

# Rocipi's Analysis of the Policy on the Implementation of Professional Zakat for Civil Servants in Sinjai Regency

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Received: 04-06-2025

Revised: 15-06-2025

Accepted: 19-06-2025

## Info Artikel

## Abstract

### Keywords:

*Rocipi, Professional Zakat, Civil Servants, Sinjai*

### Kata Kunci:

*Rocipi, Zakat Profesi, Aparatur Sipil Negara, Sinjai*

This study aims to examine Rocipi's analysis of the implementation of professional zakat policy for civil servants in Sinjai Regency. This is a qualitative study. The research design is field research. The results of this study indicate that based on the analysis using the Rocipi method, there is an opportunity to accelerate the implementation of professional zakat for civil servants in Sinjai Regency in the form of the large potential for professional zakat in Sinjai Regency. Additionally, challenges were identified that hinder the implementation of professional zakat for civil servants in Sinjai Regency, including the absence of local regulations specifically governing the implementation of professional zakat for civil servants in Sinjai Regency, an incomplete integration of the muzakki database, low transparency and digitalisation, insufficient socialisation, the absence of performance evaluations for UPZ in relevant agencies, limited understanding among muzakki, differences in perspectives regarding the obligation of professional zakat, insufficient competence of zakat collectors, limited support from the local government and the Ministry of Religion, poor communication among zakat collectors, the insignificant contribution of professional zakat to the local budget, and some civil servants believe that zakat is merely an individual responsibility.

### Abstrak:

Penelitian ini bertujuan mengkaji analisis Rocipi terhadap kebijakan penerapan zakat profesi bagi Aparatur Sipil Negara (PNS) di Kabupaten Sinjai. Jenis penelitian ini adalah penelitian kualitatif. Desain penelitian ini adalah penelitian lapangan. Hasil penelitian ini menunjukkan bahwa berdasarkan analisis dengan metode Rocipi ditemukan peluang mengakselerasi penerapan zakat profesi bagi Aparatur Sipil Negara (PNS) di Kab. Sinjai berupa besarnya potensi zakat profesi bagi di Kab. Sinjai. Selain itu, juga ditemukan problem yang menghambat penerapan zakat profesi bagi PNS di Kabupaten Sinjai berupa Ketidadaan regulasi daerah yang mengatur secara khusus penerapan zakat profesi bagi Aparatur Sipil Negara (PNS) di Kabupaten Sinjai, database muzakki belum terintegrasi secara maksimal, rendahnya transparansi dan digitalisasi, tidak massifnya sosialisasi, tidak adanya evaluasi kinerja UPZ pada instansi-instansi terkait, minimnya pemahaman muzakki, perbedaan pandangan dalam kewajiban zakat profesi, minimnya kompetensi amil, minimnya support pemerintah daerah dan kementerian agama setempat secara khusus, kurangnya komunikasi antar amil, tidak signifikannya

## A. INTRODUCTION

In Indonesia, poverty is a major obstacle to economic growth and development. The poverty rate, unemployment, and social inequality within society are always related to the country's macroeconomic conditions. Preventive measures are needed to ensure that the national monetary crisis that once struck this country does not recur. The rupiah currency should not be the sole pillar of the Indonesian economy; rather, the economy should also rely on social pillars, which are the foundation upon which the nation's social fabric remains strong and resilient. Philanthropy is one of these pillars. In Indonesia, there are various types of charitable activities that can be categorised or classified as philanthropic activities influenced by Islam.<sup>1</sup> Among them is zakat, coupled with the economic crisis that is still being felt today and the successive disasters that have further spurred the world of zakat in Indonesia. The rise of social institutions is not as visible as usual, with recorded figures reaching trillions of rupiah in the form of cash and goods.<sup>2</sup>

Philanthropy itself is a form of *māliyah* worship. The practice of Islamic philanthropy has existed since the early days of Islam and began to develop into one of the most well-known practices as Islam grew.<sup>3</sup> Islam should serve as a model in the world of philanthropy, as evidenced by the success of a brilliant breakthrough that became a solution to poverty, providing a new and effective formula that has been adopted in the application of philanthropy. The majority of research on philanthropy around the world proves that progress in philanthropy is strongly linked to the welfare of society. The majority of middle-class Muslims benefit from voluntary charitable activities in Egypt, Jordan, and Yemen. This is indicated in the example of the strong relationship between the development of philanthropy and the use of social theory by Jannie Clark in her research. As is commonly understood, the realisation of social justice and democracy is supported by philanthropic practices. Similarly, the teachings of Islam and Islamic philanthropic practices, as identified and promoted by Islamic philanthropic studies in general, also play a significant role in this regard.<sup>4</sup>

Perhaps because zakat is the greatest potential source of philanthropy in Indonesia and, of course, to overcome the country's monetary crisis. Considering that Indonesia is still in a monetary

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<sup>1</sup> Amelia Fauzia, *Filantropi Islam: Sejarah Dan Kontestasi Masyarakat Sipil Dan Negara Di Indonesia*, I (Yogyakarta: Gading Publishing, 2016), 21.

<sup>2</sup> IMZ, "Mengentaskan Kemiskinan Melalui Filantropi Islam Berbasis Pemberdayaan Komunitas," Official Website of IMZ, n.d., <http://www.imz.or.id/new/article/42/mengentaskan-kemiskinan-melalui-filantropi-islam-berbasis-pemberdayaan-komunitas/?lang=id>.

<sup>3</sup> Fauzia, *Filantropi Islam: Sejarah Dan Kontestasi Masyarakat Sipil Dan Negara Di Indonesia*, 31.

