

Functions of the Agency of Amil Zakat, Infaq, Sedakah and its Management in Gowa District, South Sulawesi Province, Indonesia

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ABSTRACT---- *This paper describes the functions of the amil zakat, infaq, and alms institutions in the management of zakat in Gowa district. in addition to a discussion of the cultural system related to the implementation of the zakat. This study discusses the processes of zakat distribution, namely the real actions of the parties involved in the process of giving and receiving zakat. In this connection, it can be described as a form of activity carried out by individuals and BASNAZ in the context of distributing zakat to poor Gowa citizens. The results of this study indicate that the zakat practice carried out by Muzakki in Gowa district is not yet optimal. The management of zakat by BASNAZ in Gowa district in terms of collection and distribution, is not too significant because muzakki are still accustomed to handing over directly to mustahik so that the hope of making zakat can have implications for increasing the welfare of mustahik has not been done well.*

Keywords: Amil Zakat, infaq, management of zakat

1. INTRODUCTION

In the present era, there is a development of better zakat management by involving the government in it even though the government is not based on Islamic law. The law of our country has regulated the management of zakat on the basis of the view that this phenomenon can be used as an effort to solve social welfare problems, namely through law number 23 of 2011 concerning zakat management. and supervision of the collection and distribution and utilization of zakat (law number 38 of 1999 concerning zakat management article 1)

Thus, there is no doubt that zakat with good management can function socially. The application of the law, as stated in it, is contained in the formation of the National Amil Zakat Agency (BASNAZ) and also the Amil zakat institution (LAZ) which is managed by the Ministry of Religion of the Republic. because of the lack of socialization such as the existence of BASNAZ and LAZ as a means of payment and management of government-owned zakat. As a result, the process of paying zakat on time is mostly carried out in mosques around the place of residence and or through direct payments to a group of people with predetermined requirements, does not mean that this method is not efficient. However, if the two institutions of zakat management run well, then the possibility of zakat management in relation to zakat management is possible development can be realized, rather than just giving part of the property to those in need.

The basis of this view cannot be separated from the rules in the law mentioned above. Which has regulated the two functions of the forum, namely (1) increasing public awareness (2) to increase the function and role of religious institutions in an effort to realize community welfare and social justice (3) to increase the yield and efficiency of zakat (law number 38). concerning the management of zakat, article 1)

It is not an impossibility if the integrated management of zakat can improve welfare, reduce the problem of poverty and also reduce unemployment. Because the number of Muslims in Gowa district is not small in every region in the republic and the target of giving zakat has been previously regulated where they can be categorized as citizens of the lower middle economic class, this is closely related to the concept of economy with equity or the balance of economic growth as explained by Saifuddin that growth and economic equity through zakat can be realized because zakat (1) is a source of learning in Muslim society (2) as a resource to overcome various kinds of social costs (social costs) caused by relationships between humans (3) as an individual religious obligation (fardhu a,in) (Saefuddin 1995 : 130)

This does not mean that direct inefficient payment of zakat is not in accordance with Islamic teachings and also does not mean that the management of zakat by BASNAZ and LAZ is vulnerable to corruption, but based on the legal basis and the basic views in it, the function of zakat can be seen and felt through the development of a region. This rationale motivates about zakat management in relation to zakat management

the development of a region in an effort to alleviate poverty by first understanding the pattern of paying zakat in that area has been re-arranged in a joint decree (SKB) between the minister of Home Affairs and the minister of religion no 29/47-1991 regarding BAZIS as a non-governmental organization that functions in revenue , collection and management and distribution of zakat (joint decree (SKB) of the Minister of Home Affairs and the Minister of Religion of the Republic of Indonesia Number 29/47-1991)

What is meant by the effectiveness and efficiency of zakat, infaq and alms management, based on the decree, it strengthens the assumption that zakat, infaq and alms can assist in the development of an area. Therefore, the interest of researchers to explore zakat, understanding, paying and managing it and its relation to development is very basic considering the problems of zakat have become a common concern.

2. METHODS

2.1. Approaches and types of research

In this study, the author uses a descriptive qualitative approach, namely field research by collecting information or data about the real conditions of the people and observed behavior, then collected and expressed in the form of words and arranged in sentences such as sentences from interviews. between the writer and the informant. This ethnographic research was chosen because the field of qualitative research is quite diverse and spread in various disciplines. Especially the social sciences as a qualitative research method that has developed from time to time in order to understand various social phenomena and phenomena that exist in human culture (Noeng Muhadjir 1996: 94).

2.2. Researcher role management

The researcher plays a full role in qualitative research, namely as the first person or person and at the same time as a research instrument, thus the face-to-face relationship with the informant as the data provider becomes mandatory as a methodological one, however, there are some things that need to be considered regarding this." As a research instrument, namely regarding the research setting, the identity of the researcher in the field, and the confidentiality of the informant's identity.

2.3. Location determination technique

The research location was determined based on consideration of the data needed in connection with the tradition of distributing zakat. The author deliberately chose the research location in Gowa district with several considerations including the majority of the population being Muslim and being one of the areas with an Islamic nuance. In addition, the district of Gowa has never been studied in relation to the management of zakat related to local socio-cultural matters.

