



## Reconception of Zakat Institutional Management Regulations in Bone District

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### ARTICLE INFO

#### Article History:

Received: 2021-10-13

Accepted: 2022-05-09

Published: 2022-07-31

#### Keywords:

Management,  
Reconception, Zakat

### ABSTRACT

*This study aims to unravel the reconceptualization of zakat management arrangements in Bone Regency and the role of local governments and Bazasnas in Zakat Management Arrangements. And to analyze philosophical, sociological, and juridical considerations or foundations for forming Draft Laws or Draft Regional Regulations. This research is legal (legal research). The analysis of this study uses the type of qualitative research. The type of research used is the type of prescriptive analysis research. This regional regulation regarding zakat management in Bone Regency is essential because it has great potential to channel it as a form of poverty alleviation and provide social justice for people who need it. The role of local government of Bone Regency can take several actions, namely: the Role of Zakat Institutions, the Role in Regional Regulations, and the Role in Collecting Community Data on Zakat Assistance Recipients. This regional regulation on zakat management must be re-regulated in updating existing regional regulations. Regional regulations for zakat management are beneficial with the aim of being a regulatory material for good zakat management to increase efficiency and effectiveness. Zakat must be managed institutionally by Islamic Law.*

## A. Introduction

As a country with the largest Muslim population and is included in the ten countries with the most significant economic potential in the world. Indonesia has enormous potential for progress in various aspects, one of which is in the field of zakat. Various studies on the potential of zakat have been carried out. Although there are differences in the number of potential zakat collections, the overall study states that the potential value of zakat in Indonesia is above Rp. 200 trillion.

Certain assets are given to people entitled to receive them in a predetermined amount and calculation. The obligation of zakat in the Qur'an is mentioned 82 times. It shows the fundamental Law of zakat is very strong, among others in QS. Al-Baqarah/2:110:

وَاقِيْمُوا الصَّلٰوةَ وَآتُوا الزَّكٰوةَ وَمَا تَقْدِمُوْا لِاَنْفُسِكُمْ مِنْ خَيْرٍ تَجِدُوْهُ  
عِنْدَ اللّٰهِ اِنَّ اللّٰهَ بِمَا تَعْمَلُوْنَ بَصِيْرٌ

The Meaning:

“Establish prayer and pay zakat. All the good that you do for yourself you will get (reward) with Allah. Indeed, Allah is All-Seeing of what you do.”  
(QS. Al-Baqarah/2:110)

Bone Regency is the area in South-Sulawesi Province with the greatest zakat potential compared to other regions. This data can be seen from the total population in 2019 in Bone Regency, which reached 758,589 people. Data until 2020, the number of civil servants (PNS) in Bone Regency amounted to 9,097 people. Population data followed by the high number of civil servants (PNS) is one of the determinants of zakat potential in the Bone Regency.<sup>1</sup>

Bone Regency is recorded to have a relatively high number of poor people compared to other areas in the Province of South Sulawesi. Compared with other regions, Makassar City is 65.12 thousand people, Bantaeng Regency is 57.99 thousand people, and Bone Regency is 76.25 thousand people. The high number of poor people should receive attention from the local government. One solution

<sup>1</sup> Badan Pusat Statistik Kabupaten Bone, “Jumlah Zakat Kabupaten Bone,” n.d., <https://bonekab.bps.go.id/>.

that can be done is to strengthen regulations regarding zakat management in Bone Regency.

The enactment of Law Number 23 of 2011 concerning Zakat Management has changed the arrangements regarding the planning, collection, distribution, and utilization of zakat. It is necessary to adjust and re-arrange the Regional Regulation of Bone Regency Number 13 of 2009 concerning Zakat Management. The Regional Regulation of Bone Regency Number 13 of 2009 concerning Zakat Management was established before the birth of the zakat management law. There were various fundamental changes, so re-establishing a new regional regulation regarding zakat management in Bone Regency was essential and deemed necessary.

