

Contextualization of Zakat Policy in Challenging Poverty: A Study of Zakat Management Policy in Enrekang District

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Abstract:

Contextualization of zakat policy aimed at reviewing studies of zakat management policies in Enrekang Regency, especially in alleviating poverty. The research method used is a combination of qualitative and quantitative (mixed method) simultaneously. The design of the combined parallel-convergent method, where the research design used is by combining (convergence) between qualitative and quantitative data to produce a comprehensive analysis. The research analysis results show that the level of public awareness in Enrekang Regency in paying Zakat is relatively high. The community has voluntarily come to Amil Zakat to collect Zakat and then distribute it to those entitled to receive it. However, awareness of Zakat has not been explored optimally among the community, so massive socialization is needed through the synergy of Amil Zakat and Religious Experts always to convey knowledge of Zakat through religious and social approaches.

Key Word: Policy; Zakat Management; Poverty Alleviation.

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I. Introduction

Zakat Management Policy in Indonesia

The history of the implementation of Zakat in Indonesia began in 1984, where the Minister of Religion Instruction Number 2 of 1984 dated March 3, 1984, regarding Infaq of a Thousand Rupiahs during the month of Ramadan was issued, the implementation of which was regulated in the Decree of the Director-General of Islamic Guidance and Hajj Affairs Number 19/1984 dated April 30, 1984, On December 12, 1989, Instruction of the Minister of Religion 16/1989 was issued concerning the Fostering of Zakat, Infaq, and Sadaqah which assigned all ranks of the Ministry of Religion to assist religious institutions managing Zakat, infaq, and sadaqah to use zakat funds for Islamic education activities. and others. In 1991 a Joint Decree of the Minister of Religion and the Minister of Home Affairs No. 29 and 47 of 1991 was issued regarding the Development of the Amil Zakat, Infaq. In the end, Law No. 38 of 1999 concerning the management of Zakat. With the hope that the birth of this Law will make the people more prosperous and so that zakat management can be carried out correctly. In this case, the Government plays a role in managing Zakat. This Law also manages Zakat, infaq, and sadaqah. Likewise, people who want to distribute their Zakat feel safe so that the high potential of Zakat can be appropriately managed. After the birth of Law No. 38 of 1999 concerning Zakat Management, in this Law, zakat management may be carried out not only by the Amil Zakat Agency, which the Government manages, but Zakat can be managed by private institutions through the Amil Zakat Institution (Arif, 2010). Then in 2011, the zakat management law was changed to Law no. 23 of 2011 concerning Zakat Management.

Then followed up with related laws and regulations, including Law of the Republic of Indonesia Number 186 of 2016 concerning Amendments to the Decree of the Minister of Religion Number 118 of 2014 concerning the Establishment of the Provincial National Amil Zakat Agency; Decree of the Director-General of Islamic Community Guidance Number DJ.II/568/the Year 2014 concerning the Establishment of the District/City National Amil Zakat Agency in Indonesia; Decree of the Director-General of Islamic Community Guidance Number DJ.II/37/2015 concerning Amendments to the Decree of the Director-General of Islamic Community Guidance Number DJ.II/568/2014 concerning the Establishment of the National Amil Zakat Agency for Regencies/Cities throughout Indonesia; Decree of the Minister of Religion of the Republic of Indonesia Number 118 of 2014 concerning the Establishment of the Provincial National Amil Zakat Agency; Presidential Decree of the Republic of Indonesia Number 66/P of 2015 concerning Appointment of Members of

the National Amil Zakat Agency for the 2015-2020 period; Government Regulation of the Republic of Indonesia Number 14 of 2014 concerning Implementation of Law of the Republic of Indonesia Number 23 of 2011 concerning Management of Zakat; Excerpts from the Decree of the President of the Republic of Indonesia Number 88/P of 2015 concerning the Appointment of the Chair and Deputy Chair of the National Amil Zakat Agency for the 2015-2020 period.

Zakat and Community Empowerment Theory

The model for the utilization of Zakat for economic empowerment of the poor is a program to utilize zakat funds to encourage mustahik to be able to have independent businesses. The program is realized by developing existing micro-enterprise capital or pioneering new prospective micro-enterprises. In addition, the program is also accompanied by capacity building through various mentoring and coaching. With these assistances, the poor will become more independent in overcoming the problem of poverty. The process of utilizing Zakat for the economic empowerment of the people includes the following steps: 1) Registration of prospective beneficiaries; 2) Feasibility Survey; 3) Grouping Strategy; 4) Mentoring; 5) Periodic coaching; 6) Engage third-party partners; 7) Supervision, Control, and Evaluation (Kholiq, 2012).

The model of zakat utilization as above is currently a trend among zakat management institutions and is relevant to answering the problem of poverty. Therefore, it is highly recommended that in implementing the zakat utilization program to empower the poor, consider the poverty landscape regarding the poverty map, identification of poverty problems, and poverty alleviation programs that the Government has implemented. The poverty landscape should be the basis for planning and implementing zakat utilization programs for the economic empowerment of the poor. On the other hand, the Government also opens complete access to the involvement of these amil zakat institutions in the planning process (Kholiq, 2012).

Zakat that is distributed can be used utilizing empowerment, not just given to increase economic strength and learning for the community is a priority that must be prioritized so that efforts to grow the ability and independence of the ummah that comes from the synergy of community potential should be realized together (Setiawan, 2012).

