Integration of Social Regulations and Zakat Management Regulations as National Efforts to Alleviate Poverty

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Abstract: The primary responsibility of the government is to safeguard the best interests of all citizens. In Indonesia, where the majority of the population follows Islam, the principles of poverty eradication through social safety system align with the constitutional guidelines. Among these principles are social assistance and mustahik Zakat. However, the process of obtaining accurate data on beneficiaries of social assistance often encounters challenges, leading to the emergence of inaccurate information. This is in line with Article 28 of Law of the Republic of Indonesia Number 13 of 2011 concerning Handling The Poor, where the government is required to develop a comprehensive plan to aid the impoverished. It also involves establishing a database of those in need and implementing efficient application methods. From this context, the data collection issues hinder the ability of the government to achieve critical objectives, such as poverty reduction and enhancing the overall well-being of the population. Therefore, this study aims to determine a position where Islamic and state law agree on the patterns of helping poor people eradicate poverty toward the coexistence of social aid and mustahik Zakat data, using a normative legal method. The results showed that a single set of data should include both the people obtaining social aid and mustahik Zakat, for poverty reduction to be successful and progressive. For data to be integrated, the rules guiding the agreement of everyone should also be emphasized, to ensure that poor people were obtaining help from social services or Zakat mustahik. This enabled the easy operation of programs, to help affected people eradicate poverty.

Keywords: Helping People in Need, Connecting System, Integrating Data, Mustahik Zakat

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Received: March 07, 2023; Accepted: June 09, 2023; Published: June 31, 2023
INTRODUCTION
The attempt to defend nobility interests while maintaining a limited and neutral role was one of the characteristics of the 19th-century states that adopted constitutionalism. These nations had few spaces for maneuvering due to only caring for a few matters, leaving the majority, especially economic concerns, to be handled by citizens. Over time, the concept of a "material law state" also emerged, allowing the government to play a far more extensive role in public affairs and interests. This concept included the welfare of the people, compared to the formal legal state principle. To enhance the lives of its citizens to the fullest extent, the government should actively engage in and be responsible for all economic and development areas, to protect the economy (Hadiyono, 2020: 24).

In improving the lives of its citizens, the large responsibility of the government is known as the "welfare state", whose idea emphasizes the basic needs of people. This state is responsible for the safety of people due to having institutions and a functioning bureaucratic system. All state policies are also commonly focused on providing services, helping and protecting people, as well as avoiding the occurrence of social problems (Sukmana, 2017: 103). For the aid process affecting many parts of life, the government needs to be accountable for a bigger role (Putra, 2021: 145). Furthermore, in social context, the state often functions in an organized pattern, to improve the standard of living for its people. Inequalities in the ability of people to meet their basic needs are also expected to be fixed through the laws providing helpful services. In this case, the government needs to provide several services, such as increasing incomes, providing social security, guaranteeing health care, housing, schooling, etc, to eradicate the class gap between citizens (Hadiyono, 2020: 30).

According to the fourth paragraph of the preamble to the 1945 Constitution, the objectives of governance were to "protect the entire Indonesian nation, promote the general welfare, educate the life of the nation, and participate in implementing world order based on independence, lasting peace, and social justice." The interpretation of the fifth precept in Pancasila and Articles 27, 31, 33, and 34 of the 1945 Constitution also stated that welfare should be felt by all citizens, with the wealth of the country distributed to equitably achieve prosperity. In this case, the 1945 Constitution provided more focus and certainty to efforts in realizing the welfare state. Based on the publications by the Central Statistics Agency (BPS) in March 2021, regarding social conditions and community welfare, an increase was observed in the population. Meanwhile, the welfare state of poor Indonesians emphasized 10.14% or 27.54 million people. This situation was inseparable from the condition of the country, which was affected by the COVID-19 pandemic (Amrial, 2021).