Zakat management is based on Law Number 23 of 2011 concerning Zakat Management. In efforts to achieve the goal of zakat management, the National Amil Zakat Agency (BAZNAS) was formed based in the national capital, provincial BAZNAS, and district/city BAZNAS.<sup>2</sup> BAZNAS is a non-structural government institution that is an independent and responsible answer to the President through the Minister of Religion. BAZNAS is an institution authorized to carry out the task of managing zakat nationally.

This study focuses on the improvement and deregulation of institutions and the implementation of zakat. The old regulations certainly can no longer answer the challenges and changes in the times so fast in the current era of technology. Fundamental problems include the concept of collecting zakat and the use of technology that can accelerate the collection and distribution of zakat. The old regulations have not provided room for increased creativity for zakat managers in the current technological era.

Institutional problems and the zakat management in the regions significantly assist the community. Zakat is one of the options for alleviating

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<sup>2</sup> Miftah Arifin Anwar, Aan Zainul, Evi Rohmawati, "Strategi Fundraising Zakat Profesi Pada Organisasi Pengelola Zakat (OPZ) Di Kabupaten Jepara," *Proceeding of Conference on Islamic Management, Accounting, and Economics* 1, no. 1 (2019): 20.

poverty and developing the community's economy.<sup>3</sup> The study is recommended to solve the problem of amil zakat institutions in regulating regulations in various regions. Reasonable regulations and policies will directly impact implementation in the field.

This study aims to unravel the reconceptualization of zakat management arrangements in Bone Regency and the role of local governments and Bazasnas in Zakat Management Arrangements. And to analyze philosophical, sociological, and juridical considerations or foundations for forming Draft Laws or Draft Regional Regulations. Both of these problems will be examined in depth to be material for reconceptualizing the arrangement of zakat management in Bone Regency and can also be applied in various districts in Indonesia.

## B. Method

This research is legal research.<sup>4</sup> The analysis of this study uses a qualitative research type. The type of research used is a prescriptive analytical research type, namely studying the purpose of Law, values of justice, the validity of the rule of Law, legal concepts, and legal norms.<sup>5</sup> This problem approach provides solutions to the legal issues that will be studied.

The data used in this study is secondary data, namely normative data, which consists of:

1. Primary Legal, are materials sourced from statutory regulations and legal documents with binding legal force because they are made and officially announced by state lawmakers. The regulations include, among others: Law Number 23 of 2011 concerning Zakat Management (State Gazette of the Republic of Indonesia of 2011 Number 115, Supplement to the State Gazette of the Republic of Indonesia Number 5255); Government Regulation Number 14 of 2014 concerning the Implementation of Law Number 23 of 2011

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<sup>3</sup> Ahmad Alam, “Permasalahan Dan Solusi Pengelolaan Zakat Di Indonesia,” *Jurnal Manajemen* 9, no. 2 (2018): 128–36.

<sup>4</sup> Ibrahim Johnny, *Teori Dan Metodologi Penelitian Hukum Normatif* (2006: Bayu Media, 2006). 21.

<sup>5</sup> Peter Mahmud Marzuki, *Metode Penelitian Hukum* (Jakarta: Kencana, 2017). 41.

concerning Management of Zakat (State Gazette of the Republic of Indonesia of 2014 Number 38, Supplement to the State Gazette of the Republic of Indonesia Number 5508). Regional Regulation of Bone Regency Number 13 of 2009 concerning Zakat Management (Regional Gazette of Bone Regency of 2009 Number 13)

2. Secondary legal are materials in the form of publications on Law that are not official documents. In the form of views of experts (experts), academics, or practitioners through searching documents, books, legal journals, edits on the internet, and other relevant literature.

The data that has been processed is then analyzed using qualitative methods, namely by describing the data in sentences that are arranged systematically. Then, to analyze the data using grammatical interpretation, systematic interpretation, and Historical Interpretation.