Zakat management is an activity of planning, implementing, and organizing in the collection, distribution, and utilization of Zakat. Management of Zakat must be based on the principles of (1) Islamic Law; (2) trust; (3) benefit; (4) justice; (5) legal certainty; (6) integrated; and (7) accountability. Zakat management aims to: (1) improve the effectiveness and efficiency of services in zakat management; and (2) increase the benefits of Zakat to realize community welfare and poverty alleviation.

Zakat includes zakat mal and zakat fitrah. Zakat mal includes gold, silver, and other precious metals; money and other securities; commerce; agriculture, plantation, forestry, animal husbandry, and fishery; mining; industry; income and services, and inventions (rikaz). To carry out zakat management, the Government establishes Baznas. This institution is domiciled in the state capital and is a non-structural government institution that is independent and responsible to the President through the Minister. Baznas is authorized to carry out the task of managing Zakat nationally. In carrying out its duties, Baznas carries out planning functions, implementation functions, and control functions ranging from collection, distribution to the utilization of Zakat and reporting and accountability functions for zakat management (Fahham, 2011).

In the framework of implementing zakat management at the provincial and district/city levels, Provincial Baznas and Regency/City Baznas are formed. The Minister forms provincial Baznas at the suggestion of the Governor after receiving consideration from Baznas. Regency/Municipal Baznas are formed by the Minister or an appointed official at the Regent/mayor's recommendation after receiving consideration from Baznas. Provincial Baznas and Regency/Municipal Baznas carry out the duties and functions of their respective regional Baznas. Provincial Baznas and Regency/Municipal Baznas may form Zakat Collecting Units (UPZ) in government agencies, State-Owned Enterprises, Regional-Owned Enterprises, private companies, as well as opening space for the formation of UPZ at the sub-district, villages, or other names, and other places. . To assist Baznas in carrying out the collection, distribution, and the utilization of Zakat in the community can be formed by the Amil Zakat Institution (LAZ). The formation of LAZ must obtain permission from the Minister or an official appointed by the Minister (Fahham, 2011).

The poverty line data and the poor population in Enrekang Regency, namely in 2016, amounted to 26.98 or 13.41%, in 2017 it was 26.70 or 13.20%, and in 2018 it was 25.53 or 12.49%. The data collection and distribution of funds based on zakat management organizations, especially the 2015 data, namely the district Baznas, collected Rp. 885,309,169,850,- or 24.25% with a distribution of Rp. 578,140,590,276 or 25.70% and absorption capacity of 61.6% so that it can be concluded that it is still in the quite effective category, but still needs to be increased so that the poverty line can decrease.

conducted to encourage research literature related to Zakat in the context of policy in Indonesia, especially in Enrekang Regency, South Sulawesi.

II. Research Methods

The research method used is a combination of qualitative and quantitative (mixed method) simultaneously. Combined method design parallel convergent, where the research design used is by combining (convergence) between qualitative and quantitative data to produce a comprehensive analysis. Two types of data were collected at relatively the same time, and then integrated. Then the research results were in the form of confirmation or contradiction between the two data collected. The research approach used is an explanatory phenomenology approach (explanation). The explanatory approach (explanation) seeks to explain the phenomenon being studied causally, diachronically, and interpretatively. The research instrument section includes interview guidelines, survey observation sheets, and a study of documentation of data processing methods using the Nvivo 12 Plus software.

III. Result

Zakat management policy in Enrekang Regency

a. Islamic Law (fiqh)

The results of data analysis on the condition of zakat management policies based on Islamic Law (Fiqh) can be seen in the following figure:

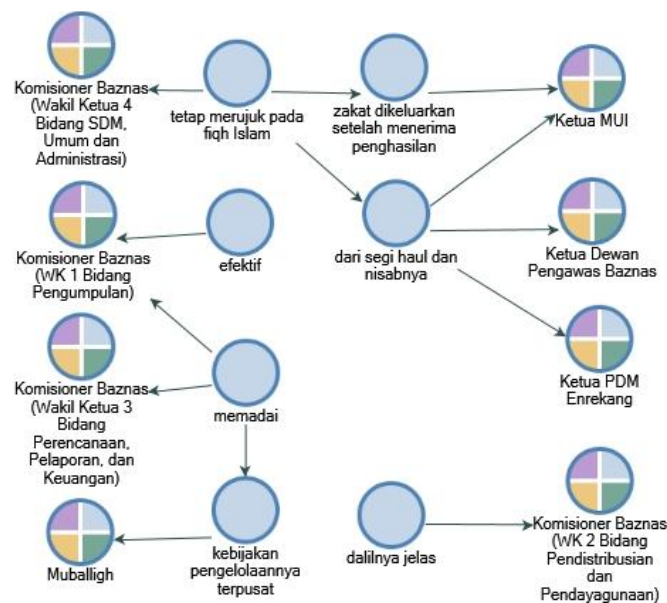


Figure 2. Conditions of Zakat Management Policy Based on Islamic Fiqh

Based on the results obtained, the BAZNAS commissioner indicated that the zakat policy in Enrekang Regency was guided by Islamic fiqh. It means that Zakat is issued after receiving income, and the haul and nisab are fulfilled. It is in line with what was conveyed by the head of the MUI of Enrekang Regency. Zakat is done after receiving income, and haul and nisab are fulfilled. So keep referring to Islamic fiqh.