<sup>4</sup> Fauzia, 15.

crisis.<sup>5</sup> Philanthropy or generosity as a form of socio-economic solidarity is present as a solution in meeting the needs of affected communities.<sup>6</sup> One of the reasons for the high poverty rate in Indonesia is the suboptimal implementation of zakat, as zakat is one of the best instruments for lifting people out of poverty.<sup>7</sup> Director of Distribution and Empowerment at Baznas Irfan Syaumi Beik said that the potential for zakat in Indonesia reaches Rp 233.8 trillion. The largest contributor is professional zakat. However, the potential for corporate zakat is still low.<sup>8</sup> The potential for zakat in Indonesia is enormous, estimated at Rp 234 trillion per year.<sup>9</sup>

Among these potential sources of zakat, professional zakat can serve as a role model in terms of its potential and achievements. This is particularly true for professional zakat for civil servants, specifically civil servants. This is because professional zakat for civil servants is considered to be a more stable source of income. For example, compared to zakat from agriculture, which depends on the season, and zakat from companies, which depends on company profits. Civil servants are also considered to be at the forefront in implementing this professional zakat policy, which is directly related to their role as civil servants, namely as implementers of public policies, as stated in Article 10 of Law No. 5 of 2014, and their duties as Civil Servants, which include implementing public policies established by personnel management officials in accordance with applicable laws and regulations, as stipulated in Article 11 of Law No. 5 of 2014. As is known, the obligation of professional zakat under Law No. 23 of 2011 and the technical details of the nisab (threshold) and rate of zakat are specified in detail in Minister of Religion Regulation No. 31 of 2019. Both regulations cannot be denied as public policies. Therefore, Civil Servants are absolutely obligated to implement both regulations. Thus, professional zakat for Civil Servants should serve as a model for zakat in Indonesia. This is also because such a zakat model can be directly controlled by the government through regulations that clearly outline direct coordination from the government to Civil Servants regarding the implementation of professional zakat.

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<sup>5</sup> Atikah Umiyani, "Mantan Menteri BUMN Beberkan Persamaan Krisis COVID-19 Dengan Krisis 1998," Akurat.co, 2020, <https://akurat.co/ekonomi/id-1120109-read-mantan-menteri-bumn-beberkan-persamaan-krisis-covid19-dengan-krisis-1998>.

<sup>6</sup> "Kekuatan Filantropi Di Tengah Wabah Covid-19 Di Bulan Ramadhan - Halaman 4 - Tribun-Timur.Com," accessed July 16, 2024, <https://makassar.tribunnews.com/2020/05/12/kekuatan-filantropi-di-tengah-wabah-covid-19-di-bulan-ramadhan?page=4>.

<sup>7</sup> Salmah Salmah, Rahmawati Muin, and Trisno Wardy Putra, "Efektifitas Manajemen Zakat Pada Badan Amil Zakat Nasional (Baznas) Kabupaten Gowa," *Madinah: Jurnal Studi Islam* 8, no. 2 (December 1, 2021): 317–27, <https://doi.org/10.58518/MADINAH.V8I2.1541>.

<sup>8</sup> "Potensi Zakat Profesi Sangat Besar, Tapi Kurang Tergarap - Jawa Pos," accessed July 15, 2024, <https://www.jawapos.com/ekonomi/01243401/potensi-zakat-profesi-sangat-besar-tapi-kurang-tergarap>.

<sup>9</sup> "Potensi Zakat Di Indonesia Besar Capai Rp 234 Triliun Per Tahun - TribunNews.Com," accessed July 15, 2024, <https://www.tribunnews.com/nasional/2021/09/21/potensi-zakat-di-indonesia-besar-capai-rp-234-triliun-per-tahun>.

One example of the implementation of professional zakat within the Sinjai Regency Government. “Within the Sinjai Regency Government, there are approximately 8 government agencies that regularly distribute zakat, with a total of over 100 recipients, as well as several vertical agencies that also regularly distribute zakat,” he said. Overall, the Sinjai Zakat Management Board (Baznas) successfully collected zakat, sadaqah, and infak averaging approximately Rp60 million per month, which is distributed to meet the needs of the recipients. Furthermore, Ahmad Mudzakkir explained that within the Sinjai Regency Government alone, there are approximately 5,000 civil servants. If all civil servants consciously and regularly contribute zakat from their income, Baznas Sinjai could collect around Rp500 million per month. “If this is realised, the Sinjai Regency Government will be greatly assisted, especially in terms of the implementation of development projects and the improvement of the local economy.”<sup>10</sup>

The economy in Sinjai Regency during the Covid-19 pandemic continued to grow, albeit at a slower pace of 1.55%..<sup>11</sup> Sinjai ranks third in South Sulawesi with the highest GDP growth rate in 2020.<sup>12</sup>

We also observed an increase in Sinjai Regency's PAD in 2020. Sinjai Regency's economy in 2020 experienced an increase compared to the previous year. The growth rate of Sinjai Regency's GRDP in 2020 reached 1.55 percent.<sup>13</sup> Local revenue of Sinjai Regency was Rp. 98,602 million in 2020.<sup>14</sup> According to data from the Sinjai District Financial and Asset Management Agency, the realisation of the Sinjai District Government's revenue in 2019 was 1,136.257 billion rupiah. Of this amount, local revenue (PAD) alone reached 102,318.759 billion rupiah.<sup>15</sup> The unemployment rate increased from 2019 to 2020.<sup>16</sup>

The poor population in Sinjai Regency experienced fluctuations from 2014 to 2019. The government has certainly continued its efforts to reduce poverty rates. However, during that period, there were fluctuations in both the number and percentage of the poor population. In 2019, the number of poor residents in Sinjai District was 22,270 people, or 9.14 percent of the total population of Sinjai District. The high number of people at risk of poverty in Sinjai is

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<sup>10</sup> Pemerintah Daerah Kabupaten Sinjai, “Baznas Sinjai Dorong PNS Bayar Zakat Secara Rutin,” Portal Resmi Kabupaten Sinjai, 2020, <https://www.sinjaikab.go.id/v4/2020/12/29/baznas-sinjai-dorong-pns-bayar-zakat-secara-rutin/>.

<sup>11</sup> Badan Pusat Statistik Kabupaten Sinjai, *Statistik Daerah Kabupaten Sinjai 2021* (Sinjai: BPS Kabupaten Sinjai, n.d.), 23.