Based on these descriptions, the majority of Indonesian citizens are Muslim, and Islam integrates both material and spiritual aspects as a comprehensive perception of life for its people (Fuadi & Santosa, 2015: 5). In Islamic teachings, a worship is commonly observed with social protection system, to provide welfare required by Allah, namely the obligation of Zakat. Zakat is also a religious institution providing
solutions to the problem of social inequality by supporting the needs of others. This teaching provides an understanding of the position of Muslim society on the principle of Takaful (mutual bearing). From this context, the purpose of the state is in line with Islamic teachings having the concept of realizing balanced prosperity between worldly welfare and ukhrowi. Based on data from the Baznaz Center for Strategic Studies (2021), the realization of Zakat obtained was only 14.1 trillion regardless of the potential Zakat reaching 239 trillion per year. This highlighted the substantial potential of Zakat from Muslims, which effectively supported government programs in poverty alleviation (Supanji, 2022). The potential was also more optimal when collaboration was carried out between the Government and Zakat Management Organization (OPZ), both from planning to empowerment.

One of the important collaboration efforts to build is a comprehensive database of people living in poverty. This will enhance the accuracy of government assistance, such as social aid and the distribution of Zakat to the mustahik, leading to the acceleration of poverty alleviation. The urgency of this collaboration was highlighted by the Second Semester 2021 Examination Results Report (LHP), which identified errors in the distribution of the PKH (Family Hope Program), BPNT (Non-Cash Food Assistance), and BST (Cash Social Assistance). These errors, as reported by the Audit Board (BPK), led to significant financial losses for the state, amounting to 6.9 trillion rupiah. (Purnama, 2022). Meanwhile, Zakat Management Organizations often encounter issues in efficiently identifying the mustahik people that genuinely require Zakat funds. This identification process commonly emphasizes the differentiation of the affected people from those holding a top priority in obtaining assistance. In some instances, people often falsely claim to be mustahik, even when the criteria for Zakat recipients were not met. The criteria used to determine the eligibility of the poor and needy as Zakat mustahik are also overly simplistic and lack precision. This explains that the absence of well-defined standards often hinders the effective distribution of Zakat to the most deserving recipients (Afriadi, 2016).

According to Aristoni (2021), integration of Sharia and Zakat law was emphasized. This was due to the present consideration of Islamic law as a part of Zakat management regulations, as shown by Article 2 of Law Number 23 of 2011 Concerning Zakat Management. From this context, Islamic law was considered one of the principles of Zakat management, as well as trust, benefits, justice, legal certainty, integration, and accountability, which were not in the previous managerial regulations. The law also actualized Zakat as a crucial pillar for establishing divine and social relationships through obedience to Allah and the realization of just welfare, respectively (Aristoni, 2021). Another study entitled The Common Goals of BAZNAS' Zakat and Sustainable Development Goals (SDGs) was also emphasized, according to Maqasid Al-Sharia Perspective (Sa’adah & Hasanah, 2021). This showed that the goal of Zakat, as observed through the lens of maqasid al-Sharia, was used to figure out the level of urgent need (daruriyyah) for achieving SDGs. In this case, amil Zakat institutions should be able to incorporate it into the initiatives enhancing the quality of life for Zakat mustahik. The development of (Irmayai & Suradi, 2018) and (Megawati et al., 2021) also
emphasized data integration in poverty alleviation programs. Therefore, this study aims to determine a position where Islamic and state law agree on the patterns of helping poor people eradicate poverty toward the coexistence of social aid and mustahik Zakat data, using a normative legal method. It also emphasizes data integration according to legal regulations, due to the non-existence of synchronization between the numerous policies in Indonesia.

STUDY METHODS
This study adopted a formal and concise positive legal method, focusing on statutes and regulations. It also refined the legislative method by incorporating concepts from experts in positive state and Islamic laws, to identify points of convergence between the principles of Islamic law and state law (Asikin, 2018). Based on the data source analysis, three legal documents were observed. Firstly, the primary legal provisions for alleviating poverty were social and Zakat administration regulations. Secondly, the secondary information sources contained books, journals, and other periodicals. Thirdly, the tertiary materials included legal dictionaries, encyclopedias, etc, which were pertinent to the analysis and supplemented the primary and secondary sources. Qualitative and descriptive data analysis method were also applied to all acquired information. To integrate Poverty Alleviation data, these methods were used to describe and analyze the similarities between Islamic and state legal principles in management of Zakat and social assistance, respectively, through a coherent, logical, and non-overlapping pattern.

