

Zakat Management through Baznasin Poverty Alleviation

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Zakat Management through Baznasin Poverty Alleviation

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Abstract

This paper describes the management of zakat through a persuasive approach in order to develop the awareness of the community to become obligatory zakat not only the recipients of zakat. The potential to become obligatory zakat in Makassar City is very strategic and the opportunity is very large because it is supported by areas where the people are very obedient in carrying out their religious teachings. It's just that an institution is needed that can manage the management of zakat so that the distribution is right on target and fair in alleviating the poor. Law Number 23 Year 2011 has granted authority to BAZNAS to manage zakat which includes planning, collecting, distributing and utilizing activities. The implications of zakat management refer to the priority scale of the needs of zakat recipients so that their use can be used both in productive and consumptive forms. To realize public trust, BAZNAS works professionally to close the opportunity for violations in the management system. Even internal and external supervision and audits are carried out so that it can provide quality assurance in the accountability of zakat management. In order to avoid chaos with other zakat institutions, intense coordination is carried out so that the management of zakat does not overlap its management system and is able to maximize revenue in realizing equitable distribution.

Keyword: Management, Zakat, BAZNAS, Alleviate, Poverty

A. Introduction

Lately Zakat is the basic teaching of Islam. The purpose of fulfilling zakat is to distribute property more evenly between rich social classes and poor social classes. Equity in wealth is the main goal of Islam in obliging zakat to the people (Syarifuddin, 2003). Zakat is a 'social obligation', not just religious service. The function of zakat can purify the conscience of selfishness. This egocentrism creates a gap between the rich and the poor, while Islam rejects poverty. Islam requires that people be free from the pressures of life's needs and can worship well. However, poverty alleviation efforts have different benchmarks, depending on location and situation. Because, poverty can also occur, for example, due to imbalances in the acquisition and use of natural resources (Qurais Shihab, 1996). In Islamic history, poverty alleviation through the management of zakat funds has been carried out. At the time of the Prophet and the caliphs, the collection and management of zakat assets was the duty of state institutions, so the state was

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obliged to calculate the zakat of each citizen and collect it. Assets that were successfully collected were included in *Baitu Maal* and distributed to the poor (Muhammad Daud Ali, 1998).

Members of the Zakat Collection Body are required to understand Islamic teachings and have honesty so that the management of zakat funds can be accounted for. The main obstacle of the zakat program is caused by the managers who do not have maximum awareness in carrying out religious obligations and lack of public trust in zakat management institutions (Amin Rais, 1995). Plus, some Muslims assume that zakat is only charged to certain people and only through representation (Didin Hafiduddin, 2002). The government's role is needed. Zakat is both a social and political decision, so the involvement of the state with its authority determines the success of the management of zakat funds to alleviate poverty. In addition, zakat funds are a great potential for general development and poverty reduction specifically (Mujahidin Akhmad, 2014).

The state is also needed to overcome various community opinions related to the issue of zakat distribution. Some Muslims assume that zakat is a matter of worship, so distribution can be done individually (Yusuf Al-Qardhawi, 1988). In fact, the law which states that the obligation of zakat is only borne by individuals individually is born precisely at the time when the conditions of the Islamic community experience a crisis of leadership (Masdar F. Mas'udi, 2011). The political crisis and leadership in the midst of Muslim social life encouraged the fiqh scholars to worry that the management of zakat would be left to the government or institutions formed by direct orders so that greater harm would arise. Zakat funds can be distorted by the behavior of corrupt political elites, so zakat funds are not optimally distributed to poor people. Requiring the submission of zakat funds to the government at that time is not effective, even becoming an obstacle in itself (Al-Furqan Hasbi, 2008).

