

ABSTRACT

Enceng IIP Syaripudin, 3190130007. Zakat And Community Welfare: Study On The Distribution Of Zakat Māl And Zakat Fitrah By Baznas Garut Regency In 2016-2019.

The enormous potential of zakat (Māl and Zakat Fitrah) in Indonesia certainly requires professional, accountable management and fair distribution in order to improve the welfare of society, including the Garut Regency National Zakat Amil Agency (BAZNAS). However, since the beginning of the presence of BAZNAS in Garut district, there has been a tendency to not show optimal performance in improving the economic welfare of mustahiq. So wild views emerge among the people and muzakki and sometimes there are slanted accusations about the distribution and management of zakat which is considered not capable of improving the welfare of the poor in Garut Regency. Data shows that in the last two years, namely from 2018 to 2019, Zakat funds collected amounted to IDR 12,474,737,676.00, with a total distribution of Zakat funds amounting to IDR 7,100,641,048.00. with the poverty line in Garut Regency in 2018 being IDR. 282,683 per capita per month and in 2019 it was IDR. 301,202 per capita per month, while the number of poor people in Garut Regency in 2018 was 238.56 thousand people, and in 2019 it was 235.19 thousand people.

The objectives of this research are: (1) To analyze governance at BAZNAS Garut in the context of improving the community's economy (mustahik); (2) To analyze the Zakat Māl and Zakat Fitrah distribution system by BAZNAS district. Garut 2016 -2019; (3) To measure and analyze the impact of Zakat Māl distributed by Baznas Garut Regency in improving the Economic Welfare of the Community; (4) To measure and analyze the impact of zakat Fitrah distributed by Baznas Garut Regency in improving the Economic Welfare of the Community;

This research framework was built based on grand theory, namely the theory of creeds and legal authority; second, Middle Range Theory, namely Tamkin Theory and Maqasid asy-Syari'ah Theory; and third, applied theory, namely welfare theory.

The research method used is analytical descriptive with an empirical juridical approach and graphic simulation. The population in this study was all the people of Garut Regency who were included as mustahik who received Zakat Māl and zakat fitrah from BAZNAS Garut Regency, totaling 1,142 respondents.

The results of the research show that: 1) Management of BAZNAS Garut Regency zakat in distribution is carried out with five work programs: Smart Garut, Healthy Garut, Garut Taqwa, Garut cares, Garut Prosperous 2) Results of Māl zakat receipts, at BAZNAS Garut Regency distribution There are two types, namely Consumptive and Productive, this distribution aims to improve welfare. 3) Zakat Māl distributed by Baznas Garut Regency has an influence in improving the Economic Welfare of the Community, 4) Zakat fitrah distributed by Baznas Garut Regency has an influence in improving the Economic Welfare of the Community. Zakat Māl and Zakat fitrah contribution amounted to 34.2%, which means that zakat Māl and zakat fitrah distributed by Baznas Garut Regency were able to increase the Economic Welfare of the Community by 34.2% and the remaining 65.8% was influenced by other variables that were not researched.