RESULTS AND DISCUSSION
Based on the Indonesian legal system, "poverty" was defined by Law of the Republic of Indonesia Number 13 of 2011 as the condition of a person whose income was insufficient to satisfy personal and family basic needs (Undang-Undang Pengelolaan Zakat, 2011). The official website of the Central Bureau of Statistics also showed that the rate of poverty was measured through the ability of people to meet the basic needs of life. The concept was also understood as the inability of a person in the economic sector to meet their most basic needs, such as food and other necessities, due to the cost of obtaining them.

The condition of poverty was determined by the average per capita expenditure per month, which represented the amount (rupiah) to be spent on meeting the basic needs of a person within one month. These needs included a minimum expenditure value covering 52 essential food commodities, providing 2100 kilocalories per capita daily. The equalization of the production value for these minimum food needs was also achieved by calculating the average calorie price of the 52 commodities. Moreover, the non-food poverty line encompassed the total value of minimum needs for selected non-food commodities, such as housing, clothing, education, and health. The development of the non-food goods and services selection was also influenced by the consumption patterns of the population. In September 2022, the Central Statistics Agency or BPS recorded poverty rate at 9.57%, higher than the denomination obtained in March 2022 at 9.54%. Several factors also influenced this condition, including an increase in inflation due to high fuel prices.
Based on BPS data, the increase in the percentage of poverty had been felt since 2020 or the early days of the COVID-19 pandemic, peaking at 10.19% (September 2020). This pandemic prevalence indicated that the progress of Indonesia in reducing poverty over the previous decade was in vain. In this case, the country expanded its social protection programs to help new and pre-existing poor people, leading to the following downward trend at 10.14% (March 2021); 9.71% (September 2021); and 9.54% (March 2022). However, in September 2022, poverty rate repeatedly increased to 9.57% or 26.36 million poor people, which was quite high.

The phenomenon of poverty was understood through a causal relationship, as showed by empirical data, identifying two main causes. Firstly, natural factors, encompassing unfavorable conditions such as disasters, poor environmental conditions, and insufficient scientific development, which prevented the generation of wealth. Secondly, non-natural factors, which emphasized policies governing management of natural resources, contributed significantly to poverty by affecting the availability and distribution of wealth (Anik & Prastiwi, 2019). A similar occurrence was also explained by Cantika, where the availability of environment, resources, and access to affordability of development programs affected the economic structure of the community and caused poverty. However, poverty was specifically released when the culture of the community motivationally determined solutions from unsupportive natural conditions (Cantika, 2013: 102).

Poverty was also inseparable from increasing population growth, leading to lower per capita income and inflation due to higher monetary value. In this case, development was unbalanced and uneven between regions and capital-intensive, with poverty often motivated by poor resource needs and trade, inadequate natural environment, low knowledge levels, and insufficient information access (Haya et al., 2022). Furthermore, the persistent occurrence of poverty had a significant impact on life. This was because some of the consequences of poverty were increased mortality due to hunger and the inability to meet basic food needs. Poverty also contributed to increasing crime rates, as desperation and lack of income or skills were capable of driving people toward illicit actions to meet their needs. From these descriptions, addressing poverty required the involvement of people, communities, and the state. This indicated that people should possess a strong internal drive and adopt a proactive method to escape penury, toward effectively combating poverty. Creative reasoning and an active attitude were also essential in overcoming the challenges posed by the phenomenon, with the society responsible for sharing its social burden and supporting the alleviation efforts.