Times have changed. To maximize the function of zakat, zakat institutions are formed. One of the zakat institutions is the National Zakat Amil Agency (BAZNAS), which the government established is non-structural (Nurul Huda and Mohamad Heykal, 2010). However, the collection of zakat funds nationally is still low and far below its potential (Didin Hafiduddin, 2008:). Many factors have low interest in the community for title. Among other things, lack of awareness and understanding of compulsory zakat law related to assets, obligatory zakat behavior which tends to be karicative, short-term, decentralized, and interpersonal oriented. As a result, the community prefers the distribution of zakat assets directly to the recipients rather than through the zakat management institution. (Erwandi Tarmizi, 2018). In other words, the community is less familiar with zakat management organizations (Maulana Muhammad Ali, 2016). Law No. 38 of 1999 has had a positive impact on the world of national zakat. This law brings a positive tendency towards efforts to raise zakat funds by national institutions (Kerry O'Halloran, 2007). The law also encourages people to start managing human resources as professional managers. Reliable human resources is one of the prerequisites for the assets collected can be distributed according to their designation (Syafi'i Hadzami, 2010: 85).

Human resources possessed by zakat management institutions are required to have proper competence (Yusuf Wibisono, 2015). BAZNAS requires management members who are able to provide satisfactory services, so that the organization not only teaches productivity but also the

quality of performance. Because, the quality of performance is a keyword to obtain productivity that can be accounted for (Hill, 2000). In the end, zakat fund managers must get compensation that is also worthy of their work, and are not allowed to accept bribes even in the name of gifts (Muhammad Baqir, 2016).

One example of the quality of the performance of the managers is the need to be gentle when dealing with parties who are obliged to pay zakat, able to convince the public of their obligations, pray for taking the assets of zakat to be handed over, assign the recipients of zakat professionally, and give their rights (Suryo Nugroho Agung Dwianto, 2009). Through a professionally managed zakat program, new hopes for the efforts of the government and society to improve living standards can shine back (Nurul Huda, 2015).

Thanks to the Zakat Act No. 23 of 2011, the potential for poverty alleviation through zakat institutions is very wide open, as evidenced by the level of receipt of zakat assets in Makassar City through BAZNAS. This government institution on average is able to collect zakat funds of three (3) billion every year out of ten (10) billion targeted each year (Mohamad Chandra, 2014). In the context of the era of regional autonomy, the decentralization program provided concessions to the Makassar City Government in developing and entrusting the management of its zakat through BAZNAS. However, in reality, there are still many compulsory zakat communities that do not distribute their zakat through BAZNAS, so that management continues to take place independently or individually. In fact, the mandatory amount of zakat is comparatively thin with the recipients of zakat, so the opportunity to alleviate poverty through the zakat program which is very wide open remains hampered.

The management of zakat through BAZNAS Makassar municipality, in the findings of this study, has not run optimally. Many obstacles are faced, among them is the public awareness to tithe through institutions is still lacking. Management of the management of BAZNAS zakat in Makassar City still needs more reliable professionals. Management of zakat management, in the context of the BAZNAS case in Makassar City, is the starting point of the problem where the resolution is very urgent. Some constraints in management, starting from the stages of planning, supervision, implementation, distribution, to the accountability of zakat need to be completed. Indicators of lack of zakat community awareness in Makassar can be found from the collectibility of zakat managed through BAZNAS which is still low. The potential for zakat receipts every year can reach 10 billion, but in fact, BAZNAS is only able to collect zakat up to 2 billion every year. Besides that, the Zakat Collection Unit (UPZ) as a BAZNAS backbone is still very small in number. From the planned target of 1,000 Zakat Collector Units (UPZ), it turned out that only 300 were formed so that zakat collection did not run optimally.

B. Discussion

1. *Social Functions of Zakat and BAZNAS*

Zakat is a great potential that can be the capital of development and pillars of Islamic economics. The zakat's urgency is to elevate prosperity and reduce the level of poverty. The constraints faced are the lack of awareness of the people to issue zakat. The zakat obligation is understood to be charged only to certain persons, so the obligation to pay zakat is assessed as falling off when

certain parties issue it (Abu Al-Qasim 'Ubayd, 2009). Cultural constraints in the form of social awareness hamper the optimization of the strategic function of zakat in improving the welfare of the people. Another social function that is also hampered is the education of a sense of responsibility for the rich, instilling calm and pleasure in the poor, affirming brotherly relations among fellow human beings, clarifying the love of the homeland, and closing the roads caused by damage the excess assets possessed by the rich (Ibn Rushd, 1990).

