

THE PROBLEMATICS ON IMPLEMENTATION OF LAW NUMBER 23 YEAR 2011 CONCERNING ZAKAT MANAGEMENT AT BAZNAS LUBUK LINGGAU CITY

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Abstract: This study aims to explain the problems in implementing Article 3 of Law Number 23 Year 2011 concerning Zakat Management in BAZNAS, Lubuklinggau City, South Sumatra. This is qualitative field and library research. The data collection techniques are observation, interview and documentation. The issues are how the efforts of Baznas Lubuk Linggau in implementing Law Number 23 Year 2011 and what are the problems in its implementation. The results show that Baznas Lubuk Linggau strives to empower zakat funds optimally through the Smart Lubuklinggau Program, Lubuk linggau Peduli, Lubuk linggau Taqwa, Lubuk linggau Sehat, Lubuk linggau Makmur, and Lubuk linggau Amil, as well as proposing a Mayor Regulation on zakat. Meanwhile, the problem of implementation are: the manager does not yet have compelling authority, the institution cannot be controlled by muzakki, supervision of implementation of planned programs is not optimal; lack of awareness of public participation, and the mindset of the people who still think that the zakat funds they receive is a provision and become their right that do not need to be accounted.

Keywords: effectiveness; zakat management; poverty; Lubuklinggau

Abstrak: Penelitian ini bertujuan untuk menjelaskan problematika pelaksanaan pasal 3 Undang-undang Nomor 23 Tahun 2011 tentang Pengelolaan Zakat di BAZNAS kota Lubuklinggau Sumatera Selatan. Jenis penelitiannya adalah kualitatif lapangan dan pustaka. Teknik pengumpulan data yang digunakan adalah observasi, wawancara dan dokumentasi. Rumusan masalahnya adalah bagaimana upaya Baznas Lubuk Linggau dalam mengimplementasikan Undang-Undang Nomor 23 Tahun 2011 dan bagaimana problematika pelaksanaannya. Hasil penelitian menunjukkan bahwa Baznas Lubuk Linggau berupaya dengan melakukan pemberdayaan dana zakat secara optimal melalui Program Lubuklinggau Cerdas, Lubuk Linggau Peduli, Lubuk Linggau Taqwa, Lubuk Linggau Sehat, Lubuk Linggau Makmur, dan Lubuk Linggau Amil, serta mengajukan Peraturan Walikota tentang zakat. Sedangkan problematika pelaksanaannya adalah pengelola belum memiliki kewenangan yang bersifat memaksa, lembaga tidak bisa dikontrol oleh muzakki, pengawasan dalam pelaksanaan program yang direncanakan belum optimal, kurangnya kesadaran partisipasi masyarakat, dan pola pikir masyarakat yang masih menganggap dana zakat yang diterimanya adalah suatu rezeki dan menjadi hak mereka yang tidak perlu dipertanggungjawabkan

Kata kunci: efektivitas; pengelolaan zakat; kemiskinan; Lubuklinggau

Introduction

Paying zakat is one of the five pillars of Islam that every capable Muslim must carry out. After the nisab and haul of his assets in the form of agricultural products, livestock

and wealth in the form of gold, silver and various other forms of work has accumulated. The obligation of zakat is stated in the Qur'an after the command to establish prayers and the third order in the pillars of Islam,

automatically becomes an absolute part of one's Islam. Normatively, the obligation of zakat is not only vertical in dimension (*hablum min Allah*), but also has a horizontal dimension (*hablum min al-nas*).¹

In the *hablum min Allah* dimension, zakat is a manifestation of a servant's obedience to Allah. Whereas in the *hablum min al-nas* dimension, zakat can generate and increase solidarity commitment among fellow Muslims. In this context, zakat is one of the components that becomes an instrument of social justice and human solidarity, in order to eliminate social injustice.²

