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Between Policy and Practice: Evaluating Zakat Governance under Regional Regulation No. 16/2018 in Sungai Penuh City, Indonesia

M. Ibrahim Aziz[1]
[1]Institut Agama Islam Negeri Kerinci, Indonesia
Email: ibrahiaziz@gmail.com

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Abstract

This study is grounded in Regional Regulation of Sungai Penuh City Number 16 of 2018 on the management and distribution of zakat through the Amil Zakat Institution (BAZNAS) of Sungai Penuh City. In practice, however, some community members continue to distribute their zakat directly to *mustahik* (eligible recipients) or through mosques rather than through the official institution, raising questions about the extent to which the regulation has been effectively implemented. This study aims to examine the mechanisms of zakat collection, management, and distribution at BAZNAS of Sungai Penuh City and to analyze the implementation of Regional Regulation Number 16 of 2018. A qualitative descriptive method was employed, with data collected through observation, interviews, and documentation. The findings reveal that BAZNAS of Sungai Penuh City collects only *zakat maal* (wealth zakat) and professional zakat through direct and indirect methods, and that total collections declined annually over the 2020–2025 period. Furthermore, the implementation of Regional Regulation Number 16 of 2018 has generally adhered to the stipulated procedures, as reflected in the structured execution of collection, management, reporting, and distribution activities. Nevertheless, its implementation remains suboptimal and requires further improvement. These findings underscore the importance of strengthening zakat governance at the regional level, with practical implications for local zakat authorities and policymakers.

INTRODUCTION

The implementation of Sungai Penuh City Regional Regulation Number 16 of 2018 falls under the responsibility of the National Amil Zakat Agency (Badan Amil Zakat Nasional/BAZNAS) of Sungai Penuh City, the authorized institution for managing zakat at the regional level. BAZNAS is tasked with collecting, recording, distributing, and utilizing zakat in a targeted and transparent manner, in accordance with the principles of public accountability.

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Its establishment is expected to strengthen the regional zakat management system, making it more organized and generating a tangible impact on the welfare of the *ummah* (Peraturan Daerah, 2018).

In practice, however, the implementation of this regulation has sparked debate within the community. Some perceive it as restricting individual and group freedom in collecting and distributing zakat, even though its primary objective is to establish an orderly, transparent, and accountable zakat management system encompassing planning, collection, distribution, reporting, and accountability. Public understanding of this policy nevertheless remains uneven (Ridwanto, 2023). Two main factors help explain this limited acceptance. First, a strong traditional preference persists among the public for distributing zakat directly through local mosques or to family members in need, a practice widely regarded as more practical. Second, a degree of distrust toward bureaucratic and governmental systems remains, with some community members concerned that zakat—an act of religious devotion could be misused for political purposes.

Data obtained through an interview with a member of BAZNAS Sungai Penuh on June 17, 2025, reveals that the implementation of zakat distribution experienced a drastic decline of up to 70% from 2020 to 2025. This significant decrease is inseparable from several contributing factors, one of which is the Corruption Eradication Commission (KPK) Regulation Number B/680/KSP.00/10-16/12-2020 implemented since 2021. This regulation mandates that Civil Servant (ASN) salary payments be transferred directly to each employee's account without going through the treasurer (KPK, 2021). This policy reduced the effectiveness of the collective zakat deduction mechanism, thereby gradually contributing to the decline in the amount of zakat funds collected and distributed by BAZNAS Sungai Penuh.

The potential zakat collected from ASNs, as well as State-Owned (BUMN) and Regionally-Owned Enterprise (BUMD) employees, reaches over IDR 3 billion per year. This figure could be achieved if the 2.5% salary deduction for ASNs were optimized. Unfortunately, out of the IDR 1.5 billion targeted in 2022, only around IDR 400 million was realized, primarily triggered by direct salary transfers to individual ASN accounts without treasurer involvement. Therefore, we encourage the local government to establish regulations or issue instructions to all ASNs so that zakat collection can function as intended (RRI, 2024).