The government plays a very important role in the management of zakat, so that people who are obliged to issue zakat can carry out their religious teachings well. BAZNAS is a state institution guaranteed by law and has a special duty to manage zakat, so the potential to empower people is very large. However, BAZNAS requires good management so that zakat can be managed professionally and according to its designation (Budi Utomo Setiawan, 2009). The issuance of Law No. 38 of 1999 concerning the management of zakat made Muslims in Indonesia breathe a sigh of relief. The position of zakat has a legal umbrella. In chapter III article 6 paragraph 1 states that the management of zakat is carried out by the amazal zakat body formed by the government. Through the law, the government established the Amil Zakat agency (BAZ) directly under the State. BAZ can be established at all levels of government, starting from the national level to the sub-district level. The structure and management of zakat institutions is a form of practice of Law 23 of 2011 concerning the management of zakat. The zakat management system is formed with the aim of being able to foster public awareness to tithe and carry out targeted distribution.

As a system managed by government organizations, ideally, zakat can prosper the poor according to the demands of religious teachings. Zakat should not give rise to social problems but it has been managed professionally, from distribution, supervision, administration to accountability, so that it is carried out transparently, effectively and efficiently. The mandate of this Act can only work optimally if the zakat institution works optimally and prioritizes its independence. Zakat institutions do not depend on other institutions in realizing their vision and mission, so that they are more free to give accountability to donors. The neutrality of zakat institutions is very much needed because the source of funding comes from the community, and so as not to benefit certain groups. Zakat institutions must not be trapped in practical politics so that funds collected from compulsory zakat are not used for political purposes (Veithzal Rivai, 2008).

In carrying out their duties, zakat institutions must not be discriminatory. Distributing zakat must not be based on group differences but uses measurable parameters and can be accounted for according to zakat management management (Nurul Huda, 2010). However, the implementation of zakat management has a definite benchmark, so that the social functions of zakat can be carried out well (Ahmed El-Ashker And Rodney Wilson, 2006). Some indicators used to measure zakat management must fulfill three main elements. *First*; must have a transparent attitude in order to create a good control system. The community must be conditioned to be able to provide trust to the zakat management organization. This form of transparency can eliminate public suspicion of the charity manager. Transparency also opens

public access to control the zakat management system. With an attitude of transparency, zakat managers can be criticized by the public if errors and errors are found.

Second; Zakat is managed professionally so that it is not wrong in the distribution. Professionalism will develop people's optimism in carrying out their religion through the command of zakat. The attitude of professionalism possessed by zakat managers has an impact on responsibility in carrying out their duties so that the expectations of the community can be realized. The emergence of community apathy is caused by the attitude of the zakat manager who cannot complete his work according to his expertise. The lack of scientific insight of the managers about zakat is a gap between the obligatory zakat party and the recipient of zakat.

Third; in managing zakat required a trustworthy attitude. Trust is the main capital that the zakat manager must have. Misappropriation for personal or group interests can harm other people, especially those who are entitled to bear zakat funds. Cheating and negative actions often appear in the zakat management system. Love of wealth and position often bring down the zakat fund managers to corrupt roads. In carrying out its duties, zakat managers become irresponsible and disappoint people's expectations. zakat programs become difficult to implement properly (Mokhammad Rohma Rozikin, 2016: 59).

2. *The role of BAZNAS in Makassar City*

The government of Makassar formed BAZNAS. This institute can develop its wings through cooperation with other agencies so that the target of acceptance can be fulfilled. In accordance with its functions and duties, BAZNAS must form the Zakat collector Unit (UPZ) in both government and private institutions, schools, and mosques, with the aim of easily coordinating. BAZNAS Makassar municipality required to report to the Makassar City Government regarding all activities that have been carried out as a form of accountability. To assist BAZNAS in carrying out their duties, the community can form the Amil Zakat Institution (LAZ). The task of LAZ is to collect, distribute and utilize zakat to the poor. During carrying out its duties, LAZ can be audited. If LAZ does not carry out the task, a written warning can be carried out. In fact, sanctions for revoking operational licenses of these institutions can be made.