Morally, zakat is able to erode negative traits, such as greed for property (the tendency to monopolize property excessively). Meanwhile, socially, zakat serves as a powerful tool to reduce poverty in the midst of society³ and at the same time it will also be able to make rich people aware of their social responsibility to others, so that a healthy wealth distribution process occurs in the midst of society. As a result, the gap and social jealousy between the rich and the poor can be suppressed and minimized.⁴ Thus, zakat has a very strategic value in community empowerment efforts, especially those who are weak, needy and poor.⁵

¹ Faisal, "Sejarah Pengelolaan Zakat di Dunia Muslim dan Indonesia", *Jurnal Analisis*, Vol. XI, No. 2, December 2011, p. 246

² Fitri Kurniawati, "Filosofi Zakat Dalam Filantropi Islam", *Adzkiya: Jurnal Hukum dan Ekonomi Syariah*, Vol. 05, No. 2, September 2017, p. 233

³ Anis Tyas Kuncoro, "Zakat: Katup Pengaman Keseimbangan Kehidupan Ekonomi Umat", *Jurnal Ulul Albab: Jurnal Studi dan Penelitian Hukum Islam* Vol. 1, No. 1, Oktober 2017, p. 75.

⁴ Abdul Mannan, *Teori dan Praktek Ekonomi Islam*, (Jakarta: Dana Bhakti Wakaf, 2005), p. 256

⁵ Yoghi Citra Pratama, "Peran Zakat Dalam Penanggulangan Kemiskinan (Studi Kasus: Program Zakat Produktif Pada Badan Amil Zakat Nasional)", *The Journal of Tauhidinomics* Vol. 1 No. 1, April 2015, p. 94

The idealism and normativism of the extraordinary potential of zakat has not been "grounded" and significantly beneficial as it should be. In this case there are several obstacles that cause it, among others, first, the low level of awareness of the Muslim community towards zakat.⁶ Second, information about zakat that reaches the community is still relatively minimal and limited. Third, the level of public understanding of how to calculate zakat is still low, which is often related to their honesty level in calculating their zakat. Whereas fourth, public trust in zakat management organizations is still low because they are considered less professional and less transparent (accountability aspect), so that many muzakki pay or give their zakat personally and directly to the mustahiq.⁷

Meanwhile, according to Qardhawi, factors that can affect the success of zakat management are the expansion of the scope of compulsory zakat assets (zakat objects) which are still debatable, management that is not fully professional, and the allocation and distribution process which is not yet effective and efficient.⁸ Meanwhile, according to Abdurrahman Wahid, although there have been various zakat management organizations for a long time, regardless of their form and name, most of them are not yet professional and relatively more incidental and unsustainable. According to

⁶ Anik dan Iin Emy Prastiwi, "Peran Zakat Dalam Meningkatkan Pertumbuhan Ekonomi melalui pemerataan "Equity", *Proceeding Seminar Nasional & Call For Papers The Role of Cross Cultural Program in Facing Digital Economy*, STIE AAS Surakarta, 4 September 2019, p. 133

⁷ Syafe'i, Ermi Suhasti, "Mengoptimalkan Potensi Zakat", diseminarkan dalam *Prosiding Simposium Nasional Ekonomi Islam (P3EI) UII*, (Yogyakarta: (P3EI) UII, 2002), p. 17

⁸ Yusuf Qardhawi, *Kiat Islam Mengentaskan Kemiskinan*, (Jakarta: Gema Insani Pers, 1991), p. 16

him, there are at least three main causes, namely first, the organization or institution does not yet have compelling authority. Second, the organization or institution cannot be controlled by the muzaki, directly or indirectly. Third, socio-politically there is an impression that there is a strengthening of the framework of secularism and the promotion of covert secularism which seeks to determine the religious affairs of the state. The consequence is that the aspect of zakat is considered as the authority of religion (ulama).⁹

From the description and some of the constraints above, it appears that the institutional factor is the most prominent and dominant. Furthermore, in this case, until now the factor of the ability of institutions or organizations managing zakat has not reached the level of service quality and management expected. One indicator is that although on the one hand the awareness of Muslims in paying zakat has shown an encouraging increase, on the other hand, on the real ground, the poor still exist, both in terms of quality and quantity.¹⁰ In order to respond to the high hopes of the Muslims for a trustworthy, transparent and professional zakat management organization, the institutional reform of the zakat management organization is very urgent. Because of its strategic role, it is time to build institutions and management of zakat funds as well as possible.