<sup>12</sup> Badan Pusat Statistik Kabupaten Sinjai, 25.

<sup>13</sup> Badan Pusat Statistik Kabupaten Sinjai, *Kabupaten Sinjai Dalam Angka Sinjai Regency In Figures 2021* (Sinjai: BPS Kabupaten Sinjai, n.d.), 236.

<sup>14</sup> Badan Pusat Statistik Kabupaten Sinjai, *Statistik Daerah Kabupaten Sinjai 2021*, 4.

<sup>15</sup> Badan Pusat Statistik Kabupaten Sinjai, *Kabupaten Sinjai Dalam Angka Sinjai Regency In Figures 2021*, 19–20.

<sup>16</sup> Badan Pusat Statistik Kabupaten Sinjai, 35.

indicated by the fluctuating number of poor residents in Sinjai throughout the years 2015-2020.<sup>17</sup> Then, the number of Muslims in Sinjai, starting from Bulupoddo subdistrict, was 17,522 out of a total population of 17,522,<sup>18</sup> Pulau Sembilan subdistrict, 7,568 out of a total of 7,568,<sup>19</sup> Sinjai Barat subdistrict, 25,862 out of a total of 25,873,<sup>20</sup> Sinjai Borong subdistrict, 17,718 out of a total of 17,718,<sup>21</sup> Sinjai Selatan Subdistrict: 40,473 out of a total of 40,473,<sup>22</sup> Sinjai Tengah subdistrict, 28,337 out of a total of 28,337,<sup>23</sup> Sinjai Timur subdistrict, 33,765 out of a total of 33,765,<sup>24</sup> Sinjai Utara subdistrict, 50,368 out of a total of 50,498,<sup>25</sup> and Tellulimpoe subdistrict, totalling 37,724 out of a total of 37,724.<sup>26</sup> Based on the description of the Muslim population in the nine subdistricts of Sinjai Regency, it can be understood that the majority or almost all of the population in Sinjai Regency is Muslim.

Therefore, the implementation of professional zakat within the Sinjai Regency Government, taking into account that Sinjai Regency has various strategic elements, such as a large local revenue, a Muslim population that is the majority or nearly the entire population, and the challenge of a high number of poor people in Sinjai Regency. Through professional zakat, which has a large number of zakat payers within the Sinjai Regency Government, this could serve as a solution to the presence of impoverished residents, given the abundant potential of professional zakat. However, the question arises whether the management of professional zakat has been in accordance with regulations, whether its allocation has been targeted appropriately, and whether it aligns with Islamic law and positive law. Looking at the data, the achievement of professional zakat is far from the target, particularly during the years 2020-2021. The number of zakat payers is still far below the target. In 2020, the potential zakat amount was Rp4,200,000,000, with an achievement of Rp270,302,448, targeting 2,500 zakat payers and achieving 155 zakat payers. In

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<sup>17</sup> Badan Pusat Statistik Kabupaten Sinjai, *Statistik Daerah Kabupaten Sinjai 2021*, 7.

<sup>18</sup> Badan Pusat Statistik Kabupaten Sinjai, *Kecamatan Bulupoddo Dalam Angka Bulupoddo Subdistrict In Figures 2021* (Sinjai: BPS Kabupaten Sinjai, 2021), 8.

<sup>19</sup> Badan Pusat Statistik Kabupaten Sinjai, *Kecamatan Pulau Sembilan Dalam Angka Pulau Sembilan Subdistrict In Figures 2021* (Sinjai: BPS Kabupaten Sinjai, 2021), 8.

<sup>20</sup> Badan Pusat Statistik Kabupaten Sinjai, *Kecamatan Sinjai Barat Dalam Angka Sinjai Barat Subdistrict In Figures* (Sinjai: BPS Kabupaten Sinjai, 2021), 8.

<sup>21</sup> Badan Pusat Statistik Kabupaten Sinjai, *Kecamatan Sinjai Borong Dalam Angka Sinjai Borong Subdistrict In Figures 2021* (Sinjai: BPS Kabupaten Sinjai, 2021), 8.

<sup>22</sup> Badan Pusat Statistik Kabupaten Sinjai, *Kecamatan Sinjai Selatan Dalam Angka Sinjai Selatan Subdistrict In Figures 2021* (Sinjai: BPS Kabupaten Sinjai, 2021), 8.

<sup>23</sup> Badan Pusat Statistik Kabupaten Sinjai, *Kecamatan Sinjai Tengah Dalam Angka Sinjai Tengah Subdistrict In Figures 2021* (Sinjai: BPS Kabupaten Sinjai, 2021), 8.

<sup>24</sup> Badan Pusat Statistik Kabupaten Sinjai, *Kecamatan Sinjai Timur Dalam Angka Sinjai Timur Subdistrict In Figures 2021* (Sinjai: BPS Kabupaten Sinjai, 2021), 8.

<sup>25</sup> Badan Pusat Statistik Kabupaten Sinjai, *Kecamatan Sinjai Utara Dalam Angka Sinjai Utara Subdistrict In Figures 2021* (Sinjai: BPS Kabupaten Sinjai, 2021), 8.

<sup>26</sup> Badan Pusat Statistik Kabupaten Sinjai, *Kecamatan Tellulimpoe Dalam Angka Tellulimpoe Subdistrict In Figures 2021* (Sinjai: BPS Kabupaten Sinjai, 2021), 8.

