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Analysis of Sharia Compliance and Accountability in the Distribution of Zakat Fitrah: A Case Study in the Village of Uman Agung

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Abstract

Purpose: This study examines the practice of *zakat fitrah* distribution in Uman Agung Village at Nur Hidayah Mosque, with a particular focus on its conformity with Islamic sharia principles and accountability. **Methodology:** Employing a descriptive qualitative approach, data were collected through field observations and a review of relevant literature on *zakat fitrah*. **Findings:** The findings reveal inaccuracies in the distribution process, whereby several recipients did not meet the criteria of *mustahik* as stipulated in Surah At-Tawbah verse 60, including widows and residents who are economically capable. These findings are analyzed using Sharia Compliance Theory and Islamic Accountability Theory, both of which emphasize the importance of accurate targeting, transparency, and responsibility in zakat management. This study underscores the necessity of providing education to zakat administrators and implementing a more rigorous verification system to ensure that zakat is distributed appropriately and in accordance with Islamic sharia principles.

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A. Introduction

Zakat is derived from the Arabic word (zakāh), which denotes blessing, purity, goodness, and growth (Warson Munawir, 1997). Linguistically, zakat signifies namā′ (growth or fertility), ṭahārah (purification), barakah (blessing), and tazkiyah (spiritual purification) (Hasbi Ash-Shiddiqy, 2006). From the perspective of Islamic jurisprudence, zakat is defined as a specified portion of wealth that must be distributed at a designated time to particular categories of beneficiaries (asnāf) (Mutmainnah, 2020). Morally, zakat aims to eradicate greed and avarice among the affluent (Sugeng & Rahman, 2016). Socially, it serves a distinctive function in Islamic teachings as an instrument for poverty alleviation and for fostering social awareness among the wealthy regarding their obligations toward others (A-Rahmaniy, 2022). Economically, zakat functions as a mechanism to prevent the concentration of wealth within a limited segment of society. This role is crucial in reducing socioeconomic disparities between the rich and the poor, which, if left unaddressed, may continue to widen (Chintya & Wahyuni, 2018).

Every Muslim who has fulfilled the requirements to be considered mukallaf, including those under their responsibility, is obligated to pay zakat fitrah, which constitutes a compulsory form of material contribution. This obligation applies to anyone who remains alive during any part of the months of Ramadan and Shawwal (Fatmawati, 2024). In Indonesia, zakat fitrah is equivalent to one ṣā′, or four mudd, commonly quantified as 2.5 kilograms of rice. According to Dimyati (2018), five wasaq are equivalent to 5 × 60 × 2.5 × 1 kg, totaling 750 kilograms. Zakat must be distributed to eight categories of recipients as stipulated in Surah At-Tawbah (9:60): the poor (fuqarā′), the needy (masākīn), zakat administrators (‘āmil), new converts (mu′allaf), those seeking emancipation (riqāb), debtors (ghārimīn), those striving in the path of Allah (fī sabīlillāh), and stranded travelers (ibn al-sabīl). These provisions demonstrate that zakat contributes significantly to social welfare beyond its function as an act of worship (Firdaningsih, Wahyudi, and Hakim, 2019).

Zakat plays a crucial role in alleviating economic burdens and promoting social welfare; however, its practical implementation continues to face various challenges. One of the primary issues is the misallocation of zakat, whereby funds do not consistently reach those who are genuinely entitled to receive them (Syahputra, 2022). For instance, a study by Umayah Sadiah and Irsan Irsan conducted in Banyuwangi Village, Cigudeg District, Bogor, found that zakat fitrah was distributed to Qur′anic teachers and midwives, who do not fall within the category of mustahik (Sadiah & Irsan, 2025). Similarly, research by Muhammad Awwad in Batujai Village, Central Lombok, revealed that zakat fitrah was allocated to religious leaders and ustadz who were economically well-established (Awwad, 2022). Another study by Sitti Maimuna in Panggtonggal Village, Proppo District, Pamekasan Regency, indicated that zakat fitrah distribution favored religious figures and students (santri) primarily due to local traditions rather than adherence to sharia-based eligibility criteria (Maimuna, 2021).