Economic inequality was responsible for emphasizing the condition of people with different standards of living. This showed that the ignorance of the inequality process prioritized the negligence of poverty, leading to social balance capable of specifically impacting other sectors. According to Article 34 of the 1945 Constitution paragraph (1), "The poor and abandoned children were cared for by the state. The Law of the Republic of Indonesia (UU) No. 13 of 2011 concerning the Handling of the Poor also stated that "the poor were the people lacking any
source of livelihood or those possessing a job without the ability to decently meet personal and family basic needs”. In this case, the state was mandated to establish a comprehensive mechanism to address poverty, which aligned with both religious teachings and constitutional obligations. The condition also entailed fostering collaborations between the government and institutions representing Islamic teachings, to meet the primary needs of citizens and the ummah (Undang-Undang Republik Indonesia Nomor 13 Tahun 2011 Tentang Penanganan Fakir Miskin, 2011). Moreover, Islam is responsible for teaching the value of being helpful to solve problems. To overcome the problem of poverty, social solution was provided through this teaching, by building concern for the surrounding environment to equalize welfare. The obligation of Zakat was also an obligation between people in Islam, to support each other in a situation.

Article 33 paragraph 3 of the 1945 Constitution stated that the state constitutionally had the power to regulate and manage wealth for the prosperity of the people. From this context, the state was automatically obligated to solve the problem of poverty through the power holders (Mu’is, 2021). Furthermore, social welfare was considered a fundamental right of citizens, imposing an obligation on the state to deliver well-planned, directed, and sustainable services to adequately meet basic needs. In Law Number 11 of 2009, several measures were outlined for the government to undertake, including (1) the provision of social counseling, services, job opportunities, and ease of business performance, (2) accessible basic health assistance, (3) elementary education fulfillment, (4) decent housing services, and (5) access to training and business capital for selling organizational outcomes. These programs aimed to enhance the fundamental business skills of the impoverished. In public policy decision-making, the active involvement of the poor was also essential to ensure the realization of basic rights, ultimately elevating the quality of life in a sustainable and secure pattern (Undang-Undang Republik Indonesia Nomor 11 Tahun 2009 Tentang Kesejahteraan Sosial, 2009).

Based on these descriptions, several efforts were conducted by the government to prevent and overcome poverty, such as the establishment of social media programs for the people. These services included the Smart Indonesia (education), National Health Insurance (health), Family Hope, and Food Assistance in the Form of Rice/Aid Non-Cash Food Programs (Kominfo, 2018). The government also expanded aid programs to various sectors, to accelerate poverty reduction. In addition, community empowerment programs were carried out to support national priority services in 2021. This included National Economic Recovery Program (PEN), which increased community income after the COVID-19 pandemic disaster (https://www.kemenkopmk.go.id). In the teachings of Islam, the condition of the poor was also highly considered. This was observed from the existence of several verses of the Qur’an and Hadith of the Prophet, where Muslims were commanded to care about their fate through the provision of help. Even the Qur’an labelled the people apathetic to the fate of the poor as religious liars, as observed in Sura Al-Ma’un verses 1-3. In handling the poor, one of efforts of Islam emphasized the distribution of Zakat to the entitled for welfare improvement. This indicated that
the poor were the priority group to obtain Zakat among eight obligated parties (Suryadi, 2018).

The fundamental goal of the Islamic economic system was to foster togetherness and socio-economic justice, as observed in the teaching/commandment to pay Zakat, which effectively bridged the economic gap between the rich and the poor. Zakat also embodied principles of assistance and the elimination of greed within the Muslim community, as well as prevented the concentration of wealth among a few people. Moreover, the well-off were obligated to aid the needy (poor) toward alleviating poverty within the community (Nor Paizin, 2021). This highlighted the incorporation of Zakat into Islamic wealth management, connecting the space between the impoverished and affluent (Iskandar, Possumah, Aqbar, 2021). It was also beneficial within social and economic fields in community development. For social field, Zakat was used to build kinship between muzakki and mustahik, while meeting the needs of life and empowering a sustainable economy in the economic sector. This performance in the economic sector was conducted through the distribution of the potential business money capable of multiplying wealth. From these descriptions, Zakat was capable of empowering underprivileged communities by building community independence (Hamidah et al., 2021).