2021, the zakat potential was Rp7,200,000,000, with an achievement of Rp623,290,104, targeting 3,000 zakat payers and achieving 235.<sup>27</sup>

Through professional zakat, which has many zakat payers within the Sinjai Regency Government, poverty can be alleviated, given the abundant potential of professional zakat. However, the achievement is far from the target. The number of zakat payers, especially civil servants, who pay zakat, especially professional zakat, actually contributes significantly to fluctuations in the number of poor people as zakat recipients. High poverty rates indicate a surge in the number of zakat recipients. Poverty signifies indicators of the need for zakat, obligations that have not been fulfilled by zakat payers, and rights that have not been fully obtained by zakat recipients. Moreover, nearly 100% of the population in Sinjai is Muslim. The distribution of zakat, including professional zakat, to eligible recipients, including the poor, returns to the zakat income from zakat payers. However, in Sinjai District, the achievement of professional zakat is still far from the target. Therefore, the actual issue is how to implement professional zakat for civil servants at the Baznas of Sinjai District, which will then be measured using Roccipi. Roccipi is a method designed to achieve problem-solving.<sup>28</sup>

Ann, Robert Siedman, and Nalin Abeysekere<sup>29</sup> introducing the Problem Solving methodology using a measurement tool known as ROCCIPI. This measurement tool is an instrument for identifying social problems that arise as a result of the enforcement of laws and regulations.<sup>30</sup>

Based on this, the researcher considers it necessary to conduct further studies in a research entitled “Roccipi's Analysis of the Policy on the Implementation of Professional Zakat for Civil Servants in Sinjai Regency”.

The novelty of this study can be seen through a literature review, namely the results of previous relevant studies. Based on the results of the search, among others, there are studies that highlight the Roccipi method and the application of professional zakat for civil servants, but with different focuses. Muh. Nastain and Haniyah Shofiyatul Aini highlight the Regional Policy of

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<sup>27</sup> Badan Amil Zakat Nasional Kabupaten Sinjai, “Realisasi Penerimaan Zakat Profesi Dan Potensi Tahun 2019-2022 BAZNAS Kab. Sinjai,” n.d.

<sup>28</sup> Ann Seidman, Robert B Seidman, and Nalin Abeyserkere, “Penyusunan Rancangan Undang-Undang Dalam Perubahan Masyarakat Yang Demokratis,” *Jakarta: Proyek ELIPS Departemen Kebakiman Dan Hak Asasi Manusia Republik Indonesia*, 2001; Ihsanul Ihsanul Maarif and Firdaus Arifin, “Komparasi Penggunaan Analisis Regulatory Method Sebagai Instrumen Pendukung Kebijakan Dalam Penyusunan Peraturan Perundang-Undangan,” *Litigasi* 23, no. 2 (2022): 272–90.

<sup>29</sup> Seidman, Seidman, and Abeyserkere, “Penyusunan Rancangan Undang-Undang Dalam Perubahan Masyarakat Yang Demokratis”; Rachmat Trijono, “Alternatif Model Analisis Peraturan Perundang-Undangan,” *Jurnal Rechts Vinding: Media Pembinaan Hukum Nasional* 1, no. 3 (2012): 361–74.

<sup>30</sup> Trijono, “Alternatif Model Analisis Peraturan Perundang-Undangan.”

Surabaya City in the Implementation of Child Protection through Roccipi analysis.<sup>31</sup> Muhammad Syafei et al. further examined the application of the ROCCIPI method in the formulation of village regulations on land use plans in Sekadau district.<sup>32</sup> Meanwhile, Hamdani et al. emphasised the urgency of implementing the ROCCIPI Method in the formulation of village regulations on the protection and management of peatland and mangrove ecosystems in Kubu Raya Regency.<sup>33</sup> On the other hand, Amrin et al. highlighted the implementation of professional zakat for civil servants from the perspective of Islamic law in the Ambalawi District Government.<sup>34</sup> Meanwhile, Nindi Azizah Alfriani et al. focused more on highlighting the factors that influence the interest of muzakki in paying professional zakat for civil servants at the DKI Jakarta Regional Office of the Ministry of Religious Affairs.<sup>35</sup> Thus, the five form a complementary framework for Roccipi's analysis of the policy on the implementation of professional zakat for civil servants, from upstream (policy) to downstream (technical implementation).

The fundamental difference between the five previous studies and this study is that this study specifically focuses on Roccipi's Analysis of the Policy on the Implementation of Professional Zakat for Civil Servants in Sinjai Regency. Based on this new perspective, the results of this study can contribute to problem solving regarding the policy on the implementation of professional zakat for civil servants based on the Roccipi method.

## B. METHODS

This type of research is classified as qualitative, employing a sociological and ROCCIPI research approach. The research design is field research. The data for this study was collected in 2021-2022. The informants in this study are the Chairman of BAZNAS Sinjai Regency, Vice Chairmen I, II, III, and IV of BAZNAS Sinjai Regency, professional zakat payers, the Vice Regent of Sinjai, and the Head of the Regional Finance and Asset Agency of Sinjai Regency. Furthermore, the data collection methods used are observation, interviews, and documentation. Furthermore,

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<sup>31</sup> Muh Nastain and Haniyah S Aini, "ROCCIPI Analysis of Surabaya City's Regional Policy on The Implementation of Child Protection," *Journal of Transformative Governance and Social Justice* 2, no. 2 (2024): 146–59.

<sup>32</sup> Muhammad Syafei, Muhammad Rafi Darajati, and Adityo Darmawan Sudagung, "APPLICATION OF THE ROCCIPI METHOD IN PREPARATION OF THE VILLAGE REGULATIONS ON LAND USE PLANS AT SEKADAU REGENCY, WEST KALIMANTAN," *Jurnal Borneo Akcaya* 10, no. 2 (2024): 218–34.

<sup>33</sup> Hamdani Hamdani et al., "THE URGENCY OF APPLICATION OF THE ROCCIPI METHOD IN FORMING VILLAGE REGULATIONS REGARDING THE PROTECTION AND MANAGEMENT OF PEAT AND MANGROVE ECOSYSTEMS IN KUBU RAYA REGANCY," *PRANATA HUKUM* 18, no. 2 (2023): 153–70.

<sup>34</sup> Amrin et al., "Implementation of Professional Zakat of State Civil Apparatus In Indonesian In Islamic Law Perspective," *Profetika: Jurnal Studi Islam* 24, no. 01 (2023): 22–32.