### **C. Result and Discussion**

#### **1. The Role of Local Governments and National Bazas in Regulating Zakat Management in Bone Regency**

Efforts to implement standardized and professional zakat management at the Bone Regency level require an organizationally strong and credible institution. For this reason, a district Amil Zakat Agency called the Regency BAZNAS was formed, which has the authority to collect, distribute, and utilize zakat. Regency BAZNAS, a non-structural government agency, is independent and responsible to the Bone Regency Government and South Sulawesi Province BAZNAS. Institutional strengthening of Regency BAZNAS with this authority is intended to provide protection, guidance, and services to muzakki, mustahik, and zakat managers, as well as to ensure legal certainty in zakat management. To help collect zakat, BAZNAS Regency can form a Zakat Collecting Unit (UPZ).<sup>6</sup>

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<sup>6</sup> Basyirah Mustarin, "Urgensi Pengelolaan Zakat Terhadap Peningkatan Perekonomian Masyarakat," *Jurisprudentie: Jurusan Ilmu Hukum Fakultas Syariah Dan Hukum* 4, no. 2 (2017): 83–95.

The role of the regional government of Bone Regency in zakat management is very much needed. It can be seen from several things that happen in the community, such as:

a. The Practice of Organizing Zakat Management

Individuals, Muslim leaders (alim ulama), or administrators/takmir of mosques/musholla in a community and area that BAZNAS Regency has not reached<sup>7</sup> can receive infaq, alms, and other religious social funds. The distribution and utilization must follow Islamic Law and carry out by the designation pledged by the payer zakat. The operational activities of the Regency BAZNAS are financed by the Regional Revenue and Expenditure Budget and Amil Zakat.<sup>8</sup>

Zakat management faces various fundamental problems, such as ineffective management from collection to distribution. The previous zakat regulation, namely PERDA Number 13 of 2009 regarding the management of Zakat Management, has not been running effectively. Lack of public understanding regarding the urgency of zakat, socialization, and appeals, People issue zakat on particular groups, and Lack of Public Awareness, especially government employees in the area depositing to Baznas or LAZ, the collection is not recorded correctly.

Other strategies for good zakat management are Digitalization and Collaboration, Central BAZNAS Program Replication, and Amil Zakat Certification.<sup>9</sup> As a follow-up, Zakat services are directed at

<sup>7</sup> Muhammad Ridwan, "Pengelolaan Zakat Dalam Pemberdayaan Masyarakat Di Kota Cirebon," *Syntax* 4, no. 1 (2019): 22.

<sup>8</sup> Mansur Efendi, "Pengelolaan Zakat Produktif Berwawasan Kewirausahaan Sosial Dalam Pengentasan Kemiskinan Di Indonesia," *Al-Ahkam Jurnal Ilmu Syari'ah Dan Hukum* 2, no. 1 (2017): 23.

<sup>9</sup> Siti Jamilah Dyarini, Siti Jamilah, "Manajemen Risiko Pengelolaan Zakat," *Ikhraith-Humaniora* 1, no. 2 (2017): 45–52.

increasing welfare distribution and helping the community by distributing zakat to those who deserve it. <sup>10</sup>

What has happened until now seems to have caused the poverty rate in Bone Regency to increase. The poverty increases inseparable from the restrictions on activities set by the government in breaking the chain of transmission of Covid-19.<sup>11</sup> The high poverty rate in Bone Regency is why zakat management also needs to be regulated so that it helps the government in alleviating poverty and providing justice and social welfare for the community.

In addition, the collection of zakat, infaq, and alms in various places has not been effective and maximal, such as in regional government work unit offices/regional institutions; vertical agency offices; regional owned enterprises; private companies; mosques, mushalla, langgar, surau or other names; socio-religious organizations; schools/madrasas and other educational institutions; districts; and villages.<sup>12</sup>

b. Problems Faced by the Community

Regional Regulation of Bone Regency Number 13 of 2009 concerning Zakat Management (Regional Gazette of Bone Regency of 2009 Number 13) is considered by the community and Baznas to be ineffective because there is already a Law. The Zakat Management Act then regulates so that the latest regional regulations are needed.

As well as other zakat amil institutions, such as zakat collection units, are given more space in various remote villages to

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<sup>10</sup> Yuni Rosdiana Fadillah, Sri, Rini Lestari, "Organisasi Pengelola Zakat (OPZ): Deskripsi Pengelolaan Zakat Dari Aspek Lembaga Zakat," *Kajian Akuntansi* 18, no. 2 (2017): 148–63.