BAZNAS Makassar municipality is committed to making Makassar city a city that cares about its citizens. The step taken is to develop the potential of zakat so that the poor can live more worthy without expecting help from others. Through the aid of zakat, the poor are expected to live their lives with blessings without taking the rights of others, so that the life can be more comfortable under the auspices of Allah SWT. BAZNAS Makassar municipality also works hard to realize the community, especially obligatory zakat, to issue Zakat, both as a religious order as well as for worldly affairs, such as improving social welfare and reduction of poverty figures. The main purpose and principle of the BAZNAS program in order to distribute zakat to the right to receive it, so that their poverty can be minimized so that the cost of life is more prosperous. BAZNAS Makassar works in a professional manner according to the human resources owned and in order for Zakat district on target and not abused by an irresponsible person.

The performance optimization of BAZNAS Makassar municipality aims to overcome poverty and to lift the life of the people better, so there is no distance between the rich and the poor. The elimination of the distance between the poor and wealthy is already in accordance with the demands of religion, namely positioning the man equal to another human (Veithzal Rivai, 2012). BAZNAS Makassar municipality realizes that the many crimes that occurred in the city of Makassar due to economic factors and difficult to find employment. Not a few of the community groups that decide themselves to beg on the road. The residents of Makassar choose so beggar to find a hard rice from the not able to continue the survival.

Poverty in the city of Makassar is a phenomenon that can not be difrom. From the data obtained from BAPPEDA Makassar year 2017 is known that the number of poor people reach 411,231 people or 124,233 head of family (KK) of the total population of Makassar city, which is 1.8 million people and spread in 15 sub-districts. Poverty is still a major threat to the government of Makassar, and hence the program of zakat is encouraged to minimize the poverty rate (Makassar in figures, 2018). Poverty is a matter of complexity telling various issues that require serious handling from various sectors. Poverty is no longer a personal problem but a social problem that requires the involvement of all parties, including the National Amil Zakat Agency (BAZNAS) which is engaged in the social field to empower the people (Yusuf Wibisono, 2015). Poverty in the city of Makassar is a global problem and become a daily sight, which can be seen in various places, such as highways, eateries, shops. The birth of this beggar social class sometimes troubling people. In fact, not least this beggar class asks forcibly to sustain survival.

The main cause of poverty is due to lack of human resources that they possess so as not to compete with others. Lack of knowledge becomes a major obstacle in realizing hope for a worthy life so that it must hang his life on others. Begging is the main profession undertaken because it is unable to find other jobs that are more worthy and dignified. The number of jobs very little can not compensate for the number of people, thus triggering the potential for unemployment that has an impact on poverty (Nashif Ad-Dahduh Salman Nashif, 2004). BAZNAS Makassar municipality can make strict regulation and supervision of zakat, so it has the authority to force and bind the obligatory zakat. One of the contributing factors of the zakat movement can be carried out as long as it is the legal force set in the legislation. Only, the commitment to run jointly so that there is synergy between the government with the obligatory zakat in order to raise the welfare of the recipient of zakat needs to be improved. Authority forces against the obligatory zakat is a precise step taken by the Government of Makassar, in addition to having a legal umbrella also because of the large potential of zakat fund for Poverty Alleviation program. Moreover, the data in 2018 showed that BAZNAS Makassar succeeded in releasing a very surprising zakat acceptance rate. From year to year, public awareness to issue zakat through government agencies is increasing.

The number of the emergence of zakat institutions in the city of Makassar, either managed by the Government and a personal and independent zakat agency, allowing the government of Makassar to gain its own benefits, namely the release of the class Social poor

people. Although this second shows the data collection of the management of Zakat has not been maximized. However, BAZNAS Makassar municipality has participated to succeed the government program in the form of improving social welfare and elimination of poverty figures. The number of the emergence of zakat institutions in the city of Makassar, either managed by the Government and a personal and independent zakat agency, allowing the government of Makassar to gain its own benefits, namely the release of the class Social poor people. Although this second shows the data collection of the management of Zakat has not been maximized. However, BAZNAS Makassar municipality has participated to succeed the government program in the form of improving social welfare and elimination of poverty figures.