The BAZNAS deputy commissioner for collection explained that zakat collection was adequate and running effectively. It is in line with the opinion expressed by the BAZNAS deputy III commissioners for planning and finance, who said that zakat management was adequate. The opinion respondents from the muballik circles said that the management of Zakat was adequate and the management policy was centralized.

According to the head of the supervisory board of BAZNAS, the management of Zakat remains in the form of Islamic fiqh related to the haul and nisab. The Deputy Commissioner of BAZNAS II for distribution and utilization said that there was no problem with the Zakat management policy because the arguments were all correct.

Based on the description above, it can be concluded that Islamic Fiqh guides the Condition of Zakat Management Policy with explicit arguments. Zakat is issued after receiving income, and the haul and nisab are fulfilled. Zakat collection has been adequate and runs effectively, and the management policy is centralized.

b. Legislation

The results of data analysis on the condition of zakat management policies based on statutory laws can be seen in the following figure.

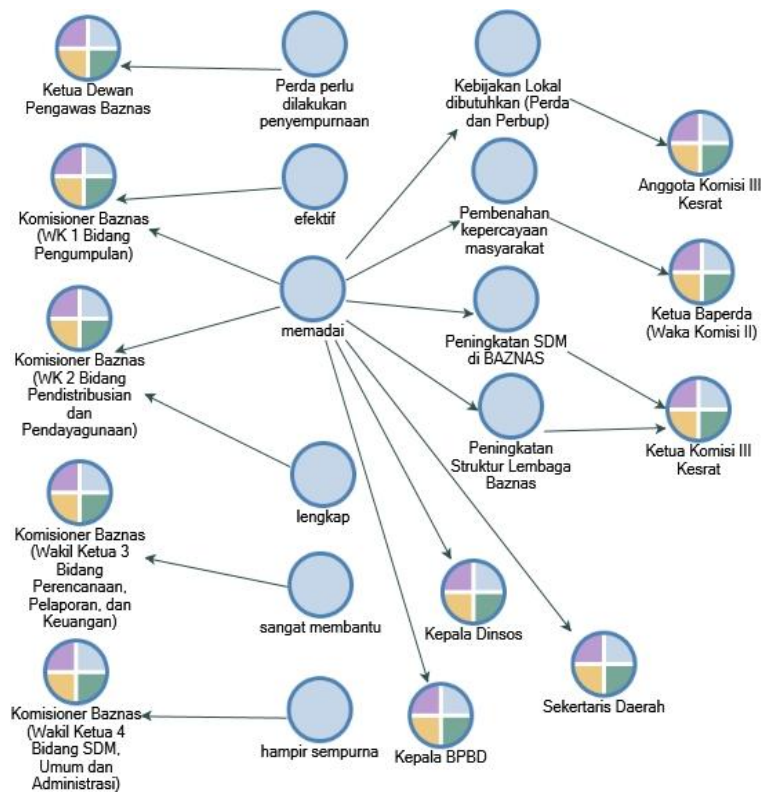


Figure 3. Conditions of Zakat Management Policy Based on Legislation

Based on the results obtained, the BAZNAS commissioner indicated that the zakat policy in Enrekang Regency based on the legislation was effective, adequate, and complete. It is in line with what was conveyed by the Chairman of the OPD and members of the DPR that ZAKAT was adequate. According to the Chairman of Commission III of Kesrat, he explained that the condition of zakat management in Enrekang Regency is adequate but local policies are needed in this case, Perda and Prenup. Meanwhile, the Chairman of Baperda stated that the management of ZAKAT in Enrekang Regency was adequate, but improvements needed to be made to attract public trust. It is following what was conveyed by the Chairman of Commission III of the paper that the management of Zakat in Enrekang Regency has been adequate but needs to improve human resources and institutional structure at BAZNAS.

Another opinion from the Commissioner of BAZNAS, namely the Chairman of the supervisory board of Baznas, said that local regulations need to be improved. As for the opinion of the commissioner of Baznas, the deputy chairman of the field of collection, he said that the condition of the zakat management policy based on statutory Law has been effective and adequate, but local policies need to be carried out, in this case, Perda and Perbup, improving public trust, increasing human resources at BAZNAS and increasing Baznas institution. This is in line with what Deputy Chair II stated for distribution and utilization, which said that the condition of the zakat management policy based on statutory Law was complete and adequate.

Based on the description above, it can be concluded that the condition of the Zakat Management Policy based on the legislation has been effective and adequate. However, local policies (Perda and Perbup) are needed, improving public trust, increasing human resources in BAZNAS, and improving the structure of the BAZNAS institution. Complete and very helpful and almost perfect, but the local regulations need to be improved in ZAKAT management.