<sup>11</sup> Musriandi, "Penduduk Miskin Di Bone," *Insting Jurnalis.com*, 2021, Penduduk Miskin di Bone Meningkat, Setahun Capai 5 Ribu Jiwa %7C BERITA HARI INI - INSTINGJURNALIS.COM.

<sup>12</sup> Abdullah Guntur Wahyu Indriyani, Fintri, "Sistem Informasi Pengelolaan Zakat Profesi Pada Badan Amil Zakat Nasional (BAZNAS) Kabupaten Bogor," *JUSTIN (Jurnal Sistem Dan Teknologi Informasi)* 6, no. 4 (2018): 160–96.

collect zakat, infaq, and alms from the community.<sup>13</sup> In addition, the community issues zakat on specific groups, and it has not been recorded correctly in LAZ or BAZNAS. There is still a lack of public awareness, especially among government employees in the regions, in depositing to BAZNAS or LAZ, so the collection is not recorded correctly.

#### c. Implications of Regional Regulations concerning Zakat Management in the Community

The implications of implementing Zakat Management arrangements can be identified by reviewing the supporting factors and inhibiting factors<sup>14</sup> in the management of Zakat in the Bone Regency. Supporting Factors are:

- 1) The existence of regulations at the level of laws and government regulations that manage zakat in Bone Regency;
- 2) The population of Bone Regency, which is predominantly Muslim, is supported by the Islamic and traditional life of the Bone community;
- 3) The regional government of Bone Regency supports the Baznas organization in terms of operational costs;
- 4) The development of the Baznas Organization in Bone Regency and the formation of several Amil Zakat Institutions that help collect zakat from the community;
- 5) The amount of zakat potential from the community and in the field of offices and employees.

Inhibiting Factors are:<sup>15</sup>

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<sup>13</sup> Nazlah Khairina, "Analisis Pengelolaan Zakat, Infak, Dan Sedekah (ZIS) Untuk Meningkatkan Ekonomi Duafa (Studi Kasus Di Lembaga Amil Zakat Nurul Hayat Cabang Medan)," *AT-TAWASSUTH: Jurnal Ekonomi Islam* 1, no. 2021 (4AD): 160–84.

<sup>14</sup> Muhammad Aziz, "Pengelolaan Zakat Untuk Membangun Kesejahteraan Umat Dalam Tinjauan Hukum Ekonomi Syariah," *Journal of Islamic Banking* 1, no. 1 (2020): 33–35.

<sup>15</sup> Abdul Karim, *Petunjuk Shalat Jenazah Dan Permasalahannya* (Jakarta: Amzah, 2002).



- 1) The previous regional regulation on zakat management, namely PERDA Number 13 of 2009 concerning the management of Zakat management, has not been implemented effectively;
- 2) Lack of public understanding regarding the urgency of zakat;
- 3) Lack of socialization and appeals;
- 4) There is still a lack of transparency through the website base;
- 5) People issue zakat to specific groups;
- 6) There is still a lack of public awareness, especially government employees in the regions, in making payments to Baznas or LAZ so that the collection is not properly recorded;

From the various views above, starting from the state of the community, the problems faced, the level of community poverty, inhibiting factors, and supporting factors. Bone Regency Government Together with Stakeholders to renew or change the old regional regulations for zakat management. It is related to the renewal of regulations based on the needs and conditions of the current era. The role of the regional government of Bone Regency can take several actions, namely:

- 1) The Role of the Zakat Institution<sup>16</sup>: Strengthening the Regional Amil Agency Institution; Data collection and strengthening of the Zakat Amil Institution; Facilitating the Management Flow of Zakat, Infaq, and Alms; Digitalization and Colabration; Central BAZNAS Program Replication; Amil Zakat Certification; Measuring the Effectiveness of the Zakat Program.
- 2) Role in Regulation: Inviting stakeholders and the community to discuss the changes that are needed in zakat management; Invite academics to be involved in drafting regional regulations; Establishing regional regulations for changes in zakat management;

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<sup>16</sup> Joni Tesmanto Riyanto, Riyanto, "Efektivitas Pengelolaan Zakat Di Baznas Kota Bekasi Dengan Prinsip Transparansi Dan Akuntabilitas," *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah* 4, no. 6 (2022): 1836.