<sup>35</sup> Nindi Azizah Alfriani, Achmad Fauzi, and Mardi Mardi, "Analysis Of Factors In Affecting Muzakki's Interest In Paying Professional Zakat For Civil Servants At The Kanwil Of The Ministry Of Religion Dki Jakarta," *International Journal of Multidisciplinary Research and Literature* 1, no. 5 (2022): 573–84.

data processing and analysis were conducted through three stages: data collection, data reduction, data presentation, and conclusion drawing.

### C. RESULTS AND DISCUSSION

Professional zakat from an Islamic legal perspective has been decided by the central government and reviewed by the Indonesian Ulema Council. Several scholars in the Indonesian Ulema Council who are considered competent and unlikely to make mistakes in determining the obligation to pay professional zakat for civil servants. Therefore, the management of the National Zakat Agency of Sinjai Regency wishes that all parties respect each other if there are differences of opinion. Thus, all internal and external parties of the National Zakat Management Board of Sinjai Regency should respect each other's opinions, provided that such opinions are based on sound grounds. This is in accordance with Law No. 23 of 2011 and various other laws specifically regulating zakat in Indonesia. These matters are also regulated in the compilation of Islamic law. Islamic law or sharia governing zakat matters has been established through legislation, and a team of expert staff from the government has been formed to handle or manage zakat-related matters. Therefore, the National Zakat Management Board of Sinjai District, as the implementing body on the ground, strives to apply what has been established as a reference, including the zakat laws themselves. It is important to note that there are differing opinions within Islamic law regarding professional zakat, but the National Zakat Management Agency adheres to the legislation, as the National Zakat Management Agency of Sinjai Regency is a government institution and believes that what has been established has been thoroughly reviewed. Therefore, if there are any differences of opinion, the National Zakat Management Board of Sinjai County respects them, does not dismiss them, and leaves room for such differences.<sup>36</sup>

Based on the decision of the National Zakat Agency, it is divided into three parts. The first opinion draws on the concept of agricultural zakat, the second opinion draws on the concept of gold or trade zakat, but the zakat rate remains at 2.5%. This is the general rule. The third opinion draws the nisab (minimum amount) of professional zakat to agricultural zakat and the zakat rate to gold zakat. The haul (time period) is calculated within a year. To ease the burden on zakat payers from the civil service sector, since salaries are paid monthly, deductions from salaries or income may be made monthly. The applicable legal regulation is Law No. 23 of 2011.<sup>37</sup>

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<sup>36</sup> Munir, "Hasil Wawancara-Wakil Ketua III Badan Amil Zakat Nasional Kabupaten Sinjai, 07 September 2022" (Sinjai, 2022).

<sup>37</sup> Musyarraf NM, "Hasil Wawancara-Wakil Ketua I Badan Amil Zakat Nasional Kabupaten Sinjai, 15 September 2022" (Sinjai, 2022).



The concept and practice of professional zakat in the field were briefly explained by the second deputy chairman of the National Zakat Agency of Sinjai Regency, who stated that professional zakat has become a controversial issue in its implementation, as there are often many who oppose the program to implement professional zakat for civil servants in Sinjai Regency, which is carried out by the National Zakat Agency of Sinjai Regency. Some argue that professional zakat is not mentioned in Islamic law, but when referring to the evidence, it is found that there is an obligation to pay zakat from income or earnings. The concept of professional zakat is that it is paid at the time of harvest. During the pandemic, there has been a decline in income, and the needs of the community have changed significantly during this time. For example, some civil servants are in debt, and some have cited that the remaining balance in their accounts is only Rp.500,000. Therefore, the National Zakat Management Agency of Sinjai District has conducted further socialization efforts. This poses a significant challenge for the National Zakat Management Agency of Sinjai Regency in implementing professional zakat for civil servants in Sinjai Regency. The agency is attempting to devise strategies for implementing professional zakat for civil servants in Sinjai Regency and hopes that these strategies will resolve the issues in the implementation of professional zakat for civil servants in Sinjai Regency. Despite ongoing complaints from civil servants in Sinjai District who refuse to pay professional zakat as zakat payers, citing the need for funds that should already be allocated as zakat, the management of the National Zakat Management Board of Sinjai District has addressed these concerns persuasively, emphasizing that what is needed—such as car loans or house loans—belongs to the zakat payer and is therefore subject to zakat. This does not mean that civil servants are in debt due to basic needs. As a reminder to civil servants who claim they cannot pay professional zakat, the National Zakat Management Board of Sinjai District will provide zakat to them, as they are considered eligible recipients. Complaints from zakat payers among civil servants regarding the implementation of professional zakat for civil servants in Sinjai District stem from the perception that their income or earnings are insufficient. If the nisab (threshold) is not met, they are advised not to pay. The management of the National Zakat Management Board of Sinjai District educates the public (zakat payers among civil servants) using simple, straightforward language.

These are the challenges in implementing professional zakat for civil servants in Sinjai District. Civil servants who meet the criteria as professional zakat payers are capable of fulfilling their worldly responsibilities, but their obligations for the hereafter remain unfulfilled. The mechanism for determining zakat recipients follows the 8 categories of zakat recipients in order. From the pre-pandemic period until the current pandemic, there have been no changes to the concepts of haul, nisab, and zakat rates. The concept of haul is one year. The same zakat

regulations apply to zakat payers from the civil servant community. Debts are settled first, followed by the payment of zakat at a rate of 2.5%. The legal regulations and Islamic law regarding the implementation of professional zakat, particularly for civil servants, are based on the existence of Law No. 23 of 2011, which provides legal legitimacy. The religious legitimacy is already established. Ultimately, this determines the steps taken to socialize the implementation of professional zakat for civil servants in Sinjai District, supported by both Islamic law and positive law.<sup>38</sup>