Currently, zakat management institutions are the latest form for institutions that have the power to manage zakat assets. For that reason, the *âmilin* in charge should have

characteristics in accordance with Islamic values and have high professionalism, so that zakat assets can be managed properly and on target. They must have Islamic ethics in general, such as being supportive and friendly to zakat obligators and always praying for them, be able to explain the importance of zakat in creating social solidarity and distribute zakat effectively and efficiently so that the assets of zakat are really beneficial by muzakki and so also for mustahik.¹¹

This zakat management has been regulated by law, namely Law Number 23 Year 2011 concerning Zakat Management. In the Law of the Republic of Indonesia Number 23 of 2011 concerning Zakat Management, it is stated that what is meant by zakat is assets that must be set aside by a Muslim or an entity owned by a Muslim in accordance with religious provisions to be given to those entitled to receive it.¹²

In this law there are two forms of institutions, first the Amil Zakat Agency (BAZ) which is formed by the government, the second the Amil Zakat Institute (LAZ) which is confirmed, fostered and protected by the government. The collection of zakat by zakat institutions is very much determined by the recognition of society, in this case how the Islamic community realizes the importance of managing zakat by a professional, trustworthy and trustworthy institution. Public awareness and participation will greatly support the collection of the huge potential of zakat.¹³

⁹ Abdurrahman Wahid, *Pajak Itu Zakat*, (Bandung: Mizan Pustaka, 2005), p. xi-xii.

¹⁰ Budi Budiman, *Potensi Zakat Dana ZIS*, (Yogyakarta: (P3EI) UII, 2002), p. 1

¹¹ Widi Nopiardo, " Urgensi Berzakat Melalui Amil Dalam Pandangan Ilmu Ekonomi Islam", *Jurnal Ilmiah Syari'ah*, Vol.15, No. 1, Juni 2016, p. 93

¹² Hadi Setia Tunggal, *Undang-Undang Pengelolaan Zakat dan Wakaf*, (Jakarta:Fokus Media, 2000), p. 10

¹³ Sari Viciawati Machdum, "Upaya Peneguhan Eksistensi Lembaga Amil Zakat Sebagai Salah Satu Bentuk Faith Based Organization di Indonesia", *Empati: Jurnal Ilmu Kesejahteraan Sosial*, Vol. 2, No. 1, Juni 2013, p. 20

With the issuance of Law Number 23 of 2011 concerning Zakat Management, it is hoped that zakat management institutions can play a role in managing zakat, especially for poverty alleviation and social justice. For this reason, the effectiveness of zakat management institutions is needed so that the benefits of zakat can be felt, especially to improve the standard of living of the poor. Every zakat manager is required to always improve zakat management in a better, integrated, and optimal manner with a neat, orderly and professional management.¹⁴ Thus, zakat management institutions can make zakat a religious institution that has a direct functional relationship in solving social problems, such as poverty alleviation.

