

## **ANALISIS PEMBERIAN HARTA WARIS KEPADA BAITUL MAL KETIKA PEWARIS MENINGGALKAN AHLI WARIS**

**(Studi Putusan Pengadilan Agama Jakarta Selatan Nomor:  
1776/PDT.G/2019/PA.JS Jo Putusan Pengadilan Tinggi Agama DKI Jakarta  
Nomor 34/Pdt.G/2021/PTA.JK Jis Putusan Mahkamah Agung Nomor 668  
K/Ag/2021)**

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### **INTISARI**

Tujuan penelitian ini adalah untuk mengetahui dan menganalisis kesesuaian pertimbangan hakim Putusan Pengadilan Agama Jakarta Selatan Nomor: 1776/PDT.G/2019/PA.JS Jo Pengadilan Tinggi Agama DKI Jakarta Nomor 34/Pdt.G/2021/PTA.JK Jis Putusan Mahkamah Agung Nomor 668 K/Ag/2021 dalam menetapkan sisa harta waris untuk diberikan pada Baitul Mal dengan Kompilasi Hukum Islam dan Yurisprudensi, dan untuk mengetahui dan menganalisis pelaksanaan Putusan Pengadilan Agama Jakarta Selatan Nomor 1776/PDT.G/2019/PA.JS Jo Pengadilan Tinggi Agama DKI Jakarta Nomor 34/Pdt.G/2021/PTA.JK Jis Putusan Mahkamah Agung Nomor 668 K/Ag/2021 atas pemberian harta waris kepada Baitul Mal tidak dapat dilaksanakan.

Penelitian ini merupakan penelitian hukum yuridis empiris, data yang digunakan berasal dari data primer dan data sekunder. Pengumpulan data dilakukan melalui penelitian kepustakaan dan wawancara kepada beberapa narasumber, responden. Setelah data-data terkumpul diolah dan dianalisis dengan cara metode kualitatif. Data-data tersebut ditarik kesimpulan dengan metode deskriptif dari rumusan masalah yang ada.

Berdasarkan penelitian yang telah dilakukan, penulis menyimpulkan bahwa Pertimbangan hakim dalam menetapkan sisa harta waris untuk diberikan pada Baitul Mal belum sesuai dengan Kompilasi Hukum Islam dan Yurisprudensi. Majelis Hakim dalam pertimbangan putusan tersebut mendasarkan pada Pasal 191 Kompilasi Hukum Islam. Pelaksanaan putusan terhadap pemberian sisa harta peninggalan pewaris kepada Baitul Mal tidak dapat dilaksanakan karena Pengadilan Jakarta Selatan tidak mengirimkan tebusan putusan tersebut kepada Badan Amil Zakat (BAZNAS), setelah putusan Kasasi diputuskan para pihak tidak ada yang mengajukan permohonan eksekusi ke Pengadilan Agama Jakarta Selatan dan belum terdapat adanya koordinasi atau petunjuk teknis terkait pemberian harta waris kepada Baitul Mal apabila pewaris memiliki ahli waris.

**Kata Kunci:** Pemberian Harta Waris, Baitul Mal, Ahli Waris

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**ANALYSIS OF GRANTING INHERITANCE TO BAITUL MAL  
WHEN THE HEIR LEAVES LEGAL HEIRS  
(A Study of the Decision of the South Jakarta Religious Court Number:  
1776/PDT.G/2019/PA.JS Jo Decision of the DKI Jakarta High Religious  
Court Number 34/Pdt.G/2021/PTA.JK and Decision of the Supreme Court  
Number 668 K/Ag/2021)**

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**ABSTRACT**

*The objective of this research is to determine and analyze the compatibility of the judges' considerations in the Decision of the South Jakarta Religious Court Number: 1776/PDT.G/2019/PA.JS Jo the Jakarta High Religious Court Number 34/Pdt.G/2021/PTA.JK Jis the Supreme Court Decision Number 668 K/Ag/2021 in determining the distribution of the remaining inheritance to Baitul Mal with the Compilation of Islamic Law and Jurisprudence. Additionally, the research aims to understand and analyze the reasons for the implementation of the Decision of the South Jakarta Religious Court Number 1776/PDT.G/2019/PA.JS Jo the Jakarta High Religious Court Number 34/Pdt.G/2021/PTA.JK Jis the Supreme Court Decision Number 668 K/Ag/2021 regarding the inability to execute the distribution of the inheritance to Baitul Mal.*

*This research is a juridical empirical legal research, utilizing primary and secondary data. Data collection is conducted through literature review and interviews with several sources and respondents. After collecting and analyzing the data using qualitative methods, conclusions are drawn through a descriptive method based on the formulated research questions.*

*Based on the conducted research, the author concludes that the considerations of the judges in determining the distribution of the remaining inheritance to Baitul Mal are not in accordance with the Compilation of Islamic Law and Jurisprudence. The panel of judges based their decision on Article 191 of the Compilation of Islamic Law. The implementation of the decision regarding the distribution of the deceased's remaining inheritance to Baitul Mal cannot be carried out because the South Jakarta Court did not send the decree to the National Board of Zakat (BAZNAS). After the Cassation decision was issued, neither party filed an execution request to the South Jakarta Religious Court, and there has been no coordination or technical guidance regarding the distribution of the inheritance to Baitul Mal when the deceased has heirs.*

**Keywords:** *Inheritance Distribution, Baitul Mal, Legal Heirs.*

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