There are parties who oppose the government's policy on zakat, including professional zakat for civil servants, because it is not included in Islamic law, which is considered to be contrary to Law No. 23 of 2011. As stated in Article 1, a zakat payer is a Muslim individual or business entity who is obligated to give zakat to those entitled to receive it in accordance with Islamic law. Additionally, professional zakat has been included as an object of zakat, as stipulated in Article 4(2) of Law No. 23 of 2011. Furthermore, the regulation of professional zakat as an object of zakat is reinforced by the Minister of Religion of the Republic of Indonesia Regulation Article 17 of 2014, Minister of Religion of the Republic of Indonesia Regulation No. 31 of 2019, in Articles 26(1) and (2), which specify the nisab and rate of zakat on income, also known as professional zakat. The validity of professional zakat as an object of zakat is further clarified in the Fatwa of the Indonesian Ulema Council No. 3 of 2003. Additionally, civil servants are obligated as implementers of public policy. As stated in Article 10 of Law No. 5 of 2014, civil servants function as implementers of public policy. Meanwhile, the duties of ASN under Article 11 of Law No. 5 of 2014 include implementing public policies established by personnel management officials in accordance with applicable laws and regulations. Among these public policies is the implementation of professional zakat for ASN, which has been regulated under positive law in Indonesia.

Planning began with the preparation of the RKAT, followed by communication with the Sinjai Regional Government. Initially, the proposed regional regulation was not finalized and was hindered by regulations stipulating that religious regional regulations could not be implemented unless they were social regulations. As a temporary initiative, the Sinjai BAZNAS established a Memorandum of Understanding (MoU) with government agencies under the Sinjai District Government to implement professional zakat for civil servants who have reached the nisab threshold. However, the MoU was only valid for a maximum of four years as stipulated. As a result, some civil servants resigned due to the expiration or termination of the cooperation agreement or MoU. Additionally, BAZNAS Sinjai has resubmitted a proposal for regulations on

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<sup>38</sup> Abdul Jalil, "Hasil Wawancara-Wakil Ketua II Badan Amil Zakat Nasional Kabupaten Sinjai, 06 Oktober 2022" (Sinjai, 2022).

the implementation of professional zakat for civil servants in the form of a regent's instruction based on a comparative study in Bulukumba. Since the implementation of professional zakat for civil servants in Bulukumba District has been in effect using a “payroll system,” BAZNAS Bulukumba has collaborated with the local government of Bulukumba District in implementing professional zakat for civil servants in Bulukumba District. Bulukumba through the implementation of local regulations in the form of Bulukumba Regency Regulation No. 07 of 2015 and Regent Regulation No. 47 of 2016 on zakat management in Bulukumba Regency.<sup>39</sup> The National Zakat Agency of Sinjai Regency has proposed and is currently awaiting instructions from the regent in the form of a MoU/cooperation agreement between the National Zakat Agency of Sinjai Regency and the local government of Sinjai Regency. Salary deductions will be carried out by the Regional Finance and Asset Agency, and there will only be one UPZ, which will serve as a single point of contact.<sup>40</sup>

The collection of professional zakat is challenging due to the lack of a strong legal foundation that legitimizes professional zakat for civil servants amid ongoing debates over its implementation. Despite the existence of Law No. 23 of 2011, Government Regulation No. 60 of 2010, Minister of Religion Regulation No. 49 of 2019, and the Indonesian Ulama Council Fatwa No. 03 of 2003 regarding the legalization of professional zakat for civil servants, the implementation of professional zakat for civil servants has not yet been maximized. The ongoing debate over the legality of professional zakat from a sharia perspective can be addressed by the Indonesian Ulema Council's Fatwa No. 3 of 2003, which serves as a mediator to reconcile conflicting opinions. The legislation on the implementation of professional zakat for civil servants in Sinjai Regency is considered to require further strengthening through local regulations, similar to those implemented in other districts. The establishment of Zakat Units (UPZ) in vertical and horizontal government agencies is generally regulated in Article 16(1) of Law No. 23 of 2011 and specifically in Article 55(2) of Government Regulation No. 14 of 2014. Although civil servants, including civil servants, are mentioned in Article 10 of Law No. 5 of 2014 as public policy implementers, their duties under Article 11 of the same law include implementing public policies established by personnel management officials in accordance with applicable regulations. The implementation of professional zakat for ASN is part of the public policy carried out by the government through the National Zakat Management Agency of Sinjai District.

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<sup>39</sup> Ahmad Muzakkir, “Hasil Wawancara-Ketua Badan Amil Zakat Nasional Kabupaten Sinjai, 08 November 2022” (Sinjai, 2022).

<sup>40</sup> Ahmad Muzakkir, “Hasil Wawancara-Ketua Badan Amil Zakat Nasional Kabupaten Sinjai, 20 September 2022” (Sinjai, 2022).

The management of the National Zakat Agency of Sinjai Regency first sent a letter to government agencies in Sinjai Regency to conduct a socialization program. Once the schedule was set, the management of the National Zakat Agency of Sinjai Regency visited government agencies in Sinjai Regency to conduct a socialization program on the implementation of professional zakat for civil servants in Sinjai Regency. At that time, the management of the National Zakat Management Agency of Sinjai Regency will present a statement of willingness to set aside a portion of their income or earnings at a zakat rate of 2.5%, which will be transferred by Bank Sulselbar to the bank account of the National Zakat Management Agency of Sinjai Regency. If the relevant civil servants are willing, they are directed to fill out the statement of willingness, and the management of the National Zakat Management Board of Sinjai District then submits the statement of willingness to the Sulselbar Bank. The National Zakat Management Board of Sinjai District has established Zakat Collection Units (UPZ) in more than 20 government agencies, and the regulations have been drafted and approved.<sup>41</sup>

The dissemination of information on the implementation of professional zakat for civil servants to government agencies in Sinjai Regency has been scheduled annually, with specific targets set. However, this depends on the readiness of the agencies that have been scheduled.<sup>42</sup>