In reality, the achievement of the objectives of Article 3 of Law Number 23 Year 2011 concerning Zakat Management has not been maximized. This is because the existence of zakat is felt until now it has not been able to reduce the level of poverty, especially in the City of Lubuklinggau. Although the poverty rate has decreased based on figures from the Central Statistics Agency (BPS) in 2015-2017. In 2015 it was known that there were 33.21000 or 15.6 percent, 2016 amounted to 31.01000 or 13.99 percent, while 2017 amounted to 29.54000 or 13.12 percent with a population of 226,002 people in Lubuklinggau.¹⁵

This study aims to analyze the problems faced by BAZNAS Lubuk Linggau in realizing the effectiveness and service of zakat management as well as increasing the benefits of zakat to create welfare and poverty alleviation in the city of Lubuk Linggau. The

problems found are then used as a reference for recommendations for solutions. In more detail, the research questions include: first, how effective are the existing zakat laws and regulations? Second, what are the problems in the Baznas Lubuk Linggau City environment related to the effectiveness of the zakat laws and regulations. Third, what solutions can be recommended for the problems faced by Baznas Lubuk Linggau City. This description will analyze the aspects of the strength of the existing zakat laws and regulations, then verify their implementation by the research subjects of Baznas Lubuk Linggau City, so that the root causes and solutions that deserve to be recommended are found.

Research Method

This type of research the researchers used empirical legal research. According to Soerjono Soekanto, empirical legal research consists of research on legal identification and effectiveness. Empirical legal research, in other words, is a type of sociological research and can also be called field research, which examines the applicable legal provisions and what happens in reality in society. In this case the author examines the efforts made by BAZNAS in alleviating poverty and the effectiveness of the implementation of Article 3 of Law Number 23 Year 2011 concerning Zakat Management at BAZNAS Lubuklinggau City.

This research is descriptive qualitative. The selection of this type of research was carried out to obtain an overview of the efforts made by BAZNAS in overcoming poverty in Lubuk Linggau City and to find out the effectiveness of the implementation of Article 3 of Law Number 23 Year 2011 concerning Zakat Management at BAZNAS Lubuklinggau City.

¹⁴ Kemenag RI, *Panduan Organisasi Pengelola Zakat*, (Jakarta: Reva Bumat Indonesia, 2013), p. 27-29

¹⁵ Rahman Sani, Sekda Kota Lubuklinggau dan Hj. Farida, Kepala Bappeda Kota Lubuklinggau

The data collected in this study were divided into three types, namely, primary data, secondary data, and tertiary data.¹⁶ Primary data obtained directly from the first source. Primary data in this study is information obtained directly by researchers from the object of research collected through individual or group subject opinions conducted in BAZNAS Lubuklinggau City, as well as Article 3 of Law Number 23 Year 2011 concerning Zakat Management.

Secondary data used in this study are books, journals, articles, internet, and other sources that have corrections for this research. Secondary data provides an explanation of primary data. In other words, secondary data in this study are the opinions of several zakat management figures conveyed through mass media, either through the internet or via television or other print media. Tertiary data is obtained from instructions and explanations of primary and secondary data consisting of a legal dictionary, a large Indonesian dictionary, and an encyclopedia.

Data collection techniques were observation and interviews. Observations were made by conducting direct observations at BAZNAS Lubuklinggau City. The interview technique carried out in this research was the free interview technique, which is an interview that is not centered, meaning that the question is not centered on one main problem, the questions can be switched from one subject to another, so that the data collected can be manifold and types of nature. In this case, it is carried out on zakat managers in BAZNAS Lubuklinggau City in order to find out their opinion about the object, subject and

allocation of zakat fund distribution.

Data analysis in this study used qualitative descriptive data, namely describing, presenting, describing or explaining all data clearly. Then the authors conclude the data inductively, which is to draw conclusions from statements that are specific to the general in nature, so that their presentation can be understood easily.

Effectiveness Assessment Factors

The effectiveness of the implementation of Article 3 of Law Number 23 Year 2011 concerning Zakat Management at BAZNAS Lubuklinggau City is viewed from 5 factors, namely: 1) Law factors, 2) Law enforcement factors, 3) Facility factors, 4) Community factors, 5) Cultural factors. Based on this, the effectiveness of its implementation can only be found in statutory factors and facilities or facilities. Meanwhile, law enforcement, community and cultural factors appear to be ineffective.