c. Parties involved in the formulation and issuance of zakat policies

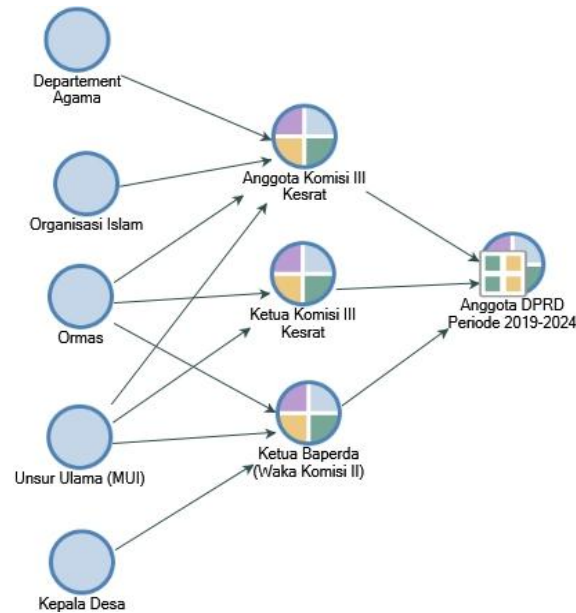


Figure 4. Parties Involved in Formulating and Issuing Zakat Management Policy

Members of the Commission III Kesrat said that the Parties Involved in Formulating and Issuing Zakat Management Policies are the Ministry of Religion, Islamic Organizations, Ormas, and elements of the Ulama (MUI). This opinion is in line with what was conveyed by the Chairman of Commission III Kesrat that and the Chair of the Baperda that the Parties Involved in Formulating and Issuing Zakat Management Policies are Ormas, elements of the Ulama (MUI), and the Village Head.

Based on the description above, it can be concluded that the Parties Involved in Formulating and Issuing Zakat Management Policies are the Ministry of Religion, Islamic Organizations, Ormas, elements of ulama (MUI), and village heads.

d. The relationship between the zakat management policy in Enrekang Regency and the above policies

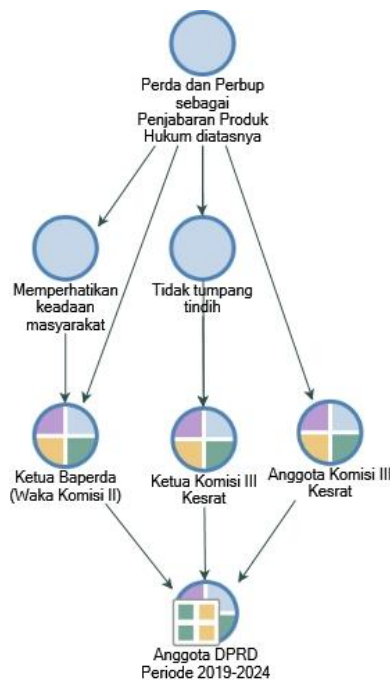


Figure 5. The Relation of Enrekang Regency's Zakat Management Policy with the Above Policy

Members of Commission III Kesrat said that the link between the Enrekang Regency's Zakat Management Policy and the above policies were regional regulations and regional regulations as an elaboration of the above legal products. It follows what was conveyed by the Chairman of Commission III Kesrat: the linkage of Enrekang Regency's Zakat Management Policy with the Above Policy, namely regional regulations and regional regulations, as an elaboration of legal products on it without overlapping. From the two opinions above, it is also in line with what was put forward by the Head of Baperda that the link between the Enrekang Regency Zakat Management Policy and the above policy is the regional regulation and regional regulation as the elaboration of legal products on it by taking into account the condition of the community. The conclusion of the Linkage of Enrekang Regency's Zakat Management Policy with the Above Policy is based on the description above, namely the regional regulation and regional regulation as an elaboration of the above legal products without overlapping and paying attention to the condition of the community.

e. Dynamics of zakat management policy formulation

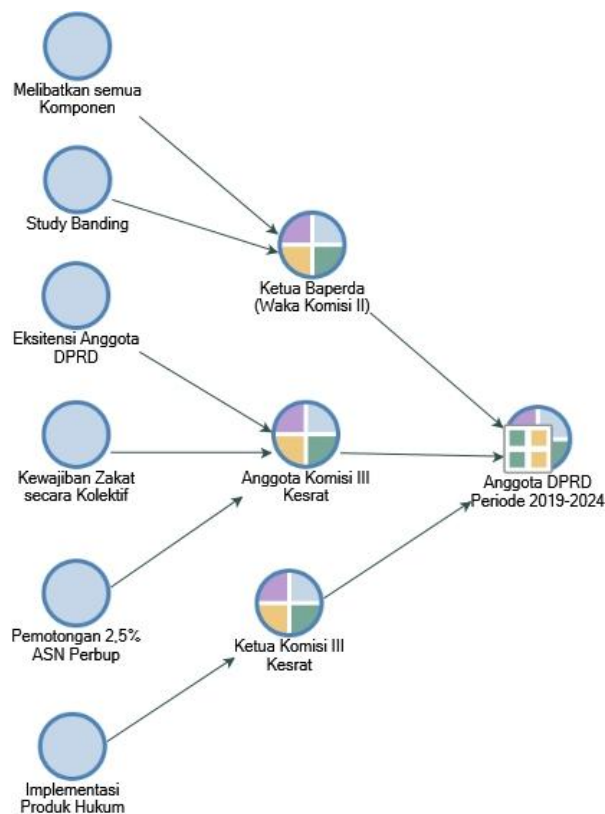


Figure 6. Dynamics of Zakat Management Policy Formulation

Member of DPRD Chairman of Baperda Explains that the Dynamics of Formulation of Zakat Management Policy in Enrekang Regency involves all components to conduct a comparative study. According to a member of Commission III, Kesrat said that the Dynamics of Formulation of Zakat Management Policy in Enrekang Regency is the existence of DPRD members. Collective zakat obligations are deducted by 2.5%—Law in formulating Zakat management policies.