A comparable phenomenon has been observed in Uman Agung Village at Nur Hidayah Mosque. The practice of zakat fitrah distribution at this mosque demonstrates a tendency to prioritize widows as beneficiaries without a comprehensive assessment of their economic conditions. Although widowhood is often associated with financial vulnerability, not all widows automatically qualify as mustahik, such as the poor or the needy. Several widows in the village possess stable sources of income, inherited assets, or receive financial support from financially independent children. Nevertheless, due to entrenched local customs and the prevailing perception that widows constitute a deserving group, zakat fitrah continues to be allocated to them. This situation reflects a lack of understanding among zakat administrators regarding the sharia-based criteria for mustahik, which explicitly stipulate that zakat must be distributed exclusively to the eight categories outlined in Surah At-Tawbah verse 60.

The misallocation of zakat fitrah, as observed at Nur Hidayah Mosque in Uman Agung Village, necessitates corrective measures through targeted education for zakat committees to enhance their understanding of mustahik classifications in accordance with Islamic sharia. The economic conditions of prospective recipients should be verified based on empirical assessment rather than social status alone. Furthermore, the implementation of an accurate data management system and collaboration with official zakat institutions constitute essential steps to ensure that zakat reaches its rightful beneficiaries and functions optimally in promoting community welfare.

B. Methods

This study employs a descriptive methodology and is classified as qualitative research. Qualitative research is conducted directly and comprehensively to gain an in-depth understanding of the contextual background of social entities such as individuals, groups, institutions, or communities (Suryabrata, 2010). Accordingly, this study adopts a descriptive approach in its methodological framework.

This approach aims to provide a clear and factual depiction of how zakat fitrah distribution is implemented within the community (Hafni Sahir, 2021). The researcher solely records observable events in the field without interpreting the meanings or subjective experiences of the individuals involved. Through this approach, the study offers an objective and empirical portrayal of the actual conditions and practices of zakat fitrah as they occur at the research site.

The primary data in this study were obtained through unobtrusive field observations of the zakat fitrah distribution process, while secondary data were collected from books and academic journals relevant to the theme of zakat fitrah. The researcher documented all activities related to zakat fitrah practices, including the distribution of zakat to recipients who met or did not meet the criteria of eligible beneficiaries (mustahik). The observational data were then analyzed to provide an objective overview of zakat fitrah practices in Uman Agung Village.

C. Results and Discussion

1. Results

The distribution of zakat fitrah in Uman Agung Village is conducted annually by a committee established at Nur Hidayah Mosque. Community members who are obligated to pay zakat fitrah submit a portion of their assets to the committee at the end of Ramadan, prior to the celebration of Eid al-Fitr. The collection process proceeds smoothly, with a high level of community participation in fulfilling this religious obligation. The zakat fitrah collected is subsequently distributed by the committee to a few recipients who have been registered in advance. This list of recipients is publicly announced during a meeting held at the mosque, allowing community members to be informed about those who receive zakat fitrah. In general, zakat fitrah recipients in Uman Agung Village come from economically disadvantaged groups, such as the poor (fuqara'), the needy (masakin), and others who meet the sharīa-based criteria as eligible beneficiaries (mustahik) (Sugeng & Sya'adi, 2022).

However, the practice of zakat fitrah distribution in Uman Agung Village reveals an occurrence that warrants particular attention. A widow, known to possess personal assets in the form of cash savings and rice fields, was recorded as a zakat fitrah recipient.

Although she does not fall into the categories of the poor or needy, as she appears to have sufficient resources to meet her basic needs, her name was included on the list of zakat recipients, and she received the assistance. As stipulated in Qur'anic Surah At-Tawbah (9:60), zakat is intended to be distributed to those who are genuinely entitled to it, such as the poor, the needy, and other designated beneficiary groups.

In addition to the widow mentioned above, there were other zakat fitrah recipients who did not clearly meet the criteria of mustahik. One such recipient was a resident whose house is located adjacent to Nur Hidayah Mosque. Despite being economically well-off and not classified as poor or needy, this individual nonetheless received zakat fitrah. The distribution of zakat was carried out in a simple manner, either at the mosque or by delivering the zakat directly to the recipients' homes. Although several recipients did not meet the sharīa-prescribed eligibility criteria, the distribution of zakat fitrah proceeded smoothly and was generally well received by most community members.