UPZ has not yet been established in all government agencies in Sinjai Regency; only a few have been involved in cooperation programs or MOUs for the implementation of professional zakat for civil servants in Sinjai Regency with the Sinjai Regency National Zakat Agency. Each UPZ in some agencies is required to provide a special bank account number. UPZ in some agencies act as extensions of the National Zakat Management Agency of Sinjai District in the collection and distribution of zakat. However, not all of them fully carry out the distribution function. The authority for distribution by UPZ that have been established in some government agencies is limited to the authority to nominate or propose beneficiaries and the distribution is carried out directly by the National Zakat Management Agency of Sinjai District through the Deputy Chairman II of the National Zakat Management Agency of Sinjai District, along with staff and local UPZ officials. Most UPZ officials in government agencies formed by the Sinjai District Zakat Management Board to collaborate with the Sinjai District Zakat Management Board in implementing professional zakat for civil servants in Sinjai District are unable or too busy to identify zakat recipients. Therefore, they handed over the responsibility entirely to the National Zakat Management Board of Sinjai District. Civil servants who are zakat payers also benefit from

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<sup>41</sup> Musyarrief NM, "Hasil Wawancara-Wakil Ketua I Badan Amil Zakat Nasional Kabupaten Sinjai, 07 September 2022" (Sinjai, 2022).

<sup>42</sup> Jalil, "Hasil Wawancara-Wakil Ketua II Badan Amil Zakat Nasional Kabupaten Sinjai, 06 Oktober 2022."

the distribution of professional zakat through the UPZ units established by the National Zakat Management Board of Sinjai District. For example, by designating zakat recipients by muzakki from among civil servants at the UPZ agencies established by the National Zakat Agency of Sinjai Regency, the amount of consumptive zakat distributed becomes larger or increases compared to the amount that would be handed over by muzakki from among civil servants. The distribution of both consumptive and productive zakat is carried out after a feasibility study of the recipients based on supporting data in addition to data from the UPZ. The priority scale for recipients is based on the 8 categories of zakat recipients. For example, if both poor and destitute individuals are identified, the destitute are given priority. Similarly, if both recipients are destitute, the most destitute among them is prioritized. The data of the recipients is then validated by the local UPZ. Feasibility studies for potential recipients are also conducted by the local UPZ. After that, the data of the recipients is compiled and submitted to the National Zakat Management Board of Sinjai District. Subsequently, the National Zakat Management Board of Sinjai District, through its Deputy Chairman II, conducts a field survey. If the criteria are met, the zakat distribution is carried out directly at that time without following complicated procedures. Afterward, the Deputy Chairman II, along with staff and local UPZ officials, request documents from the recipients, such as ID cards and family cards, to strengthen the recipient database. Prior to the establishment of the UPZ by the National Zakat Management Board of Sinjai District, the distribution and utilization of zakat were carried out through village governments, hamlets, and local communities, specifically the neighbors of potential zakat recipients.<sup>43</sup>

## **D. DISCUSSION**

The implementation of professional zakat for civil servants in Sinjai Regency is based on Law No. 23 of 2011.<sup>44</sup> However, the implementation of Professional Zakat for Civil Servants in Sinjai Regency has encountered problems due to the significant gap between the potential and actual collection of professional zakat. Based on the data, the collection of professional zakat has been far from the target throughout 2020-2021. The number of zakat payers is still far from the target. In 2020, the potential zakat amount was Rp4,200,000,000, with an achievement of

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<sup>43</sup> Abdul Jalil, "Hasil Wawancara-Wakil Ketua II Badan Amil Zakat Nasional Kabupaten Sinjai, 08-09 November 2022" (Sinjai, 2022).

<sup>44</sup> Munir, "Hasil Wawancara-Wakil Ketua III Badan Amil Zakat Nasional Kabupaten Sinjai, 07 September 2022."

Rp270,302,448, targeting 2,500 zakat payers and achieving 155 zakat payers. In 2021, the zakat potential was Rp7,200,000,000, with an achievement of Rp623,290,104, targeting 3,000 zakat payers and achieving 235.<sup>45</sup> by him in order to obtain problem solving.<sup>46</sup> introducing the Problem Solving methodology using a measurement tool known as ROCCPI. This measurement tool is an instrument for identifying social problems that arise as a result of the enforcement of laws and regulations.<sup>47</sup> To facilitate its implementation, this method is divided into: First, it is subjective because it depends on the roles of those involved in the formulation of local regulations, namely interests and ideology (values and attitudes). Second, it is objective because it depends on factors external to those involved, namely rules, opportunities, capacity, communication, and processes. This method can be used simultaneously to measure the implementation of local regulations, particularly in terms of communication and process within the community. ROCCPI is an identification of seven factors that often cause problems in the enforcement of a regulation. It is then divided into subjective and objective factors.<sup>48</sup>

### 1. Rule

In terms of rules, several shortcomings were identified that hinder the acceleration of the implementation of professional zakat for civil servants in Sinjai Regency. First, uncertainty regarding regional regulations on the implementation of professional zakat for civil servants in Sinjai Regency

Uncertainty regarding the ratification and enforcement of regional regulations on the implementation of professional zakat for civil servants in Sinjai Regency continues to this day. The draft proposal for local regulations on the implementation of professional zakat for civil servants in Sinjai District, which is expected to become an instruction from the Regent of Sinjai, is still awaiting approval from the Secretary of Sinjai District. The National Zakat Management Agency (BAZNAS) of Sinjai District has drawn lessons from the success of BAZNAS Bulukumba, which collaborated with the local government of Bulukumba District in implementing professional zakat for civil servants in Bulukumba District. Bulukumba based on a payroll system through the

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<sup>45</sup> Badan Amil Zakat Nasional Kabupaten Sinjai, "Realisasi Penerimaan Zakat Profesi Dan Potensi Tahun 2019-2022 BAZNAS Kab. Sinjai."

<sup>46</sup> Seidman, Seidman, and Abeyserkere, "Penyusunan Rancangan Undang-Undang Dalam Perubahan Masyarakat Yang Demokratis"; Maarif and Arifin, "Komparasi Penggunaan Analysis Regulatory Method Sebagai Instrumen Pendukung Kebijakan Dalam Penyusunan Peraturan Perundang-Undangan."