Based on the description above, it can be concluded that The dynamics of ZAKAT Management Policy Formulation involve all components to conduct comparative studies, the existence of DPRD members. Collective zakat obligation by deducting 2.5% of ASN Perbup based on the implementation of legal products.

f. Implementation of zakat management policy

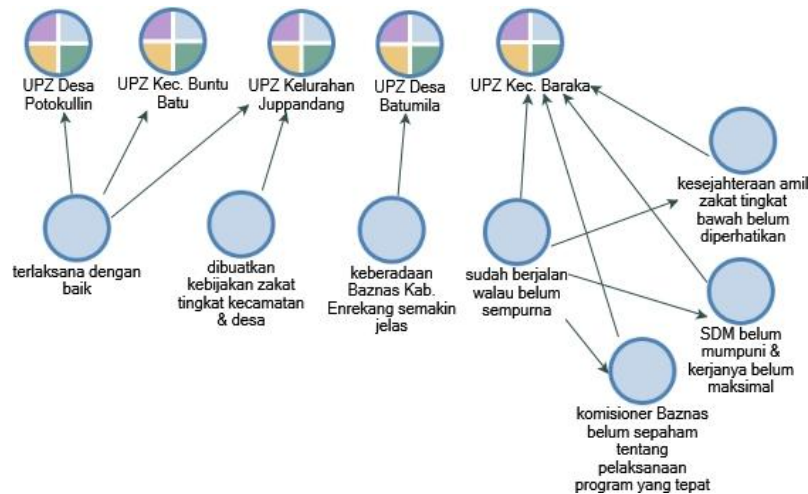


Figure 7. Enrekang Regency Zakat Policy Implementation

According to the UPZ of Batu Mila Village, with the implementation of the Zakat Policy, the existence of Baznas in Enrekang Regency is becoming more apparent. The opinion from UPZ Kec. Baraka explained that the implementation of the Enrekang Regency Zakat Policy has been running even though it is not perfect where the welfare of the lower level zakat amil has not been considered, human resources are not yet qualified. Their work is not optimal, and the National Baznas commissioners disagree on the proper implementation of the program.

According to UPZ Potokulin Village and UPZ Kec. It was deadlocked that the implementation of the Enrekang Regency Zakat Policy was well implemented. It is in line with what was stated by UPZ Juppandang Village that the Enrekang Regency Zakat Policy was carried out well, and zakat policies were made at the District and Village levels.

Based on the description above, it can be concluded that the implementation of the Enrekang Regency Zakat Policy, namely the existence of the Enrekang Kaupaten BAZNAS, is getting clearer. A District and Village Zakat polecat policy has been made, which has been implemented and is running well although not perfect because the welfare of the lower level zakat amil has not been considered. HR has not qualified and not working optimally. The commissioners of BAZNAS do not understand the proper implementation of the program.

Conditions of zakat management in Enrekang Regency

1. General condition

The results of data analysis on the general conditions of zakat management can be seen in the following figure:

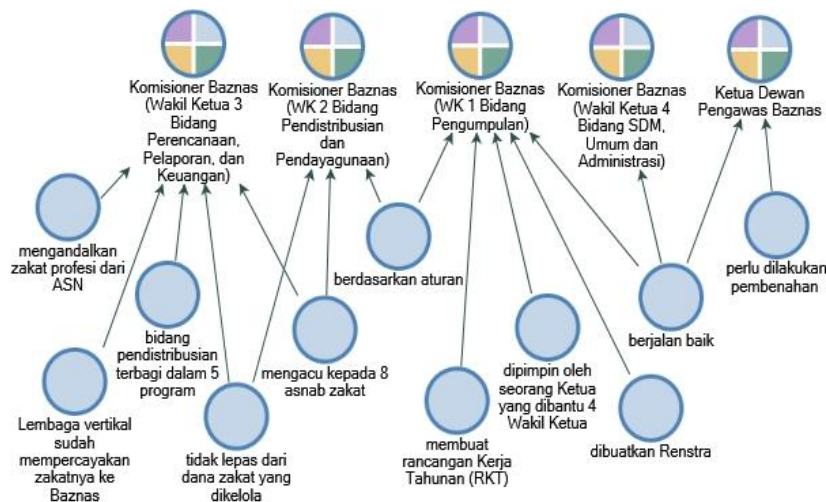


Figure 8. Conditions of Zakat Management in Enrekang Regency

According to the BAZNAS commissioner, Deputy chairman I for collection, the conditions for zakat management were running well. Based on regulations led by a chairman who was assisted by four deputy heads, a strategic plan and annual work plan were made in its management. This is following what the Chairman of the BAZNAS supervisory board and Deputy Chair IV for HR, Public, and Administration explained that the Zakat Management Condition in Enrekang Regency is running well but needs to be improved.

According to the Commissioner of Baznas, Deputy Chair II, the condition of Zakat Management in Enrekang Regency is based on the rules, namely referring to the eight zakat asnaf and cannot be separated from the managed zakat funds. It is in line with what was conveyed by the Deputy Chairperson of the Baznas Commissioner III that the conditions of zakat management in Enrekang Regency refer to 8 ZAKAT asnafs and cannot be separated from the managed zakat funds, vertical institutions have entrusted their Zakat to BAZNAS, and rely on professional Zakat from ASN.