The following data represents the funds collected and managed by BAZNAS Sungai Penuh City during the 2020–2025 period, showing significant dynamics from year to year. In 2020, the amount of zakat funds collected reached IDR 1,240,198,383. This figure represents the highest achievement in the last six years and demonstrates an excellent level of muzakki (zakat payer) participation. However, in 2021, a significant drop occurred, with collected zakat funds amounting to IDR 497,963,111. This decline was caused by KPK Regulation Number B/680/KSP.00/10-16/12-2020, which dictated that ASN salaries be paid in full directly into individual accounts without treasurer deductions at each agency (KPK, 2021).

In 2022, the zakat funds collected experienced another decline to IDR 408,409,088. Nevertheless, in 2023, there was an increase compared to the previous year, reaching IDR 419,248,546. In 2024, BAZNAS Sungai Penuh City recorded an increase in zakat collection, reaching IDR 424,536,579.

In 2025, the collected zakat funds dropped drastically again to IDR 256,070,323. Overall, the total zakat funds collected by BAZNAS Sungai Penuh City during the 2020–2025 period amounted to IDR 3,246,507,030. Cumulatively, there was a decrease of 71.53% from 2020 to 2025. This fluctuation serves as an important evaluation metric to enhance the effectiveness of zakat management and collection strategies in subsequent years.

Below is the table showing the funds collected and managed by BAZNAS Sungai Penuh City from 2020 to 2025.

Table 1: 5-Year Zakat Fund Data for the 2020–2025 Period

No	Year	Amount	Terbilang
1	2020	IDR 1.240.198.383	One billion two hundred forty million one hundred ninety-eight thousand three hundred eighty-three rupiahs
2	2021	IDR 497.963.111	Four hundred ninety-seven million nine hundred sixty-three thousand one hundred eleven rupiahs
3	2022	IDR 408.490.088	Four hundred eight million four hundred ninety thousand eighty-eight rupiahs
4	2023	IDR 419.248.546	Four hundred nineteen million two hundred forty-eight thousand five hundred forty-six rupiahs
5	2024	IDR 424.536.579	Four hundred twenty-four million five

			hundred thirty-six thousand five hundred seventy-nine rupiahs
6	2025	IDR 256.070.323	Two hundred fifty-six million seventy thousand three hundred twenty-three rupiahs
	Total	IDR 3.246.507.030	Three billion two hundred forty-six million five hundred seven thousand thirty rupiahs

This research is vital because a regional regulation serves as a legal framework that applies directly within society, with the main goal of realizing public interest, benefit, and justice sustainably. Through this study, it is expected to examine the extent of implementation and obstacles in applying the regulation, as well as how much it contributes to establishing zakat governance aligned with Islamic principles (sharia) and social welfare objectives.

METHODS

This study is categorized as a qualitative research project. The approach is comprehensively carried out through descriptive presentation in the form of words and language within a natural context, utilizing various relevant scientific methods (Subagyo & Kristian, 2023). The approach applied in this research is field research using a descriptive approach. Primary data in this study includes Regional Regulation (Peraturan Daerah) Number 16 of 2018 concerning the management and distribution of zakat at BAZNAS Sungai Penuh City. Secondary data in this study comprises research data sources obtained indirectly through intermediary media, such as official annual reports on zakat management and data on zakat distribution to mustahik (beneficiaries) at BAZNAS Sungai Penuh City (Rukhmana, 2021).

Data collection techniques in this study involve observation, interviews, and documentation. Observation was conducted by directly observing operational activities at BAZNAS Sungai Penuh City (IAIN Kerinci, 2024). Direct interviews were conducted with the chairman, members, and staff at BAZNAS Sungai Penuh City who play direct roles in the management and distribution of zakat (Abubakar, 2021). Meanwhile, documentation was carried out by collecting official documents owned by BAZNAS Sungai Penuh City, such as financial reports, data on zakat collection and distribution, and other administrative archives. The analytical approach applies inductive qualitative data analysis (Sugiyono, 2020). Data analysis techniques were performed using a descriptive qualitative approach based on the interactive model of Miles and Huberman (Sugiyono, 2020).