7 3. Methodology

The type of research used is qualitative research, which produces descriptive data in the form of statements. This study uses interviews, field observations, and analysis of written materials as the main sources. Qualitative research as an overall concept for expressing something is done by collecting data in a reasonable state using systematic, directed and qualitatively responsible work methods, so as not to lose its scientific nature. To obtain the required data, this study uses a form of field research, namely research conducted by the author directly to the field, namely at the Office of the Amil Zakat of Makassar City to obtain primary data through direct observation and interviews with the zakat management. The primary data needed in this study are zakat managers, obligatory zakat, zakat recipients and competent parties to zakat issues. While secondary data into references is written information data from the literature related to zakat and poverty

The approach used in this study is as follows: (1) Theoretical Approach, this approach is used in order to understand the meaning of the poor as the main target in this study. So that it is expected that zakat can empower them for the sake of their lives. (2) Normative Jurisdiction, this approach is carried out to trace the source or legal basis of supporting arguments so that it can trace its justification through the Qur'anic verses and the hadith of the Prophet and the opinions of the Ulama relating to poverty alleviation through zakat. (3) Sociological approach. This approach is made for phenomena that occur in the community, especially in the category of the poor so that the management of zakat can be in accordance with its designation. (4) administrative approach. This approach was carried out in order to know administratively the management of zakat in the city of Makassar. In managing zakat, the BAZNAS can carry out management through in accordance with their professionalism.

In collecting data, there are four stages: (1) Observation stage, which is carried out to obtain a general and relatively comprehensive picture of what is included in the focus of the problem to be studied. (2) Interview stage, where at this stage interviews will be carried out both in a structured and unstructured manner. (3) The documentation phase is the stage that will document various things in the study to be more credible. The data processing technique used, it can be taken in three ways, namely: (1) Data reduction, namely a sorting process, focusing on simplification, abstracting and transformation of rough data that appears from written records in

the field. (2) Presentation of data This data is arranged in such a way as to give the possibility of drawing conclusions and taking action. The form commonly used in previous qualitative data is in the form of narrative texts. (3) Drawing conclusions. In this study will be revealed about the meaning of the data collected. From these data we will obtain conclusions that are tentative, vague, rigid and dubious, so that these conclusions need to be verified. Verification is done by looking back at data reduction and data display so that the conclusions taken are not distorted.

4. Findings

Based on data found in the field that the zakat program carried out by BAZNAS Makassar municipality aims to provide care to the poor in order to raise their hopes for a better life. It's just that there are still various problems in the field, but these problems can be overcome through the management of zakat. In the process of managing zakat, BAZNAS distributes it in consumptive and productive forms. There are several stages carried out by BAZNAS so that the distribution of zakat is according to its designation and does not violate the rules. The planning aspect is a basic function in distributing zakat to the community. With this aspect, BAZNAS of Makassar City can regulate the time of zakat planning based on the accumulation of time for one year so that zakat distribution is calculated starting from the current month of that year. As a miniature of management, planning is carried out using an annual budget planning draft based on the priority of one year of work. In the draft plan a list of receipts of funds was made, a list of people who were entitled to receive zakat and the distribution system was in accordance with the program that had been formulated. In the draft plan, efforts are made to the maximum extent so that zakat recipients can channel their zakat as an obligation to carry out their religion. With the planning stage carried out by the National Agency for National Narcotics Agency, it is considered sufficient to successfully collect zakat in Makassar City on an average of 3-4 billion each year from the target of 10 billion. This amount is still considered to have the potential to increase because the public's interest in issuing zakat is higher. BAZNAS Makassar City will target the amount of zakat more because the Government of Makassar City has given to ASN in the scope of Makassar City to issue zakat through salary deductions every month for employees having group 3 and above and for employees who have group 3 and below is only an appeal. By looking at this potential, the Makassar BAZNAS will target the collection of zakat on average 8-9 billion annually. It's just that the planning program implemented still needs to be carried out mapping.