Based on the opinion above, it can be concluded that the condition of zakat management in Enrekang Regency is running well, but improvements need to be made. The management of Zakat is carried out based on rules led by a chairman assisted by four deputy heads; in its management, a strategic plan and Annual Work Plan are made concerning the 8 ZAKAT asnafs and cannot be separated from the managed zakat funds. The distribution sector is divided into five programs, so that vertical institutions have entrusted their Zakat to BAZNAS by relying on professional Zakat from ASN.

2. Zakat Collection

The results of data analysis on the form of Zakat collection can be seen in the following figure:

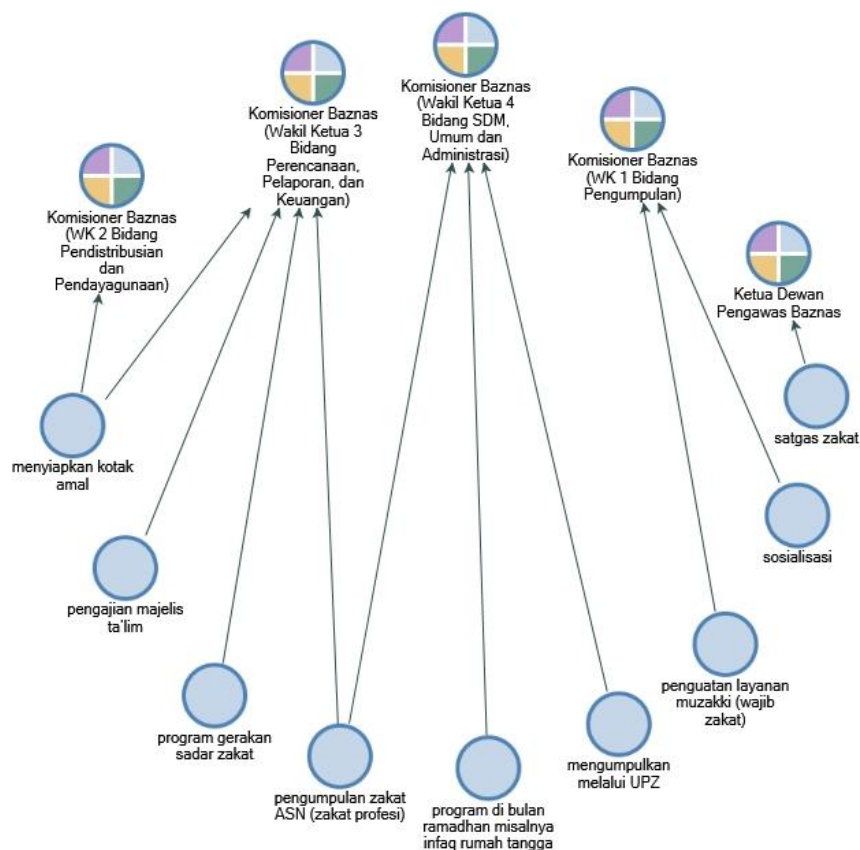


Figure 9. Forms of Collection of Zakat

The form of zakat collection is based on Figure 5.25 according to the Commissioner of Baznas, Deputy Chair of the Two Divisions of Distribution and Utilization, namely Baznas preparing charity boxes such as zakat piggy banks which are distributed in public places and residents' homes. It is in line with what was conveyed by the Commissioner of Baznas, Deputy Chair 3 for Planning, Reporting, and Finance, that Baznas distributes charity boxes given to businesses that have been assisted with a record that the community can still carry out infaq if they cannot carry out Zakat. Not only that, but Deputy Chair 3 also said that other programs were also carried out for the zakat collection, namely the study of the ta'lim assembly and the zakat awareness movement program, and zakat collection for ASN through the profession.

The Commissioner of Baznas Deputy Chair 4 for Human Resources, General Affairs, and Administration also added that apart from collecting professional Zakat, the collection was also in the form of implementing programs in the month of Ramadan, such as household infaq, the amount of which was determined evenly. Not only that, but Deputy Chair 4 also said that the collection was natural, namely people who had enough haul or after harvesting came directly to UPZ Baznas to pay Zakat or called staff to collect Zakat.

The Baznas Commissioner (Vice Chair 1) added in more detail apart from the form of the zakat collection program. There are also activities carried out in socialization and strengthening of muzakki (obligatory Zakat) services. On the side of the muzakki, a socialization approach was carried out through the zakat task force. This collection can also be effective if accompanied by the empowerment of zakat funds, where the Zakat distributed can be productive and develop zakat funds. This was conveyed by the Chairman of the Supervisory Board of Baznas (Plt. Leader of Baznas of Enrekang Regency).

In conclusion, the form of zakat collection can be in the form of preparing a charity box, delivering it through the recitation of the ta'lim assembly, and socialization and zakat awareness programs. Other programs carried out are programs in Ramadan, such as household infaq and Zakat, which are directly submitted by muzakki through UPZ. A socialization approach is carried out through the zakat task force strengthening muzakki services or compulsory Zakat and collecting professional ASN zakat.