RESULT AND DISCUSSION

Regional Regulation of Sungai Penuh City Number 16 of 2018

In general, a Regional Regulation (Peraturan Daerah / Perda) is a law enacted by a regional government in cooperation with the Regional House of Representatives (Dewan Perwakilan Rakyat Daerah / DPRD), at both the provincial and regency/city levels, to implement regional autonomy and legislative formulation functions (Saga, 2024). In the context of zakat management, regional governments possess the authority to regulate and optimize zakat potential according to local social characteristics and community needs, provided it does not conflict with higher-ranking laws and regulations.

In the territory of Sungai Penuh City, zakat management is regulated under Regional Regulation Number 16 of 2018 concerning the Management and Distribution of Zakat (Peraturan Daerah, 2018). This regional regulation was established as a follow-up to national policies regarding zakat management and as a reflection of the regional government's commitment to realizing professional, transparent, and accountable zakat governance. The formulation of this regulation was driven by the need to provide legal certainty, protection, guidance, and services to muzakki (zakat payers), mustahik (beneficiaries), and amil zakat (zakat administrators).

This regional regulation emphasizes that zakat management is based on Islamic principles (sharia), trust (amanah), justice, legal certainty, integrity, and accountability. The objective of establishing this Regional Regulation is to enhance the effectiveness and efficiency of zakat management services, maximize the benefits of zakat in achieving social welfare and poverty alleviation, and improve community services in fulfilling zakat obligations in accordance with Islamic teachings (Peraturan Daerah, 2018). Consequently, zakat is positioned not only as an individual act of worship but also as a socio-economic instrument contributing to regional development.

From an institutional standpoint, this regulation mandates that zakat management be executed by the city-level BAZNAS, which carries the responsibility of collecting, recording, distributing, and optimizing zakat utilization in accordance with Islamic sharia principles. In carrying out its duties, the city BAZNAS establishes Zakat Collection Units (Unit Pengumpul Zakat / UPZ) spread across various institutions including government bodies, State-Owned Enterprises (BUMN), Regionally-Owned Enterprises (BUMD), private companies, down to sub-district and village levels to assist in the zakat collection process.

Zakat collection is conducted through a mechanism that allows muzakki to independently calculate their zakat obligations or request assistance from the City BAZNAS. Muslim Civil Servants (ASN) and BUMD employees are required to distribute their zakat through the City BAZNAS, whereas employees of BUMNs and private companies are encouraged to channel their zakat through the City BAZNAS or via designated UPZs. This regulation stipulates that zakat paid through BAZNAS can be deducted from taxable income in accordance with statutory provisions (Peraturan Daerah, 2018).

Regional Regulation of Sungai Penuh City Number 16 of 2018 was formulated based on several legal foundations (Peraturan Daerah, 2018) including:

Law Number 17 of 2000 concerning Income Tax, which stipulates that zakat paid through government-approved bodies or institutions can serve as a deduction for taxable income (Republik, 2000).

Law Number 23 of 2011 concerning Zakat Management, which regulates zakat institutions, collection, distribution, utilization, and supervision on a national scale (Republik, 2011).

Law Number 23 of 2014 concerning Regional Government, which governs the authority of regional governments in conducting governmental affairs based on the principle of autonomy, including establishing regional policies related to social and religious services (Republik, 2014).

Government Regulation Number 14 of 2014 concerning the Implementation of Law Number 23 of 2011 on Zakat Management, which provides technical guidelines regarding the execution of zakat management, including the establishment and duties of BAZNAS at provincial and regency/city levels (Peraturan Pemerintah, 2014).

