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DISTRIBUTION MECHANISM, TRANSPARENCY, AND SUITABILITY OF ZAKAT ASSISTANCE IN REALIZING THE WELFARE OF FOSTER CHILDREN AT MEGA MULIA ORPHANAGE, TAKALAR REGENCY

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ABSTRACT

Purpose - This study aims to examine the distribution mechanism, transparency, and appropriateness of zakat assistance in improving the welfare of foster children at Mega Mulia Orphanage, Takalar Regency.

Design/methods/approach - A qualitative phenomenological approach was employed. Data were collected through in-depth interviews, observations, and documentation involving BAZNAS administrators, orphanage managers, and foster children, and were analyzed thematically.

Findings - The findings indicate that zakat distribution is generally well-targeted and primarily provided in the form of basic necessities. Transparency is maintained through open communication, although formal administrative reporting remains limited. While the assistance adequately supports daily needs, it has not sufficiently addressed educational and healthcare needs for sustainable welfare improvement.

Research implications/limitations - The study is limited to a single orphanage, restricting the generalizability of the findings. It highlights the need for more comprehensive needs assessments, stronger transparency mechanisms, and more diversified zakat programs.

Originality/value - This study contributes to the Islamic social finance literature by providing empirical evidence on the role of zakat management in enhancing the welfare of foster children and emphasizing the importance of integrated and sustainable zakat distribution systems.

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1. INTRODUCTION

Zakat is one of the fundamental pillars of Islam that functions not only as an act of worship but also as a social instrument for improving welfare and reducing poverty. In practice,

zakat is expected to be distributed properly, transparently, and in accordance with the real needs of mustahik. In the context of orphanages, zakat plays an important role in supporting the welfare of foster children, especially in meeting basic needs such as food, education, and healthcare (Makraja, 2024). However, its effectiveness depends on the distribution mechanism, transparency in management, and the suitability of assistance provided by zakat institutions.

Previous studies show that zakat contributes significantly to poverty alleviation and social welfare improvement. Proper distribution mechanisms are needed to ensure that assistance reaches the right beneficiaries. Transparency is also important in building public trust and increasing zakat collection. In addition, assistance must be aligned with the real needs of beneficiaries to ensure sustainable welfare impact rather than short-term relief (Diah Dwi Fitriani, 2023).

Despite extensive research on zakat, studies focusing specifically on foster children in orphanages remain limited. Most research discusses zakat at the community or household level, while the institutional context of orphanages has not been widely explored. Moreover, the integration of distribution mechanism, transparency, and suitability of assistance in a single comprehensive analysis is still rarely conducted. This study aims to analyze the distribution mechanism, transparency, and suitability of zakat assistance in improving the welfare of foster children at Mega Mulia Orphanage, Takalar Regency.

2. METHOD

This study uses a qualitative descriptive approach with a phenomenological design to examine zakat management practices at Mega Mulia Orphanage, Takalar Regency. The study focuses on understanding the distribution mechanism, transparency, and suitability of zakat assistance based on real experiences of involved parties. The data sources include BAZNAS administrators in Takalar Regency, the management of Mega Mulia Orphanage, and foster children as beneficiaries of zakat assistance, selected to provide comprehensive and relevant information regarding the implementation of zakat distribution and its impact.

Data were collected through in-depth interviews, observation, and documentation to obtain detailed and accurate field information. Interviews were conducted to explore the experiences and perspectives of informants, while observation was used to directly examine the zakat distribution process. Documentation supported and strengthened the findings from the field. Data analysis was carried out through data reduction, data display, and conclusion drawing, while data validity was ensured using source, technique, and time triangulation to confirm consistency and accuracy of the information.

3. RESULT AND DISCUSSIONS

The findings of this study indicate that the mechanism of zakat distribution implemented for foster children at Mega Mulia Orphanage, Takalar Regency, plays an important role in supporting their welfare. Zakat assistance is distributed through coordination between BAZNAS Takalar and the orphanage management. The distribution process is carried out directly to ensure that the assistance reaches the intended beneficiaries. The aid is mainly provided in the form of food supplies and other basic necessities (Baharuddin et al., 2023). This mechanism is expected to provide immediate benefits and support the daily lives of foster children.

The implementation of zakat distribution demonstrates that the assistance provided contributes positively to reducing the financial burden of the orphanage. The support helps the institution fulfill daily operational needs and maintain the continuity of activities within the orphanage environment. Foster children benefit from the availability of food and other essential resources funded through zakat assistance. The existence of this support allows the orphanage to allocate its resources more effectively (Rijal Alama Harahap, 2022). Therefore, zakat acts as an important instrument in supporting social welfare and institutional sustainability.

The distribution mechanism applied by BAZNAS reflects efforts to ensure that zakat is delivered directly to beneficiaries. The process involves communication and coordination with the orphanage management before the assistance is distributed. This approach helps identify the immediate needs of the institution and its foster children. However, the mechanism still tends to focus on short-term assistance rather than long-term welfare development. This situation indicates the need for more comprehensive planning in zakat management (Annaza et al., 2025).

The findings also reveal that the existing distribution process has not yet been supported by a systematic needs assessment framework. Assistance is generally provided based on visible and immediate needs rather than detailed evaluation of long-term priorities. Such conditions may limit the effectiveness of zakat programs in creating broader social impacts. Comprehensive needs mapping is important to identify priorities related to education, health, and child development. This approach can improve the overall effectiveness of zakat distribution.