2.4. Informant determination technique

The informants that the researcher means are people who provide a lot of information to answer the research focus. The selection of informants in this study uses a purposive sampling technique, namely the selection of informants based on the consideration that the informants have extensive knowledge about the function of the zakat distribution system. Informants in this study are people who play a role in the process as distribution, collectors and givers of zakat. With the following criteria (1) willing to serve as an informant (2) knowing the process of distributing zakat (3) as a zakat collector (4) as a zakat giver (5) as a zakat recipient at the research location. Then the author traced and determined three informants, namely key informants, expert informants and ordinary informants. Key informants provide access to research, expert informants are the people who know the most about the problem to be researched and ordinary informants can provide additional information about what expert informants have described.

2.5. Data source

The data used are data or information that comes from two sources, namely: first is primary data or information obtained from informants, namely citizens who pay zakat, citizens who are entitled to zakat and related government and non-government institutions. The second is secondary data that comes from literature related to culture and zakat, both in books, scientific articles, mass media, documents, offline and online.

2.6. Research instrument.

Researchers are the main and most important instrument in the field of research because what is collected is qualitative data that comes from words about customs, cultural traditions, this is obtained by researchers by seeing, hearing or asking questions which require researchers to be responsive to environmental situations and conditions, easy to understand. adapt based on the breadth of knowledge and able to process data quickly (Moleong 2006: 121-123).

2.7. Data collection technique.

Data collection techniques or methods are important in research because this method is a very strategic thing to get the data needed. Data collection techniques in this study were intended to obtain informational materials, facts from reliable informants, to obtain data or information intended in this study used techniques, procedures, tools and nayta activities. This research uses qualitative research methods. In relation to the qualitative method, the researcher was directed to use a single method, namely participation observer.

2.8. Finding validation check

Applying the type of structured question then stated again in the question of the unstructured type, of course, will form a pattern of answers from several informants who have been interviewed in depth. The pattern of answers coupled with answers or data from general questions will be very helpful in analyzing or interpreting as part of the research conclusions.

2.9. Data analysis technique

Data analysis is not only a logical follow-up to data collection but is also an integral process with data collection starting by examining all available data from various sources, namely the results of interviews, observations recorded in the field and from the results of personal documentation, pictures, photos and so on.

3. RESEARCH RESULT AND DISCUSSION

The Gowa Regency Amil Zakat Agency (BAZ) is an official institution formed by the Gowa Regency government which involves various elements of the community to carry out the task of managing zakat. Since the replacement of law number 38 of 1999 concerning the management of zakat with law number 23 of 2011, the term Badan Amil Zakat has been changed to the National Amil Zakat Agency (BASNAZ) which is in stages starting from the National, Provincial, to the Regency level/city.

In Gowa district, zakat management institutions use the term BASNAZ in Gowa district. This is based on the Gowa Regent's decision letter No. 215/1/ 2019 concerning the appointment of the Gowa Regency National Amil Zakat Board for the 2019-2024 term.

The Gowa Regency BASNAZ management structure for the 2019-2024 period consists of:

1. Chairman : Drs. H. Abbas Alauddin SH.MH
2. Deputy chairman I : Drs. H. Duddin
3. Vice chairman II : H. Muh. Rudini with Tutu
4. Vice chairman III : H. Ridha Hastin S.Pdi

5. Deputy chairman IV : Mohammad Hatta ST.M.PD
6. Secretary : -
7. Treasurer : -
8. Field of Collection: Muhammad Firdaus S. Pdi
9. Distribution and utilization sector: Asmi Rustam S.P
10. Planning and finance: Nur chalifatul Aeni SE
11. Administration: HR and General Affairs: Nur Hatika S. Pd

Vision and Mission of the National Amil Zakat Agency (BASNAZ) in Gowa Regency are:

1. Increase people's awareness to pay tithe, donate and give charity.
2. Measurably optimize the collection of zakat, infaq, and alms.
3. Optimizing the distribution and utilization of zakat, infaq and alms to reduce poverty and improve the welfare of the people.
4. Implement a transparent and accountable financial management system based on information and communication technology.
5. Develop the competence of human resources for zakat, infaq and alms management.

The scope of duties and authorities according to the regulations of the National Amil Zakat Agency of the Republic of Indonesia Number 2 of 2019 are as follows:

1. Chairperson has the task of carrying out the mandate of the plenary meeting to lead the implementation of the duties and functions of the Gowa Regency BASNAS.
2. The duties and authorities of the deputy chairman I carry out the management and collection of zakat as follows:
 - a. Develop a zakat collection strategy.
 - b. Manage and develop Muzakki data.
 - c. Carry out education and socialization of zakat collection Increase the network to increase the number of collections.
 - d. Carry out zakat collection control.
 - e. Carry out the management of Muzakki services.
 - f. Carry out evaluations in the management of zakat collection.
 - g. Prepare reports and accountability for zakat collection.
 - h. Coordinate in the implementation of zakat collection in Gowa district.
 - i. Carry out administration and administration in the field of zakat collection.
 - j. Carry out other official duties in accordance with the plenary meeting policy.

Duties and powers of the Deputy Chairperson II carry out the duties of managing, distributing and utilizing zakat as follows:

- a. Develop a strategy for the distribution and utilization of zakat.
- b. Manage and develop mustahik data.
- c. Implement and control the distribution and utilization of zakat.
- d. Evaluating the management, distribution and utilization of zakat.
- e. Prepare reports and accountability, distribution and utilization of zakat.
- f. Coordinate in the implementation of the distribution and utilization of zakat.
- g. Carry out administration and administration in the field of distribution and utilization.