3. Distribution of Zakat

The results of data analysis on the form of Zakat distribution can be seen in the following figure:

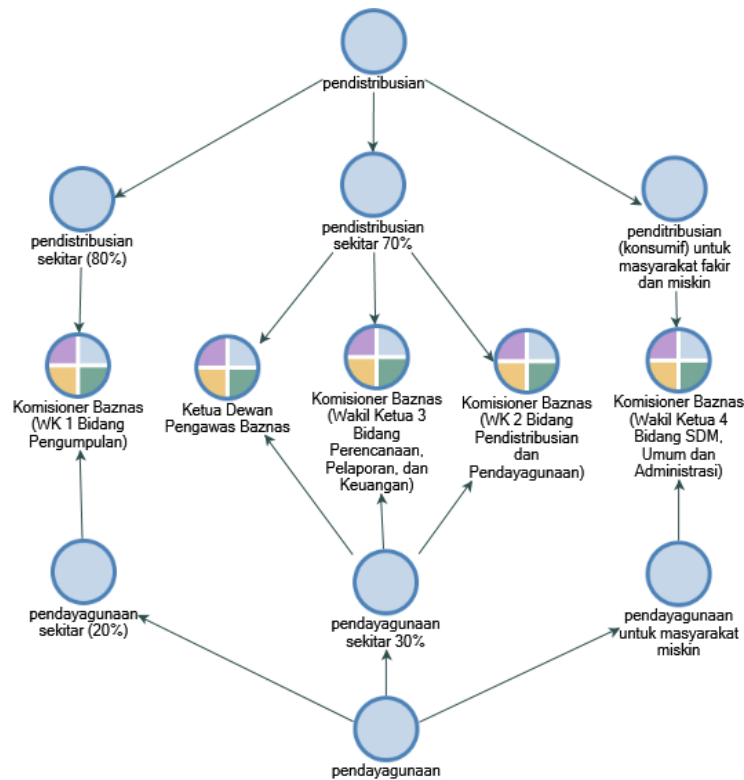


Figure 10. Forms of Distribution of Zakat

According to the Baznas Commissioner, Deputy Chair, They explained that the form of Zakat distribution in terms of distribution has been running at around 80%, while it is around 20% for utilization. The Chairman of the Baznas Supervisory Board explained that the form of zakat distribution in the distribution had reached around 70%, while it is around 30% for utilization. The same thing was also explained by the Commissioner of Baznas Deputy Chair III that the form of zakat distribution in the distribution has been running around 70%, and utilization is around 30%. This is in line with what was conveyed by Deputy Chair II that the form of zakat distribution in the distribution is around 70%, and for utilization, it is around 30%. As for another opinion from the Commissioner of Baznas Deputy Chair IV for HR,

Based on the description above, it can be concluded that there are two forms of Zakat Distribution, namely distribution, and utilization. The distribution, which is consumptive, is used for the poor and needy, which consists of about 70%. As for the utilization of about 30% and given to the poor.

4. Poverty Alleviation

The results of data analysis on Zakat Management in Poverty Alleviation can be seen in the following figure.

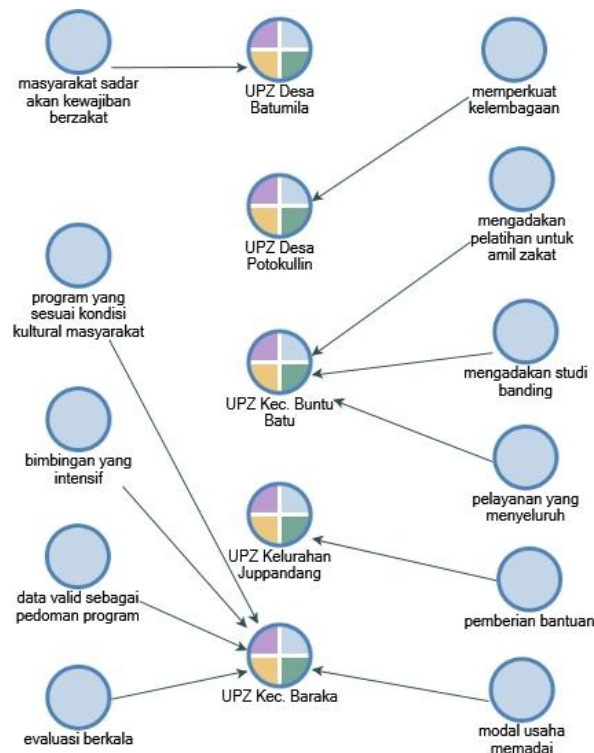


Figure 11. Management of Zakat in Poverty Alleviation

According to UPZ, Batu Mila Village explained that zakat management in alleviating poverty, the community is aware of the obligation to pay Zakat. According to UPZ, Desa Potokullin explained that Zakat Management in Poverty Alleviation strengthens institutions.

According to UPZ, Buntu Batu Sub-district said that Zakat Management in Poverty Alleviation is training Amil Zakat, conducting comparative studies and comprehensive services. The opinion of UPZ Juppandang Village stated that Zakat Management in Poverty Alleviation is the provision of assistance. Another opinion from UPZ Baraka Sub-district stated that Zakat Management in Poverty Alleviation includes business capital, programs that are following the cultural conditions of the community by conducting intensive guidance, using valid data as program guidelines, and conducting periodic evaluations.