To optimize the zakat management function, an organizing system is carried out so that zakat can be distributed according to its designation and on target. Wrong in determining the management of zakat, it has an impact on the zakat distribution system. So it is not surprising that zakat falls into the hands of people who are not in the category of zakat recipients. The factor of human resources is very decisive for the future of BAZNAS because professionalism is needed in channeling zakat so that the purpose of the command of tithe can be realized. Therefore, a regulation on the system of filling personnel or commonly called staffing is made so that people who work in the affairs of zakat can be placed according to their expertise. This is in line with the ideals of the Qur'an to solve problems in accordance with the professionalism they

have. In determining the organizational system, BAZNAS always prioritizes expertise in work so that it is expected to produce personalization that is qualified, faithful, has skills and intellectualism. The implementation phase is a step in managing zakat so that the management and members can run the wheels of the organization so that the goal of the implementation of zakat is reached. There are two stages that are carried out in managing zakat, namely the process of collecting and distributing processes. At the stage of the collection process, a zakat manager collects zakat from obligatory zakat to BAZNAS to be distributed to those entitled to receive it. The way that BAZNAS does is to take direct assets from obligatory zakat on the basis of prior notice. The obligatory zakat in question is SKPD and Vertical Agencies, BUMN and PERUSDA, Private Companies, Mosques and Schools, as well as Districts, Sub-Districts, and individuals.

The strategy carried out in the process of collecting zakat is to map areas in each sub-district within the Makassar City area. In the collection process, a work team was also formed to monitor it every 3 months. This team works to conduct education, socialization, mentoring in each outhouse and small units, and to collect zakat obligatory to be distributed to recipients of zakat. To develop zakat awareness, the work team conducts socialization or campaigns to the public so that private institutions and institutions want to issue zakat. This was done by distributing zakat brochures, distributing infaq boxes, distributing billboards and banners, distributing pocket books on zakat management, and distributing infaq coupons in markets, schools, mosques and households and others. BAZNAS distribution process conducts deliberations between administrators in order to accommodate various inputs. The distribution of zakat carried out by BAZNAS is carried out in two ways, namely consumptive distribution, namely the distribution of funds directly needed by the recipients of zakat. Consumptive distribution of zakat is usually given in packages, namely 10 kg of rice and 2 kg of sugar or given in cash in the form of 250,000 per person. Productive distribution of zakat is the provision of zakat funds in the form of productive assistance to improve the standard of living of the poor.

Productive distribution of zakat is usually given in the form of a business capital of 1 to 3 million depending on the type of business being run. It's just that the distribution of productive zakat is less than the consumptive distribution of zakat. The factor is due to the lack of allocation of productive funds that enter the BAZNAS cash in addition to the lack of compulsory zakat capacity in rolling out productive zakat funds. The ability factor of zakat recipients in running a business is always a loss so that the business capital is used up for other needs and not even a few of them go bankrupt in running a business. In distributing zakat, BAZNAS conducts a monitoring system so that the plans that have been formulated can be realized. The supervision system is needed so that deviations do not occur so that the distribution of zakat activities can be carried out properly. The supervision system carried out by BAZNAS aims to avoid irregularities and be able to run the organization effectively and efficiently. This form of supervision can be in the form of internal supervision or external supervision. Internal supervision is carried out in the form of giving accountability reports to the provincial BAZNAS and the Makassar City government on activities that have been carried out.

The provincial BAZNAS and the Makassar City government conduct in-depth analysis and review of all problems encountered in the field to find solutions. The external supervision carried out by BAZNAS is by asking for input and criticism from the public and academics so that the wheels of the organization run well and provide services to the community so that the lives of the poor can be better. The community is expected to be able to control, advise and criticize BAZNAS's performance so that the wheels of the organization can carry out their functions well too. In an effort to alleviate poverty, BAZNAS regulates by providing capital stimuli to the poor. The capital provided varies greatly from 3 to 5 million each family head taken by ten people in each village in the Makassar City area. This amount is very lacking, but at least it can help them. The consumptive capital provision has at least carried out Law Number 23 Year 2011 concerning the management of zakat. The purpose of wanting to be achieved is from giving the capital so that it can develop the economy of the poor and can change their status from the recipient of the zakat to the giving of zakat. Revolving funds are only given to the poor if their daily basic needs are met and have received training and guidance on how to manage zakat funds. The assistance provided is given without interest and with easy conditions, simply attach a KTP, KK, and an inability certificate from the sub-district, a letter of application, and a loan return statement.