Duties and responsibilities of deputy chairman III are to carry out planning, financial, and reporting management as follows:

- a. Carry out the preparation of a strategic plan for zakat management.
- b. Prepare annual work plans and budgets conducting annual and five-year evaluations of the zakat management plan.
- c. Carry out financial management.
- d. Implementing zakat accounting system
- e. Prepare financial reports and work accountability reports.
- f. Carry out administration and the planning, finance and reports.
- g. Carry out other official duties in accordance with the plenary meeting.

The duties and powers of the Deputy Chairperson IV are to carry out the management of Amil zakat resources, office administration, communication, general affairs, and provide the following recommendations:

- a. Develop a management strategy for amil zakat.
- b. Develop a strategy to improve the quality of Amil zakat resources and the credibility of the institution by obtaining professional certification from the BASNAZ professional certification agency.
- c. Develop a plan for Amil zakat.
- d. Carry out supervision, control, and assessment of Amil zakat.
- e. Develop a strategic plan for communication and public relations.
- f. Procurement, recording, maintenance, control and reporting of assets.
- g. Carrying out recommendations, opening national-scale LAZ representatives in the province or opening provincial-scale LAZ representatives in districts/cities
- h. Carry out administration and administration in the administration of human resources and the general public.
- i. Carry out other official duties in accordance with the decision of the plenary meeting (Source of data from the Gowa district BASNAZ office)

BASNAZ Gowa district as a vehicle for the collection, distribution and utilization of zakat. Unable to carry out their duties with good. It was stated by Mashuri SHI. MH, the head of the Bajeng sub-district KUA, that the Gowa Regency BASNAZ can only rely on zakat receipts from government agencies, such as the regional government, DPRD, the office of the Ministry of Religion and the Regent's family, BASNAZ Gowa Regency only accepts zakat deposits, infaq, and alms, the majority of these agencies, if from the general public, the percentage is very small (interview 26 November 2021).

3.1. Collection of zakat, infaq and alms

The existence of BASNAZ does not necessarily change the procedure for collecting zakat, infaq and alms, basically according to the imam of the Bonto Marannu Mosque, if collection is defined as a way to collect something by visiting people who have the obligation of zakat, infaq and alms, the collection activities that have been carried out so far are: carried out is not included as a collection activity

So far, most of the zakat has been managed by UPZ in sompa opu, then it is about collecting zakat at the mosque. So, all this time people have come to us. Only then did we collect everything and then shared it (Jafaruddin Dg. Untung S. Ag, 48 years old, interview 26 November 2021).

What Jafaruddin said is in line with what Amil zakat Sungguminasa said, in collecting zakat, the existing UPZ still applies the habit of people who still place mosques as a place to collect zakat, besides that they give directly to the recipients of zakat they want.

The activities of collecting zakat, infaq, and alms in Gowa district, especially in the sub-districts that were used as research locations, namely Bajeng sub-district, Pallangga sub-district, and Somba Opu sub-district.

3.2. Collection of zakat, infaq and alms is done through UPZ

This mechanism for collecting zakat, infaq and alms has been going on for a long time in Gowa district, which is the research location. Before there the community UPZ collects zakat, infaq, and alms through the mosque committee or amil zakat which has been determined by the mosque management. Only valid during the month of Ramadan and after that the Amil zakat which is formed is then dissolved or disbanded by itself. This activity will be active or re-apply by itself in the month of Ramadan with the same management composition as the previous year or slightly changed with a new management that replaces one of the committees who quit due to old age or death.

Collection of zakat through UPZ is one of the obstacles in itself because it does not rule out the possibility that people want to collect zakat, infaq and alms to be profitable because they do not understand that UPZ manages their zakat, infaq and alms.

Basically, the mechanism for this collection is no different from the mechanism that was previously carried out, only according to Patahuddin as the imam of Maradekaya Village, if in the past the zakat received was managed directly by the mosque committee, which of course would be the full responsibility of the mosque management concerned, but with the existence of UPZ, the responsibility of the mosque management is to be carried out. responsibility is delegated directly to UPZ although in reality what applies in the community there are still those who think that the zakat, infaq, and alms issued are intended for the mosque committee to be further distributed to recipients of zakat, infaq, and alms.

One of the Maradekaya village informants said the same thing, the lack of socialization carried out by the Gowa Regency BASNAZ to the community about the existence and tasks developed by UPZ resulted in the community still thinking that zakat was issued as usual so far as expressed by Ustazd Patahuddin S.Ag. *There are people in our society who bring their zakat to the imam of the mosque, there are also reciting teachers, religious teachers, traditional birth attendants and that has become a tradition until now from generation to generation* (interview 26 November 2021).