Based on the opinion of the description, it can be concluded that the management of Zakat in poverty alleviation includes strengthening institutions so that people are aware of the obligation to pay Zakat, conducting training for Amil Zakat, conducting comparative studies, and providing services to the community as a whole. Providing assistance in the form of business capital, programs that follow the community's cultural conditions by conducting intensive guidance, using valid data as program guidelines, and conducting periodic evaluations.

Based on the data from BPS, it can be seen that poverty in Enrekang Regency has decreased. It is undeniable that Zakat has the potential as an effective means to empower the community's economy. If this potential is explored in a trustworthy and professional manner, it will significantly contribute to alleviating poverty. Based on the analysis of data sources via a google form, public awareness in Enrekang Regency in paying Zakat is high, with a percentage of 33.33% of respondents answering high and 12.50% answering very high. Meanwhile, 29.17% of respondents answered relatively high, and 25% answered low. It is undeniable that Zakat has the potential as an effective means to empower the community's economy. If this potential is explored in a trustworthy and professional manner, it will contribute to alleviating poverty. Based on the analysis of data sources via a google form, public awareness in Enrekang Regency in paying Zakat is high, with a percentage of 33.33% of respondents answering high and 12.50% answering very high.

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The results of data analysis on the role of the National Development Planning Agency in Poverty Alleviation in Enrekang Regency can be seen in the following figure:

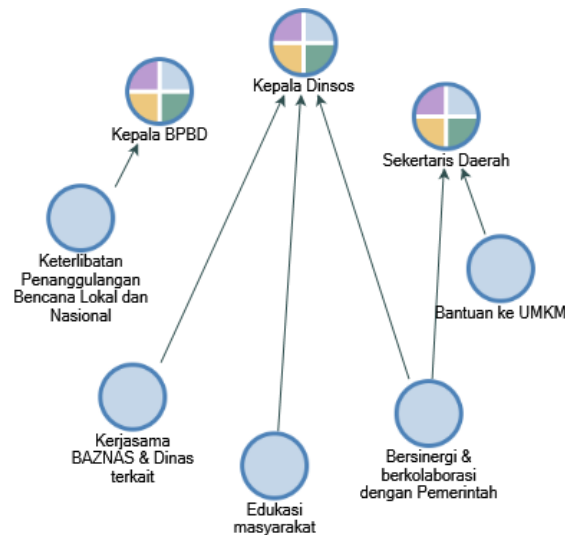


Figure 12. The Role of Baznas in Poverty Alleviation in Enrekang District

According to the Head of the Regional Disaster Management Agency, the Baznas institution is involved in Local and National Disaster Management, including consumptive assistance for disaster victims.

The Head of the Social Service further added that the role of Baznas in poverty alleviation is that Baznas cooperates with the related service for poverty alleviation and then makes regulations that can encourage economic strengthening, especially for the poor Enrekang Regency. Regarding the Baznas program in community utilization or empowerment, there needs to be education and assistance provided to empowered community groups because the administrative rules for channeling funds to targets are flexible and uncomplicated.

Not only that, but the Head of the Social Service also added that Baznas synergizes and collaborates with the Government in overcoming problems, especially those related to poverty alleviation. This is following what was conveyed by the Regional Secretary that Baznas synergizes with the Government; for example, capital assistance or training assistance can be carried out based on data from the Government. Regarding the implementation of the empowerment program (community empowerment) carried out by Baznas, it is accompanied by government assistance so that its implementation is continuous. If the resources owned by Baznas in assistance are inadequate, they can synergize or collaborate with the Government to obtain and fulfill these resources.

In conclusion, regarding the role of Baznas in poverty alleviation, namely synergizing and collaborating with the Government as well as collaboration with related agencies in the involvement of local and national disaster management such as financial and consumptive assistance for communities in need and assistance to MSMEs to reduce poverty in Enrekang Regency.

IV. Conclusion

The zakat management policy in Enrekang Regency still refers to the policies that have been issued by the Government starting from the RI Law no. 23 of 2011, PP RI No. 14 of 2014, Presidential Instruction No. 3 of 2014, Regional Regulation No. 6 of 2015, until the Regent of Enrekang Regulation No. 8 of 2016. Implementing zakat management policies based on fiqh and legislation is considered adequate. The form of involvement of ulama in the formulation and issuance of zakat management policies is to review and re-analyze related regulations that the local DPRD has issued through a long, although not intense, process. The implementation of the Zakat Policy is carried out properly by the institution, as it should be. Likewise, with programs following the provisions of the Enrekang Regent's Regulation.

Management of Zakat consists of collecting Zakat and distributing Zakat, whereas zakat distribution consists of two forms, namely distribution, and utilization. Zakat collection in Enrekang Regency obtains the most zakat funds from people who work as ASN, and this is based on the Enrekang Regency Regional Regulation Number 6 of 2015 concerning zakat management and Enrekang Regent Regulation Number 8 of 2016 concerning guidelines for calculating, collecting, and utilizing Zakat, infaq, sadaqah and other religious, social funds, which regulate zakat management policies in Enrekang Regency, especially regarding the zakat mechanism for ASN. The distribution of Zakat in Enrekang Regency in distribution and utilization has a percentage of 70% and 30%, respectively.

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