementation of Law No. 23 of 2011 regarding zakat management at BAZNAS Yogyakarta?
2. How the Effectiveness and Efficiency of Zakat Collection and Distribution at BAZNAS Yogyakarta at BAZNAS Yogyakarta?

**D. Research purposes**

The objectives of the research are:

3. To determine the level of implementation of Law No. 23 of 2011 regarding zakat management at BAZNAS Yogyakarta
4. Knowing the effectiveness and efficiency of Collection and Distribution Zakat at BAZNAS Yogyakarta

## E. Benefits of research

Through this research, it is hoped that it can provide benefits including:

### 1. Academic Benefits

Can increase knowledge about zakat management at Amil Zakat in following Law No. 23 of 2011, effectiveness in zakat management and understanding the theories obtained during the lecture period in the ZISWAF course, and can increase knowledge of Amil Zakat Institutions.inmanage zakat appropriately with Law no. 23 of 2011.

### 2. Practical Benefits

- a. For Zakat Managers, BodyNational Zakat Collector (BAZNAS) to be able to manage zakat funds effectively and efficiently and in following Law No. 23 of 2011 concerning zakat management.
- b. For researchers, researchers can increase their knowledge about zakat management at BAZNAS which has a legal umbrella in the UU and other regulations so that researchers can see an increase in interest.
- c. For other parties, including the amil andgiver of zakat and alsomustahiq. Researchers hope to provide information to the public in managing zakat in Law No. 23 of 2011 in order to increase literacy so that we can make zakat effective with good management. To provide a clear overview of the research material, the researcher has organized the discussion systematics as follows:

## **F. Systematics of the Discussion**

Chapter I: This chapter outlines the problem, emphasizing the significance and feasibility of the research theme. It includes the background of the problem, research questions, research objectives and benefits, previous studies, research methods, and the discussion structure.

Chapter II: This chapter provides a general overview of the theories, principles, and concepts related to zakat management. The content in this chapter includes: the policy implementation theory by Merilee Grindle, Law No. 23 of 2011, zakat management institutions, and zakat management concepts.

Chapter III: This chapter discusses the research methodology, including the type of research, research approach, types of data, data collection techniques, and data analysis techniques.

Chapter IV: This chapter discusses the profile of the institution, the implementation of Law No. 23 of 2011 on zakat management within BAZNAS Yogyakarta, and the effectiveness and efficiency of zakat distribution.

Chapter V: This chapter presents conclusions and recommendations.