Based on the BPS poverty standard (September 2022) of IDR 2,121,637/poor household/month, BAZNAS and all Zakat managers conducted poverty alleviation efforts for 463,154 poor people, with 194,543 being categorized as extremely impoverished. This contribution represented 1.76% of national poverty alleviation efforts (September 2022), benefiting a total of 26.36 million people (Zaenal et al., 2023). As an instrument of poverty alleviation, the functions of Zakat became the mandate of Law No. 23 of 2011 in Article 3. According to Article 3B of this Law, Zakat management realized community welfare and poverty reduction, indicating that all forms of activities and derivatives of other relevant events helped in alleviating societal penury. From this context, the role of Zakat generally emphasized the improvement of a mustahik life toward becoming a muzakki.

The broader mission of Zakat also emphasized the enhancement of the societal welfare in material and spiritual aspects. This enhancement was accomplished through a mechanism redistributing income from the privileged to the less fortunate, intervening to meet the primary needs of mustahik and lift them out of poverty (Moving Out of Poverty/MOP). The distribution of Zakat also transitioned mustahik to become muzakki (Moving Out of Mustahik/MOM). Besides its role in poverty alleviation, BAZNAS also played a crucial part in alleviating extreme poverty in Indonesia. This was in line with Presidential Instruction Number 4 of 2022, issued on June 8, 2022, which directed the funding for accelerating extreme poverty elimination from the State, Regional, and Village Revenue and Expenditure Budgets, as well as other legitimate and non-binding sources, according to appropriate laws and regulations.

The acceleration of extreme poverty elimination was targeted through policy strategies, encompassing the reduction of public expenditure burdens, social
income elevation, and decreasing the number of impoverished areas. In this context, BAZNAS, as a Non-structural Government Institution, played a vital role in managing Zakat duties and functions to enhance relevant benefits, promoting community welfare, as well as extreme poverty reduction and alleviation. Zakat distribution and implementation also emphasized key areas, such as Education, Health, Humanity, Da'wah, Advocacy, and Economics. In addition, considering social protection budget in the 2022 State Budget, which amounted to 431.5 trillion Rupiah, national Zakat funds accounted for 5.1% or 22.2 trillion Rupiah.

Based on these descriptions, poverty was one of the fundamental problems afflicting various countries. In the concept of the welfare state, social and economic fields were the center of the government attention actively involved in solving problems, especially poverty. This showed that the state should carry out its main function of meeting the basic needs of the people. These conditions were required because of the non-allowance of people to compete freely, which often caused inequality. From the provisions of the preamble to the Constitution of the Republic of Indonesia in 1945, the welfare advancement of people, prioritizing a decent life of entitlement, was the responsibility of the government. This was specifically in line with Article 34 paragraph (1) of the 1945 Constitution, where “The poor and abandoned children were cared for by the state”. Therefore, the government, as the executor of state power, should be able to produce policies to improve welfare and protection programs for all citizens, especially the vulnerable. Indonesia was also one of the countries with the majority of its citizens adhering to the Islam religion. This proved that the religion had a concept emphasizing mutual help in building social order. One of the patterns of building this order was the provision of Zakat, which encompassed practicing religious teachings and social relationship addressing. In this case, Zakat became national resource as socio-economic capital efforts, to empower the ummah (community) requiring trustful and appropriate management.

The presence of Islam, as a religion abundant in compassion for humanity and the universe, profoundly influenced the patterns of life for society, especially within Muslim communities of a country. This showed that religious teachings extended beyond regulating divine relations through worship; serving as a comprehensive guide for all aspects of human life. In the field of social relations, Islam also provided the guidelines fostering a spirit of concern for the welfare of the Ummah (community) and its well-being (KhayisatuZahro & Herliandis, 2015). Moreover, state wealth was considered a public financial asset that should be managed fairly, necessitating responsive budget planning considering the interests of vulnerable groups, including the poor. The significant potential of Zakat from Muslims in Indonesia was also similarly harnessed to enhance the welfare of the people. From this context, Zakat, as a religious institution, was closely linked to economic conditions and played a pivotal role in improving community welfare.