Mechanism of Collection, Management, and Distribution of Zakat Funds at BAZNAS Sungai Penuh City

In general, a mechanism is a system or procedure utilized by an institution or organization to carry out activities in a structured and systematic manner aligned with predetermined goals. With a clear mechanism in place, each stage of activity can be executed in a targeted manner, thereby enhancing effectiveness and efficiency in achieving institutional objectives.

In the context of zakat, mechanism refers to the procedures or processes involved in collecting, managing, and distributing zakat funds so that the accumulated funds can be utilized optimally for public welfare. This mechanism encompasses procedures ranging from collecting zakat funds from muzakki (zakat payers) and managing these funds with trustworthiness, transparency, and professionalism, to disbursing them to eligible mustahik (beneficiaries). Through a proper mechanism, zakat management can operate transparently, accountably, and accurately targeted.

Institutional zakat management in Indonesia is executed by the National Amil Zakat Agency (Badan Amil Zakat Nasional / BAZNAS) pursuant to Law Number 23 of 2011 concerning Zakat Management. This law stipulates that zakat management includes planning, execution, and supervision of zakat collection and distribution (Republik, 2011). Therefore, the mechanism of zakat management focuses not only on fund distribution but also encompasses professional collection, management, and distribution processes carried out by the zakat institution.

The application of an effective mechanism in zakat management aims to increase the efficacy of zakat programs in addressing various social issues, such as poverty, social inequality, and limited access to education and healthcare for underprivileged communities. Thus, the mechanisms of collection, management, and distribution of zakat are conducted through systematic and interconnected stages.

Zakat Collection Mechanism

The zakat collection mechanism is a procedure carried out by zakat institutions to gather zakat funds from the public (muzakki) in a systematic and organized manner. This process serves as a crucial initial phase, as the success of zakat programs heavily depends on the amount of funds collected.

At BAZNAS Sungai Penuh City, the zakat mechanism is executed through several stages. First, identifying and designating potential muzakki, such as Civil Servants (ASN), State-Owned Enterprises (BUMN), Regionally-Owned Enterprises (BUMD), and the general public who meet mandatory zakat criteria. ASNs serve as the primary source in zakat collection, specifically those with a minimum monthly income of IDR 3,500,000.

Second, zakat collection is executed through a 2.5% salary deduction system for ASNs who have reached the nisab (minimum threshold). Meanwhile, for ASNs earning below this threshold, the collected funds are categorized as infak (voluntary charity). This zakat collection is supported by the role of Zakat Collection Units (Unit Pengumpul Zakat / UPZ) in each government agency, which assist in deducting and collecting zakat from ASNs.

Third, zakat collection methods are conducted through two approaches: direct and indirect methods. The direct method involves paying zakat directly at the

BAZNAS Sungai Penuh City office through the provided services. Meanwhile, the indirect method involves collecting or transferring zakat through digital media, bank transfers, and social media platforms.

Through this mechanism, the zakat collection process at BAZNAS Sungai Penuh City runs systematically and structurally, optimizing the existing zakat potential within the community.

Based on the interview results, it can be concluded that zakat collection at BAZNAS Sungai Penuh City is primarily focused on Civil Servants (ASN) as a muzakki group with significant zakat potential. This is achieved through a 2.5% salary deduction system for ASNs who meet the requirements, supported by UPZs in each government agency. Furthermore, BAZNAS collects zakat from BUMNs, BUMDs, and the general public through both direct and indirect collection methods.

Zakat Management Mechanism

The zakat management mechanism is a procedure carried out by zakat institutions to organize and manage zakat funds effectively, transparently, and accountably. Zakat management involves not only fund storage but also the planning, execution, and supervision of zakat programs.

The zakat management mechanism at BAZNAS Sungai Penuh City is executed through several stages. First, zakat program planning is formulated based on the needs of mustahik and local social conditions. Second, institutional organization involves allocating duties and responsibilities in zakat management.