Establish Regent Regulations as implementing regulations of regional regulations

- 3) Role in Community Data: Synchronization of data for the poor between the amil zakat institution and BPS or local government

## **2. Philosophical, Sociological, Juridical considerations or foundations formation of draft laws or draft regional regulations in Bone Regency**

Article 18 paragraph (6) of the 1945 Constitution of the Republic of Indonesia gives the right to regional governments to stipulate regional regulations and other regulations to carry out autonomy and government duties. According to Law Number 12 of 2011 concerning the Establishment of Legislations, the preparation of laws and regulations shall meet three foundations that underlie a regulation: philosophical, juridical, and sociological.

The formation of laws and regulations, in this case, the regional regulations of Bone Regency regarding the management of zakat, must be based on three principal foundations, namely:

### **a. Philosophical**

**Foundations** The philosophical basis for forming regional regulations in Indonesia currently refers to the *recht idee* contained in Pancasila and the Preamble to the Law. 1945 Constitution. The essence of the philosophical foundation is if the regulatory basis used has a wise value. It has an authentic (logical), excellent and fair value. Finding a philosophy means doing an in-depth study to seek and find the essence of something that is appropriate and uses reason and common sense. According to the modern democratic system, the policy is not in the form of sparks of thought or opinion from state or government officials who represent the people but also public opinion (voice of the people), which has an equal portion to reflect (realize) in public policies.

The first philosophical basis of the Draft Regional Regulation on Zakat is the Indonesian view of life, formulated in Pancasila's points in the Preamble to the 1945 Constitution of the Republic of Indonesia. These Pancasila values are spelled out in a law that can show justice, order, and welfare values. Pancasila is the basis of life.

The philosophical basis related to zakat is contained in the Indonesian constitution. The State guarantees the independence of residents to embrace their respective religions and worship according to their religion and beliefs. This socio-economic basis aims to improve the community's welfare equitably.<sup>17</sup>

#### **b. Sociological**

The socio-economic foundation relates to the actual conditions that exist in society. The sociological basis becomes a benchmark regarding the community's needs so that it is formulated in statutory regulation.

The sociological basis that can be studied is that paying zakat is an obligation for Muslims who can comply with Islamic Law. 18 zakat is a religious institution that aims to improve justice and social welfare. Zakat must be managed institutionally following Islamic Law. so that the potential of zakat in the community can be utilized optimally. It needs to be adequately managed, institutionally, trustworthy, accountable, and fair by Islamic Law.

#### **c. Juridical Basis**

Materials for the formation of Regency regional regulations are prohibited from conflicting with the public interest and/or Legislations with a higher position. Local governments have the authority to make

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<sup>17</sup> Rani Rahmat, "Transparansi Dan Akuntabilitas Pengelolaan Zakat, Infaq, Shadaqah,(Studi Kasus Pada Badan Amil Zakat Nasional Kabupaten Buleleng)," *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha* 7, no. 1 (2017): 23.

<sup>18</sup> M. Makhrus Wahyuningsih, Septi, "Pengelolaan Zakat Produktif Dalam Pengentasan Kemiskinan Di Kabupaten Banyumas," *Jurnal Hukum Ekonomi Syariah* 2, no. 2 (2019): 179.

local regulations. It can be seen in several laws and regulations which form the basis, among others:

- 1) *Article 18 paragraph (6) of the 1945 Constitution of the Republic of Indonesia*; Article 18, in fact, in CHAPTER VI is a section that regulates explicitly Regional Government. Article 18 paragraph (6) states that regional governments have the right to stipulate regional regulations and other regulations to carry out autonomy and assistance tasks. It means that Bone Regency, as a regional government has the right and can form regional regulations related to zakat management.<sup>19</sup>
- 2) *Law Number 29 of 1959 concerning the Establishment of Level II Districts in Sulawesi (State Gazette of the Republic of Indonesia of 1959 Number 74, Supplement to the State Gazette of the Republic of Indonesia Number 1822)*;
- 3) *Law Number 23 of 2011 concerning Zakat Management (State Gazette of the Republic of Indonesia of 2011 Number 115, Supplement to the State Gazette of the Republic of Indonesia Number 5255)*;
- 4) Law Number 23 of 2011 concerning Zakat Management becomes a benchmark in forming regional regulations for zakat management in Bone Regency. This Law consists of 11 chapters and 47 articles, all of which regulate zakat management. The normative content of this Law outlines the general provisions regarding zakat, infaq, and alms. In addition, it also regulates organizations that are given the authority to collect zakat. The organizations in question are the National Amil Zakat Agency (BAZNAS), the Provincial Amil Zakat Agency, and the Regency/City Amil Zakat Agency. In addition to the Amil Zakat Agency, there is also the Amil Zakat

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<sup>19</sup> Republik Indonesia, *Undang-Undang Dasar Negara Republik Indonesia Tahun 1945*, 1945.

Institution (LAZ). The concept of zakat management in this Law starts from the collection, distribution, and utilization to reporting. In the management of zakat, community participation is vital in the development and supervision of BAZNAS and LAZ<sup>20</sup>

- 5) *Law Number 12 of 2011 concerning the Establishment of Legislative Regulations (State Gazette of the Republic of Indonesia of 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234) as Amended by Law Number 15 of 2019 concerning Amendments to Laws - Law Number 12 of 2011 concerning the Establishment of Legislation (State Gazette of the Republic of Indonesia Number 6398);*

The Law is explained in several articles relating to forming regional regulations, such as Article 14. It regulates the content of Provincial Regulations and Regency/City Regional Regulations containing content material in the context of implementing regional autonomy and assistance tasks and accommodating special regional conditions and/or elaboration. Further higher Legislation. The following article is regulated in Article 80 concerning planning for preparing Regency Regional Regulations in the Regency Prolegda. This Law becomes a reference in forming regional regulations, from planning to promulgation and dissemination.

- 6) *Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) As amended several times, most recently by Law Number 11 of 2020 concerning the Second Amendment to Law Number 23 of 2014 concerning Job*

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<sup>20</sup> Republik Indonesia, "Pengelolaan Zakat" (2011).

*Creation (State Gazette of the Republic of Indonesia of 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6537);* It is established with the intention that the regional government is directed to accelerate the realization of community welfare. It is through improving services, empowerment, and community participation, as well as increasing regional competitiveness by taking into account the principles of democracy, equity, justice, and the uniqueness of a region in the state system. This regional government law also states that regional governments can form regional regulations relating to their duties and authorities as long as they do not conflict with higher regulations.

- 7) Government Regulation Number 14 of 2014 concerning the Implementation of Law Number 23 of 2011 concerning Management of Zakat (State Gazette of the Republic of Indonesia of 2014 Number 38, Supplement to the State Gazette of the Republic of Indonesia Number 5508). This Government Regulation is made by order in Law Number 23 of 2011 concerning Zakat Management. This government regulation explains the position, duties, and functions of Baznas and Baznas membership. In addition, further details on the organization and work procedures of Baznas are explained. Other arrangements include the scope of zakat collection authority; no less important are the organizational requirements, licensing mechanisms, and the formation of LAZ representatives, as well as guidance and responsibilities from Baznas and LAZ. The existence of government regulation No. 13 of 2014 became the basis and benchmark in the establishment of BAZNAS and LAZ institutions in Bone Regency.