From the information obtained, the zakat collected by UPZ is only around zakat fitrah, only a few of the people collect zakat on their wealth, livestock, gold and agricultural products. According to Ustazd Patahuddin, the lack of people paying zakat outside of zakat fitrah is due to *the lack of public awareness about the obligation to pay zakat. Besides that, the socialization from the BASNAZ management has not been optimal for zakat on agricultural products only. For example, it can still be counted on the fingers of residents in Gowa district who have the awareness to pay their agricultural zakat. As long as he has a position as a village priest, only five times have he received agricultural zakat from residents and even then, not through UPZ but through personally as a village priest. The allocation of the zakat on assets to be distributed to the mosque is only for consumptive purposes for those who receive it all. The tendency of residents to pay zakat on their wealth to mosques is not UPZ because they think that giving directly to the mosque will have a direct impact on their pious practices.*

UPZ is understood by the community as an institution that has not been fully part of the collection of zakat, infaq and alms even though the people who are incorporated in it are also people they know as mosque committees. believe that zakat management managed by UPZ is possible because every zakat, infaq and alms collected will be managed by BASNAZ Gowa which does not rule out zakat infaq, and alms are not like the wishes of the people who issue zakat infaq and alms.

According to him, a few years ago, some of the zakat fitrah collected at UPZ was deemed unsatisfactory for the people of Gowa because the distribution of zakat collected was still untouched by the people of Gowa, in his opinion there were still poor people who had the right to receive zakat fitrah but did not receive it. This is what causes people to prefer to give directly mosque committee to be managed directly. According to Rahmat Dg Mongka that *there is an understanding of the community that their habit of giving zakat to their neighbors, family or friends who they consider to be entitled to receive it must be given instead of giving it to other people. another unknown. Because of that there is a kind of concern when they collect zakat, infaq and alms to UPZ.*

UPZ as an extension of the Gowa BASNAZ who was appointed in the sub-district, village/kelurahan has a great responsibility in choosing people who are felt by the community to have the right to receive zakat, infaq and alms specially to convince the community at lower levels. According to Ustazd Jafaruddin S. Ag, there must be some kind of organized socialization carried out by BASNAZ Gowa in providing an explanation to the community. So far, the socialization carried out in mosques delivered by the mosque committee does not necessarily change the people's habits directly and quickly in collecting zakat infaq and alms.

So far, what has happened in Gowa UPZ which has been formed has not been running as it should. The non-functioning of lower-level UPZs is the result of not optimally organizing the functions and responsibilities of its implementers. According to ustazd Jafaruddin S. Ag, the obstacles in the field besides the lack of socialization of the functions and obligations of UPZ in managing zakat infaq and alms, the problem of public trust in the government in the management of zakat, infaq, and alms is still low. Apart from the level of UPZ itself to BASNAZ has not been coordinated optimally.

The problem in determining zakat recipients in one village, according to Ustadz Patahuddin, is still confusing because sometimes the data coming from the Gowa BASNAZ sometimes differs from the data held by the Ministry of Religion or UPZ, management that is familial and relatively high in kinship in the community makes the existing UPZ a mistake. one problem too. This was felt by one of the UPZ officers in Bontomarannu, who said that there were still strong kinship ties in the villagemake them seem still afraid to change people's habits in relation to the collection of zakat, infaq, and alms.

The same thing also happened in Bajeng sub-district in particular and in Gowa district. Generally, zakat collection still uses the old and traditional method. The role of Imams and religious figures is still very influential in society. The understanding that zakat is given to the Imam of the Mosque, religious leaders as well as Koran teachers, traditional birth attendants, bathers for the dead is still strong in people's understanding. Therefore, the existence or establishment of a UPZ in the region will certainly encounter difficulties in collecting and distributing zakat as revealed by the Imam of the Tamacinna Mosque, Mr. Syamsuddin dg Tola as follows:

People pay zakat directly to the Imam of the mosque, teacher of the Koran, religious leaders as well as traditional birth attendants, Jenaza's shower and people who feel they are lacking, that is what she gives zakat fitrah. It was suggested to form a committee at the mosque but it didn't work and the community did not want to collect zakat from the committee that had been formed (interview 29 November 2021).

UPZ or Amil zakat in its function to collect zakat infaq and alms still rarely collects directly to the community. According to Patahuddin S. Ag, the average community visited them and even then, in the month of Ramadan for the past year, according to Patahuddin S. Ag, there were already several people who collected their zakat to UPZ even though they knew that the UPZ in Maradekaya village was also a zakat Amil formed by the mosque committee. For infaq itself, within the past year it has been running, it's just that there are still people who have not issued their infaq.

Even though the objects targeted for collection by BASNAZ are zakat on wealth and zakat fitrah, infaq and alms, the development of socio-economic conditions and awareness of paying zakat/gowa people is still low, so the target recipients of BAZIS in Gowa district are still limited to Infaq for prospective pilgrims:

- a. Infaq among civil servants from groups I, II, III and IV
- b. Muslim household infaq (RTM)
- c. Alms of Muslim Entrepreneurs

These four target recipients of BAZIS later became one of the mechanisms used by BASNAZ in Gowa Regency in the management of zakat, zakat, infaq and alms. Through these four mechanisms, the Gowa district BASNAZ management can raise public awareness of the importance of managing zakat, infaq and alms by the state.

So far, Gowa Regency itself in collecting zakat, infaq and alms through the four BASNAZ targets is still constrained in terms of appreciation of these four targets. Even within the scope of government or agencies, there is still a lack of involvement. According to the deputy chairman of BASNAZ (Drs. H. Duddin) of Gowa district, if the infaq of Hajj pilgrims whose number is one candidate is not enforced, the balance for BASNAZ in Gowa Regency will not reach a figure above three. hundred million rupiah. However, according to him, to grow the basics of society, it is still carried out in the context of collecting their zakat, infaq and alms which of course must be accompanied by accountability and transparency from the Gowa Regency BASNAZ itself.