Third, the execution of zakat fund management is carried out based on principles of trust and professionalism, including systematic financial recording and transparent reporting. Fourth, supervision and evaluation of zakat fund usage are conducted to ensure that funds are utilized in accordance with established objectives and provide optimal benefits to those in need.

Based on the interviews, it can be concluded that zakat management at BAZNAS Sungai Penuh City focuses on structured and accountable management. This is evidenced by systematic financial recording and periodic report formulation throughout every process of zakat management. Consequently, zakat management is not merely administrative but is also oriented toward improving service quality and public trust.

Zakat Distribution Mechanism

The zakat distribution mechanism refers to the procedures for disbursing zakat funds to eligible mustahik in accordance with Islamic sharia provisions. This stage aims to ensure that the collected and managed zakat funds provide direct benefits to the community.

The zakat distribution mechanism at BAZNAS Sungai Penuh City is executed through several stages. First, identifying and verifying mustahik to ensure that recipients genuinely meet the established criteria. Second, determining the types of assistance to be provided, whether in consumptive or productive forms.

Third, zakat fund distribution is carried out through various programs pursuant to the Decree of the Chairman of the National Amil Zakat Agency Number 64 of 2019 concerning Guidelines for the Distribution and Utilization of Zakat within BAZNAS. Chapter III, Part One, Number 3 details that zakat distribution covers several fields (SK BAZNAS*,* 2019), economic, educational, health, humanitarian, and advocacy sectors.

BAZNAS Sungai Penuh City operates several work programs: Sungai Penuh Sehat (Health Sector), Sungai Penuh Makmur (Economic Sector), Sungai Penuh Peduli (Humanitarian Sector), Sungai Penuh Cerdas (Education Sector), and Sungai Penuh Takwa (Preaching and Advocacy Sector).

Economic Sector, Sungai Penuh Makmur (Economic Program) is a program by BAZNAS Sungai Penuh City aimed at enhancing the economic well-being of zakat recipients (mustahik) in Sungai Penuh City. Programs include business capital assistance for poor families, business capital assistance for persons with disabilities, and empowerment of micro-traders through revolving loans.

Education Sector, Sungai Penuh Cerdas is an educational program by BAZNAS Sungai Penuh City offering educational financial assistance for students in elementary (SD/MI/SLB), junior high (SMP/MTs), senior high (MA), and higher education from underprivileged families.

Health Sector, Sungai Penuh Sehat (Health Program) aims to improve healthcare access for zakat recipients (mustahik) in Sungai Penuh City, including medical transportation assistance.

Humanitarian Sector, Programs in this sector include uninhabitable housing renovation (Rutilahu), living expense assistance, Ramadan basic food packages, emergency disaster response, social donations, and assistance for ibnu sabil (travelers in need), converts (mualaf), and debtors (gharimin).

Preaching and Advocacy Sector, Sungai Penuh Takwa is a program focused on Islamic propagation (dakwah), including operational assistance for zakat preachers (da'i), stipends for Quranic teachers at TPSQ/TPA, and donations for mosque or prayer hall (mushola) renovations.

Fourth, monitoring and evaluation of zakat recipients are conducted to ensure that the assistance provided generates a positive and sustainable impact.

Zakat Implementation of Regional Regulation of Sungai Penuh City Number 16 of 2018 Concerning Zakat Management and Distribution

The implementation of Regional Regulation Number 16 of 2018 can be observed through various aspects, particularly in zakat collection activities, zakat distribution to mustahik, and the institutional management of BAZNAS in fulfilling its duties and functions as a regional zakat management institution.