- 8) *Minister of Religion Regulation (PMA) No 52 of 2014 concerning Sharia and Procedures for Calculation of Zakat Mal and Zakat Fitrah and Utilization of Zakat for Productive Businesses, as Amended by Regulation of the Minister of Religion Number 31 of 2019 concerning Amendments to Regulation of the Minister of Religion Number 52 of 2014 concerning Requirements And Procedures for Calculation of Zakat Mal and Zakat Fitrah and Utilization of Zakat for Productive Businesses.* This Regulation of the Minister of Religion provides detailed requirements and procedures for calculating zakat mal and zakat fitrah and utilizing zakat for product businesses. This Ministerial Regulation also displays details of the nisab and levels of zakat on livestock, which will be a reference for regional regulations and regent regulations as implementing regulations.
- 9) *Baznas Regulation Number 142 of 2017 concerning Nishab and Levels of Income Zakat.* This Baznas Regulation relates to the standardization of the calculation of zakat income. It becomes a reference for the formation of regional regulations and other technical regulations that will be made.

In addition to the nine laws and regulations above, regional regulations will be abolished with the enactment of the latest regional regulations regarding zakat management. The regional regulations in Bone Regency in question are *Bone Regency Regional Regulation Number 13 of 2009 concerning Zakat Management (Regional Gazette of Bone Regency of 2009 Number 13)*. The regional regulation will abolish due to several factors, such as its ineffectiveness to be applied again in Bone Regency and the need for changes to follow the latest laws and regulations. Especially Law Number 23 of 2011 concerning Zakat Management (State Gazette of the Republic of Indonesia of 2011

Number 115, Supplement to the State Gazette of the Republic of Indonesia Number 5255).

The formation of regulations at the central and regional levels requires a study of the three aspects above. Specifically, regarding the regulation of zakat management, a more in-depth study can be carried out by looking at the potential of each region so that the mechanism for collecting zakat and its distribution can follow the development of the times and traditions in each region. The study of three philosophical, sociological, and juridical aspects will produce regulations that can be applied in the community. It is because the three studies will illustrate the urgency of regulation can be formed or not, as well as regarding zakat management both in Bone Regency and other regions in Indonesia.

#### **D. Conclusion**

This regional regulation regarding zakat management in Bone Regency is significant because it has great potential to channel it as a form of poverty alleviation and provide social justice for people who need it. The role of the regional government of Bone Regency can take several actions, namely: the Role of Zakat Institutions (Strengthening Regional Amil Agency Institutions, Data Collection and Strengthening of Amil Zakat Institutions, Facilitating the Flow of Zakat Management, Infaq, and Alms, Digitalization, and Collaboration, Replication of the Central BAZNAS Program, Amil Certification Zakat, Measuring the Effectiveness of the Zakat Program). Role in regulation: (Inviting stakeholders and the community to discuss any necessary changes in the management of zakat, Inviting academics to be involved in drafting regional regulations Forming changes in regional regulations regarding zakat management, Establishing Regent Regulations as implementing regulations for regional regulations). Role in Community Data: (Synchronization of data for the poor between the Amil Zakat Institution and BPS or local government).



This regional regulation on zakat management is urgent to be re-arranged in updating existing regional regulations. Regional regulations for zakat management are beneficial with the aim of being a regulatory material for good zakat management. To increase efficiency and effectiveness, Islamic Law must manage zakat institutionally. It is establishing the required local regulations to maximize and update the previous regional regulations related to zakat management which were then adjusted to higher regulations, namely the zakat management law and the needs of the people of Bone Regency. Formulate the concept of community welfare in the region, where zakat is a religious instrument that, in addition to having religious value, also has a socio-economic value that aims to improve the welfare of the community in a just manner. The potential of zakat in the community can be utilized optimally, so it needs to be appropriately managed, institutionally, trustworthy, accountable, and fair by Islamic Law. From the importance of managing the potential of zakat, it is necessary to regulate the level of local government that has adjusted to higher regulations. And Formulate the targets, scope, the direction of regulation, and content materials that need to be regulated in this Ranperda on Zakat Management related to the authority of Baznas and LAZ, as well as arrangements regarding planning, collection, distribution, and utilization of zakat-Act or Draft Regional Regulations.

This research still revolves around Bone Regency. It is also good to do research in other districts. It is also necessary to elaborate on the views of Islamic Law on the zakat rules imposed in an area.

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