He further said that information about BASNAZ has not been evenly distributed in the community so that people have not collected zakat, infaq and alms, based on observations so far, donations from the community are quite high. He said that the construction of the mosque is an example of how high donations from that society. If the donation is managed by BASNAZ itself, it can be said that the function of BASNAZ will be able to run as it should

3.3. Collection of zakat, infaq and alms which is carried out directly to zakat recipients.

The most common way to do this in Punaga, Tamacinna, and Bontomarannu is to collect zakat from mosques or religious leaders, Koran teachers, baby shamans, tarekat teachers, jenaza bathers. However, in the future, people who give directly to recipients of zakat firah, infaq and alms according to H, Abd Rajab with one of the zakat givers in Tamcinna revealed that on average people who issue zakat are carried out directly to zakat recipients such as priests, poor, poor, teachers. mangaji, traditional birth attendants, funeral attendants, close teachers. It's just that in the process usually the imam of the mosque first informs them that they will issue zakat after it is known by the mosque committee and they will give it directly to those who are entitled to receive it.

In Punaga and Barasa itself, the tendency to give directly to recipients of zakat, infaq and alms has been found, this is because people's understanding has changed slightly in giving zakat, infaq and alms. They generally have entrusted Amil zakat to collect zakat. Although there are still some muzakki who give their zakat directly to mustahik. The direct gift was given because it was related to the element of kinship or family ties. a sense of reciprocity towards the Koran teacher and the traditional birth attendant who still have family ties of family lineage.

In contrast to the community in Tamacinna, the community does not apply a zakat fitrah committee as a medium for collecting or distributing zakat, the community tends to give zakat to mosque imams, religious leaders, tarekat teachers, Koran teachers, traditional birth attendants, carpenters, bathing the corpse, not through amil zakat or committees as in the two locations above. Namely Punaga and Barasa, One of the dipunaga informants is also a priest Masjid Nurul Islami said that they collect zakat, especially in the month of Ramadan, the same as other areas, only that people prefer to give it directly to people who are considered entitled to receive it. According to the customs of the community to give their zakat to people they know, even though the person is not a poor person to the Koran teacher, this is a habit of the community which is still difficult to change so that the collection of zakat infaq and alms to zakat amil is still relatively less done. There is concern from the community if the zakat is fully given to amil zakat does not reach the person he wants.

This village prefers to give zakat to the Imam or ustazd from the amil zakat committee because of last year's experience where zakat collected from the Tamcinna community and then taken out of the village did not return to our community here (interview S. Dg Tippa; 62 years old; 01 December 2021).

The collection of zakat that should be carried out by these mosques through the amil zakat agency, especially in tamacinna which is another obstacle for UPZ in Tamcinna, seems to be running lame because of the understanding of the people who still want to maintain their habit of giving zakat, infaq and alms. The Tamacinna community does not use a committee system in terms of collecting zakat, but the zakat issued by the muzkki are all collected and coordinated at the house of the mosque imam or religious figure which is then given to eight groups who are entitled to receive zakat.

Based on the results of interviews with informants H. Muh. Rudini dg Tunru, deputy chairman of BASNAZ in Gowa Regency, that the public's awareness of paying zakat on their assets other than zakat fitrah, infaq and alms through BASNAZ is still low because people do not understand that BASNAZ and UPZ also receive payments of Hiba, wills and heirs. This is also due to the change of name from BAZIS to BASNAZ causing confusion in the community. It is as if space BAZNAS's scope of authority has become increasingly narrow, namely only limited to the management of zakat, does not cover other assets, it shows that there is a lack of socialization to the local community.

According to Ruslan Dg Bani (62 years old in Tamacinna) as follows:

As far as I know that BAZNAS also has the task of only collecting zakat fitrah (interview 01 December 2021).

The ignorance of the public regarding the duties of BASNAZ other than zakat, one of the factors is the lack of socialization to the public about the BASNAZ institution, this was stated by Rahmawati (37 years old at Punaga) that:

Lack of socialization regarding the existence of BASNAZ in Gowa so I found out through a lecturer at the mosque in the month of Ramadan (interview 03 December 2021).

The minimum amount of zakat received from muzakki is because so far the management of BASNAZ has only waited for community members to come to pay zakat, there is no proactive effort for zakat.

This is a factor so that the performance of BASNAZ in Gowa Regency is not significant, the influence of a person's character and figure in managing BASNAZ turns out to also affect the development of BASNAZ itself. The age factor and the inactivity of the administrators in socializing as well as the lack of support from the government are obstacles to the development of the Gowa Regency BASNAZ. This was stated by Mashuri SHI, the head of the office of religious affairs in the Bajeng sub-district:

The existence of the community in getting to know the leaders or figures of the BASNAZ management itself, even more so if the government supports it with existing legislation, if the district government in this case is the Regent with his authority. I am very sure that if he instructs all civil servants to be obliged to issue professional zakat to the district BASNAZ, this institution will develop in accordance with the expectations. One example is the BASNAZ in Barru district where the government enforces the zakat rules as well as a large ulama figure. What we know as a boarding school area that gave birth to many Muballiq-Muballiq (Interview 03 December 2021).