According to Law No. 23 of 2011, a clear definition of Zakat was provided, encompassing the assets that should be contributed by Muslims/business entities and distributed to the entitled people, as stated in Islamic law. This law explicitly
stated that the purpose of Zakat was to realize community welfare, enhance social justice, and reduce poverty, ultimately striving to bridge the gap between the rich and the poor. Article 3 of Law Number 23 of 2011 also outlined the components of Zakat management, prioritizing planning, implementation, and coordination of activities involved in its collection, distribution, and application. From these descriptions, Zakat management aimed to improve the effectiveness and efficiency of services in maximizing the potential to overcome social inequality in the form of poverty and realize community welfare. When the welfare level of the people was becoming better, the receipt of Zakat subsequently increased, with its fund management and distribution impact being greater. However, Zakat was significantly effective in changing poverty map in the community when the distribution was appropriately on target to the mustahiq group (Wiradifa & Saharuddin, 2018). In PSAK No. 109, institutional Zakat management should also support Islamic law while being carried out responsibly and fairly regarding integrated data with accountable sustainability.

The economic recovery program should prioritize the poor group, aligning with shared principles and objectives between Islam and the state in poverty alleviation. This involved guiding welfare improvement programs, including job creation. Subsequently, the state-based Zakat management had its historical basis in Islamic Law, during the era of the Prophet Muhammad (peace be upon him). In Indonesia, the role of the state in this management practice also continued the tradition of Islamic kingdoms involvement before independence (Syahbandir, Alqarni, MAZ, Hakim, & Muhiddin, 2022). From these contexts, Zakat management, from planning to implementation and coordination, should be handled professionally and with trustworthiness. This indicated that the possession of an integrated policy between Zakat fund managers and the government was crucial in efficiently addressing poverty and inequality. The government also need to be responsible for managing Zakat and state wealth, providing necessary facilities to support poverty alleviation (Hakim & Syaputra, 2020). In addition, as previously explained, the government had social assistance (bansos) program, to accelerate poverty reduction and increase prosperity (Purnama, 2022).

The government assistance programs aimed at alleviating poverty also commonly encountered problems, especially during the validity of data on poor residents or households. This showed that public protests frequently emerged because of the problems, attributed to the data collection process conducted by human resources at the grassroots level, such as RT/RW (neighborhood) and village governments. To ensure data validity, the implemented methodology should adhere to standardized procedures and be transparently and honestly performed. Based on the Examination Results Report (LHP) for the second semester of 2021, errors were found in the distribution of the Family Hope (PKH), Non-Cash Food Assistance (BPNT), and BST (Cash Social Assistance) Programs. This error, according to the Audit Board (BPK), caused the state to suffer losses of up to 6.9 trillion rupiah. At least six errors were also observed in the distribution of social assistance to the government, which deviated from the provisions causing the inappropriateness of the public services. These errors included the following, (1) The Beneficiary Family
(KPM) data were not updated, with deceased people still recorded as beneficiaries. (2) The social aid recipients were not listed in the October 2020 Integrated DTKS (Social Welfare Data). The people were also not in local government proposals submitted through Social Welfare System-Next Generation (SIKS-NG) application, (3) Some people were still designated as social aid recipients in 2021 regardless of being considered problematic data in 2020, (4) Beneficiaries with invalid or unregistered Identity Numbers (NIK), (5) The disabled people provided with social assistance, and (6) The double data of social aid recipients (Purnama, 2022). Some people were not also included in social aid recipient data regardless of their worthy factual conditions.