Table 1: List of Receipts and Expenditures on Zakat

No	Year	Acceptance	production	Expenditures
1	2015	2.153.000.000	1.627.000.000	526.000.000
2	2016	2.162.930.000	1.741.127.000	421.803.000
3	2017	4.962.150.000	4.636.405.000	325.745.000
4	2018	6.734.246.000	6.418.557.000	315.689.000

Source: Makassar BAZNAS

From the table above, it can be concluded that the level of zakat acceptance in Makassar City managed by BAZNAS has increased every year because it remembers the public's interest to issue zakat very high in order to carry out religious orders. The average amount of zakat receipts every year reaches billions. This shows that how high is the public's interest to issue zakat through the management of BAZNAS. The amount of expenditure averages billions compared to the remaining balance of only hundreds of millions of rupiah. This shows that the distribution of zakat is in accordance with its designation through procedures that have been outlined by religion. Thus, it can be concluded that BAZNAS has the potential to alleviate poverty through management of zakat and in line with the decline in poverty rates or at least minimizing poverty in Makassar City.

Table 2: List of Zakat Distribution

No	Property Zakat	Achievement 2018	Presentage %
1	Fakir	2.250.000,000	100%

2	Miskin	1.450.500.000	30,17%
3	Amil	450.370.000	10%
4	Muallaf	92.750,000	2,86%
5	Riqab	-	0%
6	Gharimin	-	0%
7	Fii sabilillah	1.349.887.000	29,12%
8	Ibnusabil	825.550.000	14,29%
Total		6.418.557.000	

Source: Makassar BAZNAS

Even though BAZNAS is able to minimize poverty through the management of zakat programs, there are still obstacles in collecting zakat. The main obstacle faced is the lack of community participation to issue zakat even though they are included in the category of being able to tithe so that there is no agreement between facts and expectations. Makassar City is categorized as a Muslim-majority society and the ability to pay tithe is above an average of 30 percent. If maximized, it can reach 10 billion zakat amounts a year. Besides that, the zakat management law does not explicitly regulate those who do not want to pay their zakat so that people are free to make their choice in tithe.

The local government does not provide assertiveness for ASN employees to issue their zakat so that ASN's are still found who do not want to pay tithe because their understanding is still appealed. Another obstacle is the large number of zakat management institutions that have mushroomed in Makassar City, making it very difficult for BAZNAS to maximize zakat collectors. The zakat management institution whose existence is still questionable because it does not get recognition from the government because it is personable in its management. The actions taken by the zakat management institution should coordinate with BAZNAS to implement the zakat program, but instead carry out their functions independently especially limited to the human resources they have so that they impact on the poor ways in implementing the zakat program.

As a result, the distribution and utilization of the community is very difficult. The lack of public trust in BAZNAS is another obstacle in collecting zakat. Some people in Makassar City do not fully trust BAZNAS in managing their zakat. So that not a few of them are suspicious if their zakat is managed by BAZNAS. Even obligatory zakat is more motivated to issue zakat by giving directly to those who have the right to receive it without going through BAZNAS. Based on the graph shows encouraging numbers in the management of zakat. The obligatory zakat performer shows the number is directly proportional to the recipient of zakat between 30 and 40 percent. according to figure 1