Furthermore, according to Drs Abbas Alauddin SH.MH the chairman of BASNAZ Gowa district.

In fact, the Gowa district government has socialized zakat in this area, the government often conducts zakat socialization and at the same time provides guidance to mosque administrators and imams so that zakat is received in villages and must be

recorded and reported. the administration is to the district BASNAZ management while the distribution is left to each village but in reality, not all villages report this (interview 05 December 2021).

According to Dra Hj Adliyah, the Head of the Gowa Ministry of Religion, *zakat must be picked up or billed to Muzakki. The current BASNAZ does not have a will in that direction, so what happened to the zakat infaq and alms institutions, BASNAZ in Indonesia are mostly unprofessional because most of the fascists are waiting for the ball. So, it is natural that when there are still many muzakki asking, where will I entrust my property if the zakat officer does not come and the zakat management program is not clearly designated, of course this kind of problem becomes a serious problem for Muslims.* (Interview 05 December 2021).

Another factor is the lack of public trust that is still low on BASNAZ, this was revealed by several informants. According to H. Abd Rajab with Mangun; 67 years in Tamacinna that:

The distribution of zakat assets to the teacher has never been through BAZNAS because I am worried that it will not reach Gurunta (Interview 07 December 2021).

According to H. Pabe Rajeng aged 50 years in Punaga as follows:

When he pays zakat fitrah and zakat assets to Pak Imam, I never go to the government in this case BASNAZ because I think it is better to give them directly because we will see for ourselves (interview 17 December 2021).

Meanwhile, according to Ustadz Patahuddin, 51 years old in Bontomarannu as follows:

He ordered that some of the zakat be delivered to official institutions, but in general he was worried because later in this village, people always flocked to the house to bring their zakat, which was not the right target for zakat (Interview 09 December 2021).

Furthermore, according to Dra. Hj Adliyah, the head of the Gowa Ministry of Religion, *the community is not interested in giving their zakat to institutions formed by the government because apart from a lack of trust the community to the government in this case the zakat manager, because of the strong public perception that zakat is a matter of worship so it should be paid personally without any government intervention* (Interview 09 December 2021).

It seems that some Muslims still think that it is more important that zakat is given directly to the poor, teachers, Koran teachers, and priests and body washers, rather than through BASNAZ because there are concerns from the community that zakat is being misused. Bontomarannu has a zakat collection unit (UPZ) as well as in Barasa, while in Limbung a zakat collection unit is formed in the secretariat of the UPZ Large Mosque.

According to Muhammad Firdaus S. Pd., MPd, *the Gowa district BASNAZ management, that the local government is asked to intervene in the management of zakat in Gowa district, local government intervention is needed to stimulate the spirit, the community and civil servants in zakat, it is hoped that the intervention will be in the form of regional regulations in the form of local regulations but in reality until now this has not there is a regulation in the form of a regional regulation in Gowa district. zakat management which regulates the obligation to manage zakat from various community incomes that are halal* (interview M. Fidaus aged 47 years 11 December 2021).

The Ministry of Religion of Gowa as the agency related to zakat management has conducted orientation activities for zakat collection units throughout Gowa Regency on November 18, 2021, the participants are 32 sub-district UPZ administrators in 18 sub-districts in Gowa district. The goal to be achieved in this orientation is that the management of zakat in a safe and professional management system with government guidance and supervision can assist the community in overcoming unemployment and poverty and can improve the economic welfare of the people, nation and state government in accordance with their duties and functions as regulators. motivator and facilitator for Indonesia's zakat management will make every effort so that zakat management can run productively so that it can help the people's economy.

3.4. Collection of zakat, infaq and alms through salary deductions

The collection of zakat and alms funds carried out at the agency level is a decision made by the Gowa district MUI. employees by 2.5% of the total salary each month.

This professional zakat fund collection policy has been implemented in Gowa district since 2019 due to the central government's policy. According to Drs H. Duddin as deputy chairman of BASNAZ Gowa district, this policy unfortunately has not been implemented optimally so that civil servants in Gowa district have not fully implemented this because there are no regulations that are fully binding for civil servants to issue professional zakat.

In this professional zakat collection mechanism, every month civil servants who are within the scope of the Gowa district

ministry of religion are deducted from their salaries by the treasurer to be collected at the Gowa district BASNAZ treasurer, unfortunately according to one of the informants by BASNAZ, the allocation has not been transparent.

Because the zakat funds were indeed intended for the community, the distribution in the form of basic necessities could have been manipulated by the management of BASNAZ because only the management of the basic food packages of BASNAZ knew the exact price of the food packages and it could be that the price of the basic necessities was only one hundred and twenty thousand, you could say one hundred and fifty thousand, because we only have obligations. For this reason, the rest of the BAZNAS that we manage, they fully provide, said one of the informants (Nuesamad S.pd, 45 years old, interview 11 December 2021).

According to the head of the Gowa district BASNAZ, that building public trust in the amil zakat institution is one of the main tasks of the regional BASNAZ to change and instill public trust so that zakat infaq and alms management in Gowa Regency can run according to their functions.

Management as long as it is still felt that it really needs to be addressed, especially in terms of transparency and accountability of the managed zakat fund managers. If this can be developed, slowly the community can be sympathetic and, in the end, can entrust the zakat that is issued to UPZ-UPZ or directly to BASNAZ can be managed properly so that zakat can be managed and distributed on target.