Regarding the zakat collection aspect, the Qur'an mandates amil zakat (zakat administrators) to collect zakat from the wealth of Muslims. This is affirmed by Allah SWT in Surah At-Tawbah verse 103 as follows:

خُذْ مِنْ اَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيْهِمْ بِهَا وَصَلِّ عَلَيْهِمْۗ اِنَّ صَلٰوتَكَ سَكَنٌ لَّهُمْۗ وَاللّٰهُ سَمِيْعٌ عَلِيْمٌ

Meaning: *"Take, [O Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah's blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing."* (At-Taubah : 103)

This divine command instructs all His creatures to collect or take zakat from a portion of the wealth of muzakki (zakat payers) to be distributed to mustahik (zakat beneficiaries). Beyond serving an act of worship as one of the pillars of Islam, zakat also functions within a social dimension (Muhtarul, 2022)

In Regional Regulation of Sungai Penuh City Number 16 of 2018 concerning Zakat Management and Distribution, Chapter III and Chapter V delineate collection, distribution, utilization, and reporting across several articles as follows:

CHAPTER III

Article 5

Zakat subjects include:

Every Muslim Civil Servant (Aparatur Sipil Negara / ASN). Muslim employees of Regionally-Owned Enterprises (Badan Usaha Milik Daerah / BUMD), Muslim-owned business entities domiciled in the region. Every Muslim resident who has the obligation to pay zakat according to Islamic sharia, Zakat types consist of zakat maal (wealth zakat) and zakat fitrah (personal zakat).

CHAPTER V

Article 21

For zakat collection purposes, muzakki independently calculate their zakat obligations. In cases where muzakki do not calculate their zakat obligations independently, they may request assistance from the City BAZNAS

Civil Servants and employees of Regionally-Owned Enterprises within the regional territory are obligated to channel their zakat to the City BAZNAS.

Employees of State-Owned Enterprises (Badan Usaha Milik Negara / BUMN) and private companies within the regional territory are encouraged to channel their zakat to the City BAZNAS.

Specifically, professional zakat for Civil Servants and other government administrators, employees of BUMNs or BUMDs, and employees of private companies is collected by zakat collection officers.

Zakat collection officers acting as Zakat Collection Units (UPZ) in gathering professional zakat, as referred to in paragraph (5), shall deposit the collected proceeds into the City BAZNAS bank account at designated banks or deliver them directly to the City BAZNAS.

Based on these provisions, zakat collection conducted by BAZNAS Sungai Penuh City involves UPZs established within government agencies and other institutions. UPZs assist BAZNAS in collecting zakat from muzakki within their respective institutional environments.

In practice, the majority of zakat collected by BAZNAS Sungai Penuh City originates from Civil Servants (ASN) fulfilling their professional zakat obligations. Additionally, zakat collection is sourced from the general public, BUMN and BUMD employees, as well as donors who channel zakat, infak, and sedekah through BAZNAS.

BAZNAS Sungai Penuh City has executed zakat collection by referencing the provisions outlined in Regional Regulation of Sungai Penuh City Number 16 of 2018, particularly through the establishment of UPZs in government agencies and other institutions.

However, zakat collection in Sungai Penuh City still encounters several obstacles. One primary obstacle is the shift in the ASN salary payment system, where salaries are now transferred directly into individual employee accounts without passing through agency treasurers. This has rendered collective zakat deduction mechanisms less effective, leading to a decline in collected funds.

Furthermore, zakat collected by BAZNAS Sungai Penuh City primarily consists of ASN professional zakat, alongside infak and sedekah from the public. BAZNAS Sungai Penuh City does not collect zakat fitrah from the public, as zakat fitrah is generally still managed by zakat committees in local mosques or prayer halls (mushola). This condition reveals a disparity between regional regulatory provisions which permit BAZNAS to manage various types of zakat and field practices, where the public retains the habit of distributing zakat fitrah directly through local-level religious institutions.

Zakat distribution represents the final stage in zakat management, aimed at disbursing zakat funds to eligible individuals or mustahik. Provisions regarding zakat distribution are found in Chapter IV, Part Two, Articles 24 and 25 of Regional Regulation of Sungai Penuh City Number 16 of 2018 as follows:

Article 24

Zakat must be distributed to mustahik in accordance with Islamic sharia.