Transparency was identified as another important aspect influencing the effectiveness of zakat management. The findings show that transparency is implemented through direct communication between BAZNAS and the orphanage management during the distribution process. Information regarding the type and amount of assistance is generally conveyed openly

to related parties (Isara Abda Noka, Hesti wardiana, 2025). This process contributes to creating trust and maintaining good relationships between institutions and beneficiaries. Transparency also supports the accountability of zakat management activities.

The implementation of transparency contributes significantly to maintaining public confidence in zakat institutions. Openness in managing and distributing zakat funds creates a positive perception regarding the institution's credibility. Public trust is an important factor because it influences the willingness of donors and communities to continue supporting zakat programs. Greater transparency can encourage higher participation in zakat collection activities. Therefore, transparency serves as a strategic component in sustainable zakat management (Ruslan Abdul Ghofur, 2021).

Despite these positive practices, transparency still faces several limitations in implementation. The findings indicate that transparency mainly relies on verbal communication and direct interaction during the distribution process. Administrative reporting systems and written documentation remain limited within the current practice. As a result, information related to distribution activities may not be fully recorded or monitored systematically. This condition can affect the quality of accountability in zakat management (Padil & Fauzi, 2024).

The absence of structured documentation may also create challenges for future evaluation processes. Proper documentation is important because it allows institutions to assess the effectiveness of previous programs and improve future planning. Reporting systems can also help identify challenges encountered during implementation. Therefore, improving administrative procedures can strengthen transparency and accountability practices. Better documentation can contribute to more effective zakat management in the future (Rachma Indrarini, 2017).

Regarding suitability, the findings show that zakat assistance generally aligns with the immediate needs of foster children at Mega Mulia Orphanage. The aid mainly consists of food supplies and daily necessities required by the children and the institution. These forms of assistance help reduce financial pressure and support the sustainability of orphanage activities. Basic consumption needs can therefore be fulfilled more effectively. This indicates that zakat plays a positive role in improving immediate welfare conditions (Kabib et al., 2021).

Although the assistance is considered appropriate for short-term needs, several limitations remain evident. The support provided has not yet comprehensively addressed educational and healthcare requirements. These aspects are essential because they contribute significantly to the future development and welfare of foster children. Welfare should be viewed not only as the fulfillment of daily necessities but also as access to broader

opportunities (Kusumaningsih & Sudibyo, 2023). Therefore, assistance programs should be expanded to include these important dimensions.

The findings suggest that zakat management at the orphanage still focuses more on consumptive forms of assistance. Consumptive aid is important because it provides immediate support for beneficiaries facing daily challenges. However, long-term empowerment programs remain limited within the current distribution mechanism. Productive assistance such as educational support or skills development programs may create broader impacts on welfare improvement. Such initiatives can strengthen the role of zakat in sustainable social development (Maisyarah & Zilal, 2024).

From a theoretical perspective, these findings support previous studies emphasizing that effective zakat management depends on appropriate distribution mechanisms, transparency, and suitability of assistance. These three aspects are interconnected and influence the overall impact of zakat on beneficiaries. Weakness in one aspect may reduce the effectiveness of the others. Therefore, successful zakat implementation requires balanced integration among these factors. Such integration can improve welfare outcomes for beneficiaries. Practically, the study implies that zakat institutions should improve their management systems and strategic planning processes. More comprehensive needs assessments are required to ensure that assistance is distributed according to actual priorities. Administrative reporting systems should also be strengthened to improve transparency and accountability. In addition, assistance programs need to be diversified to include long-term developmental support (Muhammad Mubarok, 2022). These improvements may increase the effectiveness of zakat programs and their social impact.

This study contributes to Islamic social finance literature by providing empirical evidence related to zakat management within orphanage institutions. The findings provide insights into the relationship between distribution mechanisms, transparency, and assistance suitability in improving welfare outcomes. The study also highlights the importance of considering foster children as specific beneficiaries with unique needs. This perspective adds value to existing discussions regarding zakat implementation and management practices. It further expands understanding of zakat's role in institutional welfare settings (Nofiaturrahmah, 2016).

The study has several limitations that should be considered in interpreting the findings. It focuses only on Mega Mulia Orphanage in Takalar Regency, which may limit the generalization of results to other contexts. Furthermore, the study primarily uses qualitative data without incorporating quantitative measurements. Future research may involve multiple institutions and broader geographic areas. Additional approaches can provide more comprehensive findings regarding zakat management and welfare outcomes.

4. CONCLUSION

This study concludes that zakat distribution at Mega Mulia Orphanage, Takalar Regency, is implemented directly by BAZNAS in the form of basic necessities, mainly food assistance, which effectively supports the daily needs of foster children. However, the distribution mechanism is still simple and has not been supported by comprehensive needs assessment. Transparency in zakat management is carried out through open communication during the distribution process between BAZNAS and the orphanage. Nevertheless, it is not yet supported by structured administrative reporting, which limits accountability and documentation. The suitability of zakat assistance is adequate in fulfilling basic needs, but it has not fully addressed education and healthcare aspects that are essential for long-term welfare development. Overall, zakat management contributes positively to basic welfare, but improvements are still needed in planning, transparency systems, and program development to achieve more sustainable outcomes.

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