To minimize the tendency of zakat distribution that is not right on target, the Gowa Regency BASNAZ then creates a mechanism in accordance with the applicable provisions, namely by forging two mechanisms, namely:

1. Prior to distributing zakat incentives, all BASNAZ management hold a discussion first or called a regional work meeting.
2. Zakat funds are distributed to groups entitled to receive zakat, except for riqab, both productive and creative in business capital)

In the description above, it implies that the problem of distributing zakat, infaq and alms gives rise to two mechanisms that are still ongoing in Gowa Regency. The two mechanisms are in line with the mechanism for collecting zakat, infaq and alms which took place in Gowa Regency, the general mechanism researchers saw in the field were.

First the distribution mechanism that is managed institutionally in the management of BASNAZ or is it still using the institution that has been running so far, namely the distribution mechanism through existing mosque the old way outside the context of the management of the UPZ. this means that the management of zakat does not have an obligation to report their zakat management to BASNAZ because they have no structural relationship.

According to Patahuddin, for some zakat managers who are outside the structure of the Gowa Regency BASNAZ, there is no need for them to report the amount of zakat collected and distributed where zakat is received because the collection and distribution is usually directly managed by the community itself in collaboration with the existing mosque administrators.

The distribution carried out by UPZ itself during the establishment of BASNAZ in Gowa district until the time this research was carried out was realized that it had not been well coordinated, especially for those who managed it in villages such as the Punaga village. This is due to the lack of cohesiveness between UPZ and BASNAZ according to Syamsuddin dg Tola that there needs to be good cooperation and cohesiveness so that zakat distribution is easier to do and distribute to people who are entitled to receive zakat.

The management and distribution of zakat on assets, especially in Gowa district, is also almost the same as the distribution of zakat fitrah although this is still lacking. Zakat on assets that are problematic from the Gowa community themselves who are successful in their business outside the region such as the Kalimantan and Java areas, the zakat of their assets is paid to priests and religious leaders, which will then be forwarded and distributed to people who are less able to be brought under the coordination of priests and scholars. However, sometimes there is also zakat on property that is directly given by the muzakki which was previously accepted by the mosque's imam and religious leaders because there is a belief that Zakat on assets must first be received by the priest to hope for his prayers and blessings before being distributed to those who are entitled to receive it. The same system of distribution of zakat assets is also found in other areas, namely punaga and zakat Bontomanai, although people deposit or pay their zakat obligations, their assets are still very lacking. This is because the number of people who are obliged to pay zakat on their assets or have assets that are sufficient in nishab are still very few. People who have property when it is calculated the amount is not sufficient or the amount is not in accordance with the rules of zakat on assets as stated by ustzdpatudin as the Imam of Maradekaya village.

In the past, there was a lot of vast land but now it no longer belongs to one person but has been divided up. In the past, he paid zakat on his wealth when it was still owned by his parents. But after the child is married, then the assets are divided up

by the children in the end, the amount is not much anymore so the nishab is no longer sufficient for zakat on wealth (Interview Ruslan Dg. Bani; 62 years old; 18 December 2021)

This is what affects the system of collecting and distributing zakat assets in the community which is quite small. The distribution of zakat assets to the community is dominated by a direct distribution system from muzakki to mustahid

Among the people who are successful when they return home for Eid, they also distribute their zakat on their wealth, they bring their prayers to my house to read, they entrusted me to distribute it to other people. However, there are also those who bring zakat on their wealth to be prayed for, after that, the distribution is the one who distributes it. But before they give a share to the priest or religious figure according to their sincerity and previously, he ordered that if you distribute zakat on their wealth, don't be able to afford it, but its function is no longer zakat but alms (interview H. Mursalim, age 65, 19 December 2021).

In addition, the amount of zakat, infaq and alms funds is still relatively minimal so they are still reluctant to bring it to the district capital because they feel that people in their village are more entitled to receive zakat.

For UPZ in Bontomarannu and Barasa, the distribution of zakat has done what has been mandated by law. although the level is still minimal. The shortage in question is the lack of quantity zakat, especially zakat on assets that collected as well as infaq and alms funds. At least what the author sees is that there is a reporting mechanism in the distribution of zakat, most of which still refer to the previously available data, which is then interpreted by the Gowa Regency BASNAZ as the absence of an even distribution of zakat, infaq and alms.

Second study that unfortunately those who distribute to individuals are mostly through priests or religious leaders then priests and religious leaders give the zakah giver the freedom to distribute their own zakat. According to Pathuddin, this is done because it is customary for zakat givers to carry out this mechanism. I receive the zakat and take my share because of Allah swt. Thus said Patahuddin explaining his way of receiving zakat given to zakat givers in his area.