Article 25

The distribution of zakat as referred to in Article 24 shall be carried out based on priority scales while observing the principles of equity and territorial justice.

In practice, the execution of zakat distribution by BAZNAS Sungai Penuh City aligns fundamentally with Islamic sharia provisions and applicable regional regulations. Implemented programs have yielded tangible benefits for communities in need, although implementation limitations remain particularly concerning the suboptimal volume of collected zakat funds, which subsequently restricts the amount of assistance disbursed.

Moreover, BAZNAS Sungai Penuh City applies the principle of equity in zakat distribution. This principle is realized through efforts to distribute aid evenly across all areas in Sungai Penuh City. As Sungai Penuh City comprises 8 sub-districts, zakat distribution is not concentrated in a single area; instead, efforts are made to ensure every sub-district receives a share of zakat disbursement.

The application of this equity principle is reflected in the allocation of assistance to mustahik in each sub-district. In practice, BAZNAS establishes a sample of assistance recipients in each sub-district to ensure distribution equity for instance, assigning a sample of two or more recipients per sub-district based on field conditions and needs. Although the precise number of recipients may vary across sub-districts, equitable efforts are maintained to prevent disparities in zakat distribution.

The regional regulation also incorporates the principle of territoriality as a basis for executing zakat distribution. The territorial principle dictates that zakat collected within a specific area should primarily be prioritized for distribution to mustahik residing in that same area. In this regard, BAZNAS Sungai Penuh City prioritizes the local population of Sungai Penuh City as primary zakat recipients, ensuring that collected zakat funds directly benefit the local community.

CONCLUSION

Based on the research results and discussion regarding the implementation of Regional Regulation Number 16 of 2018 concerning the management and distribution of zakat at BAZNAS Sungai Penuh City, the following conclusions can be drawn:

The mechanism for collecting, managing, and distributing zakat at BAZNAS Sungai Penuh City has been executed through systematic and structured stages. This process begins with the zakat collection mechanism, which is carried out through several phases: identifying and establishing muzakki (zakat payers), such as Civil Servants (ASN), State-Owned Enterprises (BUMN), Regionally-Owned Enterprises (BUMD), and the general public who meet the mandatory zakat requirements. Zakat collection focuses primarily on ASNs as the main source, supported by Zakat Collection Units (UPZ) across Sungai Penuh City. Zakat collection is performed through two methods: direct payment at the BAZNAS office and indirect methods via bank transfers and digital media. The total zakat funds collected by BAZNAS over the 2020–2025 period amounted to IDR 3,246,507,030. Within the management mechanism, BAZNAS executes operations through distinct stages: a planning phase involving work program formulation, an organizational phase assigning roles and responsibilities within the institution, an execution phase, and a reporting phase conducted on a periodic basis. Meanwhile, the distribution mechanism is executed based on priority scales in both consumptive and productive forms.

The implementation of Regional Regulation Number 16 of 2018 at BAZNAS Sungai Penuh City has basically run in accordance with applicable provisions. This is reflected in the management aspect, where BAZNAS prepares an Annual Work Plan and Budget (RKAT) as a guideline for running annual programs. The preparation of the RKAT is coordinated with the provincial-level BAZNAS to align work programs. Regarding reporting, BAZNAS Sungai Penuh City has implemented a periodic reporting system through the Management Information System of BAZNAS (SIMBA) as a form of transparency. In terms of distribution, the implementation of the regional regulation is also evident in the equitable disbursement of zakat to mustahik (beneficiaries), where each sub-district receives assistance with a minimum of two or more recipients. This indicates that the principles of equity and justice in zakat distribution have been implemented in accordance with the provisions of the Regional Regulation. However, its implementation remains suboptimal due to low public awareness regarding distributing zakat through BAZNAS. Furthermore, zakat collection through UPZ has not yet functioned at its maximum potential.

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