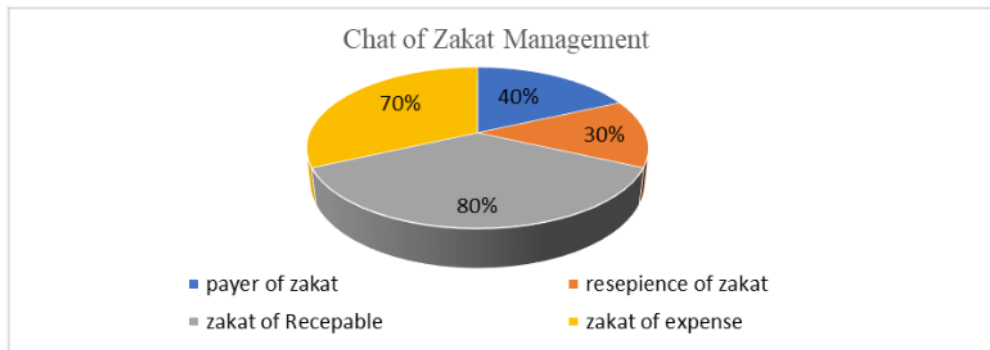


Figure 1. Chat of Zakat Management

This means that compulsory zakat in Makassar is very large compared to the recipients of zakat. It's just that at the level of implementation, this amount has not been achieved along with the lack of public awareness to issue zakat. In addition, the lack of zakat collected will significantly affect the recipients of zakat due to the lack of funds collected. The comparison between the level of acceptance and expenditure in the range of 70 and 80 percent indicates that the achievement target in the management of zakat has gone according to plan so that the opportunity to alleviate poverty can be wide open. Based on the comparative analysis of the data presented shows that between the level of receipts and expenditures still found the remaining zakat funds that are deviated through BAZNAS Makassar City. BAZNAS takes steps to anticipate so that these obstacles can be overcome. The step taken is to disseminate information to the community and give them an understanding that they want to issue their zakat as an obligation in religion. The socialization was also carried out in the form of lectures and recitations and socializing through print and electronic media so that information about BAZNAS could be reached by the community. Even BAZNAS opens its own website so that information about zakat can be accessed by the public. To socialize zakat in smaller units, BAZNAS forms zakat collection units (UPZ) starting from schools, offices, mosques and other institutions so that people can issue their zakat. Because through the zakat collection unit (UPZ) which is formed on a small scale, zakat is very easy to organize. Another step taken by BAZNAS is to take proactive actions to the community so that the obligatory zakat does not need to go to the zakat institution to be deposited with zakat, but the BAZNAS directly pledges zakat to obligatory zakat.

C. Conclusion

Zakat as a vertical and horizontal dimension aims to give a sense of social justice to the community so that there is no separation between the rich and the poor. To develop zakat awareness and provide a religious understanding of the potential of zakat, zakat institutions are formed so that zakat funds can be managed properly and their distribution is right on target.

BAZNAS as an official institution formed by the government is tasked with collecting zakat funds in the context of public interest for human welfare, especially in alleviating poverty. Therefore, reliable human resources are needed to manage zakat properly so that the goals of zakat can be achieved. To realize this desire, BAZNAS works professionally so that zakat is not misused by irresponsible individuals and the distribution is right on target. Management of zakat through BAZNAS is a process of planning, organizing and overseeing the collection and distribution and utilization of zakat that works professionally so that it is able to show positive indications in motivating zakat compulsory. In its development, BAZNAS can establish zakat institutions and coordinate both state and private agencies even to the RT and RW levels so that optimization can run well in order to alleviate poverty. The zakat instrument initiated by the government through Law No. 38 of 2011 concerning the management of zakat shows positive results and is encouraging among Muslims in Makassar so that it can encourage compulsory zakat to issue its assets as a form of responsibility towards religion. To increase public confidence in BAZNAS, the zakat supervisory body strictly controls so that there are no irregularities and fraud. The high level of public interest in issuing zakat, the Zakat Manager is expected to be able to create good corporate governance so that the obligatory zakat can channel its zakat through BAZNAS and is no longer channeled through the individual obligatory zakat. The supervision system for zakat managers is intended so that the zakat program plan can be carried out properly so that it is able to straighten or restore from various irregularities. The goals to be achieved from supervision are to establish a trust system towards zakat institutions so that poverty alleviation programs can be easily realized. Supervision of zakat managers can only be built based on public accountability through financial accountability so as not to waste.

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