Law Factors

In this case the objectives of article 3 of law Number 23 of 2011 concerning zakat management are achieved which reads: (1) increasing the effectiveness and efficiency of services in managing zakat, the indicator is an evaluation of the work program of BAZNAS management, (2) increasing the benefits of zakat to realize welfare and poverty reduction, the indicator is distribution of zakat funds more evenly so that it can reduce the level of poverty in the city of Lubuklinggau.

This can also be seen from the zakat funds collected by BAZNAS Lubuklinggau City in 2015-2017 as follows: in 2015 amounted to IDR 169,000,000, in 2016 amounted to IDR. 179,000,000, and in 2017 amounting

¹⁶ Amirudin dan H. Zainal Asikin, *Pengantar Metode Penelitian Hukum*, (Jakarta: PT. Raja Grafindo Persada, Jakarta, 2004), p. 30

to IDR 541,500,000. To alleviate poverty in Lubuklinggau City, the Amil Zakat Agency makes the following efforts: first, optimally empowering zakat funds through BAZNAS programs, namely the Smart Lubuk Linggau Program, Lubuk Linggau Care, Lubuk Linggau Taqwa, Healthy Lubuk Linggau, Prosperity Lubuk Linggau, and Lubuk Linggau Amil.

Empowerment is an effort to increase the capacity or potential of the community in economic activities in order to meet the needs of life and improve their welfare and have the potential in the national development process.¹⁷ Zakat is manifested in the form of providing revolving capital for capitalizing social projects such as building school facilities, health facilities or places of worship as well as business capital to assist the business development of traders or small entrepreneurs.¹⁸ Based on these data the authors analyze that zakat is able to reduce poor families, is able to reduce the poverty gap and income gap. This proves that zakat has an extraordinary potential instrument in poverty alleviation.¹⁹

Facility Factor

Good facilities are an indicator of the effectiveness of organizational performance.²⁰ The facility factor of the Lubuklinggau City BAZNAS has met the effectiveness of the implementation of Article 3 of Law Number

23 of 2011. This can be seen from the adequate work space of the staff. In an effort to empower zakat so that it can be carried out, what must be done is to prepare people personally for entrepreneurship, because in overcoming the problem of poverty is by working. By providing business coaching and training, this will be an important provision when entering the world of work.

Law Enforcement Factors

This factor has not been effective because of the lack of program supervision. BAZNAS in Lubuklinggau City does not carry out optimal supervision, for example in the Lubuklinggau Makmur program. The lack of supervision can be explained as follows: volunteers consisted of a coordinator and 5 members who fostered about 300 community members divided into about 20 groups. Every month all volunteers report the training carried out in the Lubuklinggau Makmur program to BAZNAS Lubuklinggau City. The report contains the absence of members or targets and the implementation of the program in the form of implementation dates and the number of attendees each week, as well as the title of the material given.

Before being given to BAZNAS Lubuklinggau City, the coordinator made a recapitulation of the reports made by all volunteers, both the coordinator and its members, who provided guidance in the Lubuklinggau Makmur program. The recap is attached with the volunteer report containing all volunteer names, the date of the coaching implementation and the number of coaching carried out in a month. All volunteers, apart from providing monthly reports to BAZNAS, Lubuklinggau City, also attend the coordination meeting which is

¹⁷ Artis, "Strategi Pengelolaan Zakat Berbasis Pemberdayaan Masyarakat Miskin Pada Badan Amil Zakat Nasional (Baznas) Kota Pekanbaru", *Jurnal Risalah*, Vol. 28, No. 2, December 2017, p. 59

¹⁸ Hamka, *Standar Operasional Prosedur (SOP) Lembaga Pengelolaan Zakat*, p. 68

¹⁹ Firmansyah, "Zakat As An Instrument For Poverty And Inequality Reduction", *Jurnal Ekonomi dan Pembangunan*, Vol. 21, No. 2 December 2013, p. 179