In line with the one in Tamacinna as stated by Ustazd. Patahuddin S.Ag as the village priest as follows:

In this village it is rather good because it was sent directly from Kalimantan, behind the board, yes, about a hundred or a thousand envelopes were distributed to the community for zakat maal informally. He considers myself an amil because he wants to change it at the imam first, the zakat is collected but not distributed, he also not inviting the public to come with their zakat. It is good to distribute it to old widows, the elderly, orphans, all can (interview 19 December 2021)

This zakat distribution system has been going on for a long time and is considered by the community to be very effective and equitable in terms of distribution. Therefore, this system is believed to have no obstacles so that it is suitable for the people of Gowa instead of using a committee or UPZ as stated by Idris Sigollo as follows:

In terms of distributing zakat for 4 years, there are no obstacles that he get, the only difficulty is the children who distribute zakat but I encourage the children to share the zakat, the money he use to recite from the results of my lectures like he preach in other areas and this does not exist reprimand from the community or village head if there is one, he have prepared the answer (interview December 21, 2021).

The distribution of zakat infaq and alms through individuals on the one hand is considered not in line with what has been determined by BASNAZ but some amil zakat administrators still think it is within the limits of reasonableness because the problems within BASNAZ itself are not yet well established in the management of zakat, infaq, alms. because BASNAZ Gowa was only formed in 2019.

The head of BASNAZ Gowa stated that in some cases the community was not ready to leave the good habits of the recipients or givers of our leftover zakat from regional BASNAZ which straightened out this community's habit that zakat managed by BASNAZ was used as best as possible for the benefit of the people. H Abbas Alauddin SH.MH chairman of BASNAZ Gowa district (interview 21 December 2021).

A number of people whom the author met also commented that they generally do not know what the function of distributing zakat is carried out by UPZ itself, so they still choose to distribute the zakat themselves. According to one of the informants met by the author, it was said that the distribution of zakat collected by upz in its place is not yet known whether its allocation is to the community itself or whether it is given to other people who need it more whether it is outside the village or inside the village of Maradekaya itself. In this framework, people tend to want to know whether the zakat that is entrusted with distribution to UPZ is really received by those who deserve it or not, if we give it directly to people, we can know the benefits of zakat, but if we go to UPZ we don't know. Tamacinna Hamlet individual distribution is directly felt by the giver and recipient, at least according to Usman. By ngewa, the relationship between the community can be maintained in this friendship. Usman considers that ngewa must always be awake so as not to cause misunderstandings between them. Based on the results of an interview

with Dra. Adliya, the head of the Gowa Regency Ministry of Religion has handed over zakat to groups of people who are entitled to receive zakat as much as 172,500,000 which is coordinated by the KUA of each sub-district. Each KUA has 50 recipients with a total of RP 265,000 per person (interview 22 December 2021).

According to the results of the interview above, it is known that the Gowa Regency BASNAZ does not necessarily carry out the duties and functions to collect and distribute, utilize and carry out zakat infaq and alms, grants, wills and inheritance because the Ministry of Religion also distributes zakat.

The Gowa Ministry of Religion which is also a state institution that has duties and functions in the administration of the state based on KMA No. 373 of 2003 is in typology II and is directly responsible to the office of the Ministry of Religion of the province of South Sulawesi. Based on this typology, the duties and functions related to zakat are handled by the organizers of zakat and waqf guidance. In carrying out their duties. The organizers of zakat and waqf work together in coordination with the Gowa district BASNAZ and the Gowa district government in efforts to collect and distribute zakat funds. In addition, there are also activities and coaching and socialization that are continuously carried out in order to raise awareness of the people in paying zakat.

This is the commitment of the Ministry of Religion and BASNAZ of Gowa Regency to implement programs related to zakat, infaq and alms, especially in improving the standard of living and welfare of the community. Moreover, if supported by the local government, both adequate facilities and infrastructure, there will be more synergy in completing programs for the benefit of the people, especially those related to increasing the status of the poor from mustahik to muzakki. It is not impossible that Gowa Regency can optimize the management of zakat, infaq and alms as financial sources for the Muslim community. The number of Muslim communities in Gowa Regency is a resource that can be utilized by the government and BASNAZ and elements of scholars and community leaders.

According to Mashuri SHI, the head of KUA, Bajeng sub-district, *50 people each receive zakat according to the existing zakat funds. In Bajeng sub-district there should be around five hundred people who receive zakat, but they are diverted to other areas with a larger population of poor people* (interview, 22 December 2021).

It is realized that the Gowa district BASNAZ in distributing zakat is not optimal because BASNAZ does not have a database for both muzakki and mustahik zakat which is distributed to mustahik directly for daily consumption needs, for example distributing zakat fitrah in the form of rice and money to the poor every Eid al-Fitr. This pattern is a short-term program in overcoming the benefit of the people. However, in the approach and work pattern carried out by the ranks of the Gowa Regency Ministry of Religion together with the Regional Government, it is hoped that the Gowa BASNAZ work programs will be more focused and more visible in the management of zakat, infaq and alms. This can be seen from 2021 through UPZ, the Ministry of Agama was able to deposit professional zakat of approximately 136,000,000 rupiah to BASNAZ Gowa. this can be an example for other agencies in managing professional zakat properly through UPZ in each respective work environment.

4. CONCLUSION

The National Amil Zakat Agency (BASNAZ) of Gowa Regency has received zakat funds from the community and redistributed them to the community. Zakat which is distributed to the community is more consumptive in nature. BASNAZ Gowa district has also socialized to the Imam of the mosque and UPZ to record the zakat funds received and report it to BASNAZ Gowa The National Amil Zakat Agency of Gowa Regency has not optimally collected zakat funds from the community so that the distribution and utilization of zakat for improving the welfare of the community has not been carried out properly.

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