From the perspectives of administrative law, especially in Article 11 of Ombudsman Regulation Number 26 of 2017 regarding Procedures for Accepting, Examining, and Completing Reports, some of the aforementioned errors were included in the category of maladministration. This categorization specifically emphasized the implementation of public services, which did not adhere to the appropriate flow. Another issue was the potential for maladministration related to the inconsistency in social assistance acquisition period. Despite meeting service quality standards, appropriate assistance still needs to be conducted swiftly and accurately (Purnama, 2022).

The goodwill of welfare improvement programs also necessitated cooperation among institutions with similar objectives. In this case, the programs were often operated independently due to the unfortunate lack of coordination. Although several sectors in various state institutions had interconnected programs capable of mutually bolstering welfare improvement, inadequate collaboration still hindered the progress. Data collection also presented a vital aspect of poverty alleviation efforts, with accurate information being crucial in supporting poverty reduction. The information was also crucial in providing reliable facts for the policy-making aimed at enhancing the living conditions of the poor (Suryani & Fitriani, 2022). This was in line with the distribution of Zakat, which should be spread to mustahik by considering the priority scale emphasizing the principles of equity, justice, and territoriality responsible for the requirements of data on worthy parties. The potential and realization of Zakat, which had a significant disparity, also posed a distinct challenge for relevant organizing organizations. To maximize this potential and realization, the organizations should reform their existing Zakat governance and increase public awareness. Regulations were also observed to standardize and foster competition among Zakat management organizations, toward equalizing appropriate standards regarding jurisprudential aspects.

Based on these descriptions, Zakat Management Organizations frequently encountered challenges in distinguishing between the mustahik (those eligible to obtain Zakat) whose circumstances genuinely required the funds and those not considered a top priority. This issue was continuously complicated when recipients claimed to be mustahik despite not belonging to Zakat-approved category. The criteria for determining the impoverished and destitute were also commonly overly simplistic, leading to difficulties in distributing the funds to priority mustahik
This was inextricably connected to the muzaki comprehension of Zakat law. In this case, the ignorance of the muzaki included the following reasons, (1) not understanding when Zakat payment was obligatory, (2) the importance of Zakat in Islam, (3) the severity of Allah warning to those neglecting Zakat, and (4) the appropriate distribution patterns of Zakat. Insufficient understanding of Zakat jurisprudence also caused low awareness and realization of relevant payments (Huda et al., 2014).

The existence of an information system demonstrating transparency as a form of tax management accountability indicated that Zakat was being managed properly and accurately. Synergy was also essential in the implementation of Zakat and social aid funds, due to facilitating the application of various poverty alleviation empowerment programs. From these descriptions, integration of information system should provide credible and easily understood data tailored to the needs of its consumers, while adhering to Islamic Sharia. Moreover, data synchronization was essential because policy decisions need to emphasize trustworthy and credible information. This proved that good data accurately reflected the field conditions of citizens eligible for social assistance, with reliable and credible information causing public unrest. By collaborating with government institutions, Zakat management organizations such as BAZNAS, also carried out appropriate actions, proving the importance of integrating programs between agencies with welfare improvement events. This program integration should be conducted in a coordinated pattern, to prevent overlap.

According to Presidential Instruction Number 4 of 2022 of the Republic of Indonesia on the Acceleration of the Elimination of Extreme Poverty, the incorporation of program integration and synergy was necessary, accompanied by the cooperation between ministries, institutions, and local governments. This showed that the Coordinating Minister for Human Development and Culture determined the policy governing the data sources and categories used in the implementation of the programs designed to accelerate the eradication of extreme poverty. The Ministry of Home Affairs, Ministry of Villages, Development of Disadvantaged Regions, and Transmigration, Ministry of Social Affairs, National Population and Family Planning Agency, Ministry of National Development Planning/National Development Planning Agency, and Central Statistics Agency also collaborated on the preparation of recipient data with names and addresses (bg name, bg address), as targets for the eradication of extreme poverty. This implied that the Coordinating Minister for Human Development and Culture was presently authorized to coordinate institutions at the central and regional levels.