²⁰ Tri Firmansyah, Achmad Supriyanto, Agus Timan, "Efektivitas Pemanfaatan Sarana Dan Prasarana Dalam Meningkatkan Mutu Layanan", *JMSP: Jurnal Manajemen dan Supervisi Pendidikan*, Vol. 2, No. 3 July 2018, p. 180

held if BAZNAS deems necessary, the date of the coordination meeting will be informed by telephone or sms to the volunteer coordinator then the volunteer coordinator will inform the members of the meeting plan. Because the coordination was not planned, the volunteers, apart from not knowing the coordination agenda, often did not attend the meeting. BAZNAS Lubuklinggau City in a coordination meeting, provides announcements related to the members or targets of the Lubuklinggau Makmur program.

Supervision of the Lubuklinggau City National Zakat Board of programs carried out by volunteers based on the monthly reports provided by the volunteer coordinator and information or complaints made by volunteers in coordination meetings. The supervision carried out by BAZNAS is not optimal because it only relies on reports and information from volunteers, without checking back or directly monitoring the implementation of programs or activities that have been carried out, especially in the Lubuklinggau Makmur program.²¹ For this reason, there is a need for strong commitment and cooperation from various parties, especially support from the community, the Lubuklinggau city government, and no less important is the role of the Amil Zakat Board, as a whole in realizing sustainable zakat development.

Community Factors

This factor has not been effective, it can be seen from the lack of awareness of community participation in zakat. As stated by the Deputy Chairperson of BAZNAS in Lubuklinggau

City, the main source of income is actually obtained from schools (SD-SMA) in the form of donations, while we know that the tuition fees for school children are not much. In fact, if this is done by zakat compulsors such as ASN, both structurally and functionally to support their zakat distribution, then zakat funds could reach billions. This is due to the lack of socialization from BAZNAS so that many people think that the zakat that must be issued is only zakat fitrah. In addition, there is a lack of regulations from the local government governing the income zakat that employees must issue.

Important things that must be done to generate awareness and trust society in this zakat becomes more fertile is to give equitable knowledge to the Islamic community about the importance of carrying out zakat to get welfare of the people while doing it obligation as a Muslim who has ordered in the Koran. Muslims are not carry out the obligation to pay zakat, because all this time they know that zakat that is obliged to be done is only zakat fitrah must be fulfilled for a moment before the Eid al-Fitr. Apart from zakat fitrah there are still a lot of zakat that can be spent by a Muslim from his property in between other than their income, from livestock, products of trade, agriculture and goods mine. All of them have their terms each. For that he needed zakat campaign, especially in the month of Ramadan to the Muslim community and officials government in order to raise awareness to pay zakat in the community in order can channel zakat through institutions government or legal amil zakat.²²

²¹ It was stated in interviews with several volunteer members in the Lubuklinggau Sehat program on June 13, 2018

²² Siti Nurhasanah and Suryani, "Maksimalisasi Potensi Zakat Melalui Peningkatan Kesadaran Masyarakat", *JEBI: Jurnal Ekonomi dan Bisnis Islam*, Vol.3, No. 2 December 2018, p. 191

Cultural Factors

This factor is still ineffective because of the way people think that zakat funds are like sustenance which is their right. Based on facts in the field most of the people are still not familiar with zakat institution. Community understanding about zakat institutions is very lacking, only partly small can understand the institution zakat, even when the researcher mentioning the word zakat institution they spontaneously said that only mosques obey they are zakat institutions.²³

This problem can be seen from the additional capital from the institution for business development. The capital submitted by BAZNAS for community businesses has not shown a good profit. According to the explanation above, BAZNAS Lubuklinggau City also empowers zakat funds that are productive. This productive zakat fund can help alleviate poverty. Productive zakat in the form of revolving capital assistance for street vendors. This assistance takes the form of providing loans to mustahik in a group system. The minimum number of groups is 5 people and the maximum loan is IDR 5,000,000 (five million rupiah). At the beginning of the loan, the institution only provides a loan of IDR 1,000,000 (one million rupiah), in the following year the institution will increase the amount of the loan. The loan is interest-free and without collateral, and the repayment system is paid in installments every month within one year.