2. Discussion

The distribution of zakat fitrah in Uman Agung Village reveals a condition that warrants careful attention, particularly regarding several recipients who do not fully meet the sharīa-prescribed criteria of eligible beneficiaries (mustahik). Based on these findings, the practice of zakat fitrah distribution in the village can be analyzed through two important theoretical frameworks in Islamic studies, namely Sharia Compliance Theory and Islamic Accountability Theory.

Sharia Compliance Theory

Sharia Compliance Theory emphasizes the implementation of and adherence to Islamic legal principles in daily life (Elda Unike Atmajaya, 2024). In the context of zakat fitrah, Islamic law stipulates that zakat must be distributed to eligible beneficiaries (mustahik), including the poor (fuqara'), the needy (masakin), and other designated groups explicitly mentioned in Surah At-Tawbah (9:60) (Ramadhanti, Nasution, & Nasution, 2024). Accordingly, the distribution of zakat fitrah in Uman Agung Village should prioritize those who are genuinely in need, as mandated by the Qur'anic injunction.

The allocation of zakat that does not fully conform to sharia provisions may lead to inaccuracies in targeting beneficiaries and reduce the effectiveness of zakat in achieving its primary social objective, namely providing assistance to those in need (Sugiarti & Aji, 2024). However, empirical findings indicate instances in which a widow who does not fall within the categories of the poor or needy nonetheless received zakat fitrah. Similarly, an economically well-off resident whose house is located near Nur Hidayah Mosque was also recorded as a zakat recipient. These cases raise critical questions regarding adherence to sharia principles in the distribution of zakat. Compliance with Islamic law in zakat management is not only a religious and moral obligation but also functions as a mechanism to ensure that zakat distribution is conducted in a just and appropriate manner (Humam & Hanif, 2024).

Islamic Accountability Theory

Islamic Accountability Theory underscores the importance of transparency and responsibility in all actions, including the management of zakat (Istikhomah, 2019). As both a form of worship and a social instrument, zakat requires accountable governance throughout its collection and distribution processes. The principle of accountability is articulated in numerous Qur'anic verses and Prophetic traditions, which emphasize that the trust (amanah) of managing zakat must be carried out with full responsibility and transparency (Zahara, 2023).

In Uman Agung Village, although the distribution of zakat fitrah has proceeded smoothly with broad community participation, discrepancies in beneficiary eligibility have the potential to undermine the principle of accountability. The public announcement of the list of zakat recipients during mosque meetings represents a positive step toward maintaining transparency (Sugeng et al., 2023). Nevertheless, ambiguity regarding recipients who do not fully meet sharia-based criteria raises concerns about fairness and transparency in zakat distribution. Furthermore, the absence of a more rigorous verification system for zakat fitrah recipients may result in the allocation of zakat to ineligible individuals, thereby diminishing the effectiveness and efficiency of zakat management (Hamdon & Pekuwali, 2023). Therefore, it is imperative for zakat committees in Uman Agung Village to strengthen accountability mechanisms in the distribution process by strictly adhering to the eligibility criteria established under Islamic law.

D. Conclusion

The distribution of zakat fitrah in Uman Agung Village demonstrates a strong sense of communal solidarity and public participation in fulfilling religious obligations. However, its implementation continues to face challenges related to compliance with Islamic law and the principle of accountability. The identification of zakat recipients who do not conform to the mustahik criteria as stipulated in Surah At-Tawbah (9:60) indicates weaknesses in the verification and selection processes of zakat beneficiaries. Such shortcomings have the potential to diminish the effectiveness of zakat in achieving its primary objective, namely assisting those who are genuinely in need.

From the perspective of Sharia Compliance Theory, the distribution of zakat fitrah should prioritize accurate targeting based on religious provisions to ensure that its benefits reach eligible recipients. Meanwhile, from the standpoint of Islamic Accountability Theory, greater transparency and responsibility are required in the distribution process, particularly regarding the validation of beneficiary data. Therefore, improvements in data collection and verification mechanisms for prospective zakat recipients are essential to ensure that future zakat fitrah distribution is more accurate, equitable, and fully aligned with sharia principles.

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F. Author Contributions Statement

The authors solely contributed to the conceptualization, research design, data collection, data analysis, interpretation of findings, and manuscript preparation. The authors also reviewed and approved the final version of the manuscript.

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