Based on these descriptions, Zakat administrators should collaborate to empower communities in line with their respective missions, responsibilities, and roles. In the 2022 State Budget, 431.5 trillion Rupiah were allocated for social protection, with nationwide Zakat funds amounting to 22.2 trillion Rupiah (5.1%) and contributing to the welfare of the populace. Weak database integration and limited public information also posed significant challenges to Zakat development in Indonesia. From this context, overlapping Zakat distribution led to mustahik
obtaining aid from multiple institutions, due to inadequate integrated databases and limited public information accessibility. Therefore, a shared database, especially for Zakat distribution and implementation, should be developed and accessible to all involved parties and the general public. This emphasized a primary development strategy for Zakat in Indonesia. In this case, the database development should include integrated mustahik or beneficiary system with government data, such as TNP2K (National Team for the Acceleration of Poverty Reduction). Relevant statistics on Zakat institutions and operators also need to be included, such as names, operating permits, and collection/distribution figures. These conditions indicated that the establishment of data-sharing platforms played a crucial role in improving distribution efficiency.

Regarding the appropriate resources, the government facilitated the collection of data on the people eligible for social and Zakat benefits. This showed that Zakat administrators should synchronize data collection with predetermined standards, to produce accurate information on eligible recipients. To alleviate poverty, potential errors in efforts also need to be avoided when necessary. In addition, the government and Zakat administrators were capable of collaborating to actively oversee its distribution. When the information system and space for participation were accessible, the validation and accuracy issues of data on impoverished people were easily resolved at the dataset collection and distribution stages. To enhance the precision and validity of data originating from public corrections, the system should then enable information updates. This showed that the administration of poverty alleviation was conducted with the participation of the public, as participants and evaluators of the data collection outputs.

To optimize Zakat distribution activities, BAZNAS Regulation No. 3 of 2018 regarding the Distribution and Utilization of Zakat was enacted toward ensuring compliance with Sharia and existing regulations. In PERBAZNAS No. 3 of 2018, the distribution of Zakat was also divided into two categories, namely charitable and utilized. From these contexts, curative programs consisted of education expenses, recuperative treatment, channels of aiding victims of human catastrophes, assistance with dawah, and worship activities. Furthermore, the economic sector implemented Zakat application program, to alleviate destitution by increasing productive capacity. In the field of natural education, assistance was also provided for the enhancement of life skills competency, with the health sector emphasizing the construction of appropriate infrastructure and facilities.

Based on these descriptions, management of funds by muzaki or mustahik was plagued by consumptive issues. This showed that the efficacy of Zakat application program should be a top priority for relevant management purposes. The application programs should also adhere to the appropriate principles when providing genuine and sustainable prosperity. This was inextricable from one of the primary objectives of Pengelola Zakat, which emphasized the conversion of mustahik to muzaki. In addition, mustahik Zakat was augmented with resources and talents, indicating that the funds were distributed in the sphere of production for the
self-sufficiency and prosperity of people. From these contexts, the rate of poverty in Indonesia undoubtedly enabled more difficulty to obtain Zakat in the future. For Zakat management organizations, the prevalence of destitution also increased the number of mustahik that should be assisted. This showed that the organizations need to strengthen distribution and application programs, for the disbursement of the funds to be genuinely effective and suitable. Maximizing fund collection and validating the data incorporated into government assistance programs were also crucial, to ensure appropriate accuracy.

CONCLUSION
In conclusion, possessing a mustahik database was crucial for efficiently managing Zakat and social assistance distribution, reducing double distributions, and ensuring eligible people were included in the system. The state also need to allocate resources to guarantee the accuracy of poverty alleviation programs. Moreover, integration of data collection across relevant agencies demanded a substantial commitment, involving those managing state funds for social relief programs and Zakat distribution to eligible recipients. From this context, a legal foundation was necessary to support data integration and institutional coordination. The awareness about promptly returning items to their appropriate owners when misallocated was also very important.

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