So, the effectiveness of the implementation of Article 3 of Law Number 23 Year 2011 concerning Zakat Management at BAZNAS

Lubuklinggau City can be concluded that it is not yet effective. The ineffectiveness of the implementation of this law is not only due to internal factors of BAZNAS as the zakat management institution, but also external factors, namely social and cultural factors that do not support the implementation of the law to make it more effective.

BAZNAS's efforts in order to carry out community economic empowerment are to prepare people themselves to become entrepreneurs. This training or coaching from BAZNAS can be a provision for the future to become entrepreneurs. Through training, the community can understand all kinds of problems that exist. So that people get more comprehensive insight and knowledge about the business world and can foster motivation for the community. Meanwhile, the empowerment of zakat which is consumptive is zakat distributed directly to mustahik for daily consumption needs, such as the distribution of zakat mal to the poor directly by BAZNAS administrators to mustahik who are in dire need, due to lack of food or experiencing disaster. This pattern is a short-term program in overcoming community problems. BAZNAS Lubuklinggau City also helps in the field of education by providing scholarships to high-achieving and underprivileged students, because parents who cannot afford to send their children to school. By providing scholarships for underprivileged children, it automatically reduces the burden on parents and at the same time increases their willingness to learn. So, empowerment is directed at increasing the people's economy productively, so that it can produce high added value and bigger income.

In an effort to improve the standard of living of the community, targeted empowerment patterns are needed, the right form is to

²³ Henry Reza Novianto and Muhammad Nafik H.R., "Mengapa Masyarakat Memilih Menunaikan Zakat Di Masjid Dibandingkan Dengan Lembaga Zakat?", *JESTT*, Vol. 1 No. 3 March 2014, p. 232

provide opportunities for the poor to plan and implement the development programs they have determined. The goal to be achieved from empowerment is to shape individuals and communities to become independent. This independence includes independence to think, act and control what they do.

In addition, the efforts being made are making or submitting a Mayor Regulation (Perwali) on zakat. City Regional Regulation is one type of statutory regulation referred to in Article 7 paragraph (1) of Law Number 12 Year 2011 concerning the Establishment of Legislation. The purpose of the Lubuklinggau City National Amil Zakat Agency to make / propose a Mayor Regulation concerning zakat is so that the public will increase their awareness to pay zakat. The mayoral regulation also aims to increase the income of zakat funds which will be managed by BAZNAS, so that the managed funds can help reduce poverty and achieve good zakat management as expected.

Conclusion

Efforts made by BAZNAS in Implementation Of Law Number 23 2011 to alleviate poverty in the city of Lubuklinggau are to empower zakat funds optimally through the Smart Lubuklinggau, Lubuklinggau Peduli, Lubuklinggau Taqwa, Lubuklinggau Sehat, Lubuklinggau Makmur, and Lubuklinggau Amil Programs, and proposes Regulation of Mayor. Ideally, the efforts made by BAZNAS can be an effective solution, in order to increase the benefits of zakat to create welfare and poverty alleviation.

The main problem that becomes an obstacle in implementing the Law is that the management institution does not yet have coercive authority, and this institution cannot be controlled by the muzakki. Apart

from that, there are three indicators that show the ineffective implementation of zakat management at BAZNAS Lubuklinggau city, namely law enforcement factors, because supervision in the implementation of the planned program is not optimal; lack of awareness of public participation, because not all of them are willing to pay their zakat; and cultural factors, namely the mindset of the people who still think that the zakat fund they receive is a provision, and become their right that does not need to be accounted for.

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