<sup>47</sup> Trijono, "Alternatif Model Analisis Peraturan Perundang-Undangan."

<sup>48</sup> Dody Nur Andriyan, "Content Analysis (Analisis Isi) Terhadap Peraturan Daerah Bernuansa Syariah Islam Di Kabupaten Banyumas," *Jurnal Suara Hukum* 1, no. 2 (2019): 121–41.

implementation of local regulations in the form of District Regulation No. 07 of 2015 and District Regulation No. 47 of 2016 on zakat management in Bulukumba District.<sup>49</sup>

It was also stated by the fourth vice chairman of the National Zakat Management Board of Sinjai Regency that the implications of the existing professional zakat regulations on the implementation of professional zakat, particularly for civil servants in Sinjai Regency, have not been significant. In fact, the regulations have consistently been socialised by the management of the National Zakat Management Board of Sinjai Regency. The dissemination of regulations has been ongoing in almost all government agencies in Sinjai Regency regarding the programs of the National Zakat Management Board of Sinjai Regency in accordance with existing regulations; however, the impact has not been significant.<sup>50</sup>

Regarding regional regulations on the implementation of professional zakat for civil servants in Sinjai Regency, the deputy regent of Sinjai believes that there is a need for more binding regional regulations for civil servants, and the regent of Sinjai needs to implement more binding regulations for civil servants in the implementation of professional zakat in Sinjai Regency. The existence of Law No. 23 of 2011 and the Ministry of Religion Regulation of the Republic of Indonesia No. 41 of 2019 has not been fully effective in addressing civil servants in Sinjai who meet the criteria as zakat payers to fulfil their professional zakat obligations, especially if these regulations have not been properly enforced at the local level. The programme for implementing professional zakat for civil servants in Sinjai District must continue to be promoted. The obligation and regulations regarding the implementation of professional zakat are not yet sufficiently binding for civil servants, making it seem as though they do not yet feel a sense of obligation.<sup>51</sup> Second, the wording in Article 3 paragraph 1 point h is considered not specific enough to refer to the income or salary of civil servants. As a result, civil servants tend to forget their obligation to pay zakat.

This was further emphasised by the statement of the third deputy chairman of the National Zakat Agency of Sinjai Regency, who stated that one of the challenges in implementing professional zakat for civil servants in Sinjai Regency is the absence of official rules or regulations issued by the local government of Sinjai Regency, unlike several other regencies. Even though education has been provided to zakat payers from among civil servants in Sinjai Regency, the National Zakat Management Board of Sinjai Regency cannot intervene, as the existing regulations

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<sup>49</sup> Muzakkir, "Hasil Wawancara-Ketua Badan Amil Zakat Nasional Kabupaten Sinjai, 08 November 2022."

<sup>50</sup> Ishak Amin, "Hasil Wawancara-Wakil Ketua IV Badan Amil Zakat Nasional Kabupaten Sinjai, 07 September 2022" (Sinjai, 2022).

<sup>51</sup> "Hasil Wawancara Dengan Andi Kartini Ottong, Wakil Bupati Kabupaten Sinjai Periode 2018-2023, Sinjai, 27 Agustus 2022," n.d.

governing the implementation of professional zakat for civil servants in Sinjai Regency are not mandatory and do not include penalties for non-compliance with these regulations, except for penalties related to the misuse of zakat funds.<sup>52</sup>

A similar sentiment was expressed by the Head of the National Zakat Agency of Sinjai Regency, who said that the rules or regulations governing the implementation of professional zakat for civil servants in Sinjai Regency are not supported by the local government of Sinjai Regency with strong power, i.e. with maximum or total support, and therefore the management of the National Zakat Agency of Sinjai Regency is dissatisfied with this situation. The management of the National Zakat Management Board of Sinjai Regency has repeatedly conveyed to the local government of Sinjai Regency that the management of zakat cannot be maximised without strong regulations to intervene in the implementation of religious rules. Because the implementation of professional zakat for civil servants in Sinjai Regency is final according to religious rules, with the command to take a portion of the muzakki's wealth in the Qur'an, but the command to take it cannot be carried out without a strong hand and that power is in the hands of the government. Therefore, the management of the National Zakat Management Board of Sinjai Regency consistently urges and advises the government to utilise this authority to regulate and enforce Islamic law, including the implementation of professional zakat for civil servants in Sinjai Regency, especially since it is supported by legislation.<sup>53</sup>

In addition, the implementation of professional zakat for civil servants is also hampered by regional regulations. The implementation of professional zakat for civil servants in Sinjai Regency has not been implemented by the Sinjai Regency government. The last meeting between the Sinjai Regency National Zakat Agency and the relevant agencies or institutions regarding the implementation of professional zakat for civil servants in Sinjai Regency has yet to produce any concrete results. There has been no increase in the number of zakat payers from the civil servant community, as no additional government agencies in Sinjai District have agreed to implement professional zakat for civil servants within their respective agencies.<sup>54</sup>

To date, the implementation of professional zakat for civil servants has only been limited to appeals, as there are no regulations from the Sinjai Regent regarding this matter. There are concerns that this could lead to human rights violations, as salaries are a right for the civil servants in question. The National Zakat Agency of Sinjai Regency requires strong measures in the

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<sup>52</sup> Munir, "Hasil Wawancara-Wakil Ketua III Badan Amil Zakat Nasional Kabupaten Sinjai, 07 September 2022."

<sup>53</sup> Ahmad Muzakkir, "Hasil Wawancara- Ketua Badan Amil Zakat Nasional Kabupaten Sinjai, 07 September 2022" (Sinjai, 2022).

<sup>54</sup> Amin, "Hasil Wawancara-Wakil Ketua IV Badan Amil Zakat Nasional Kabupaten Sinjai, 07 September 2022."



implementation of professional zakat for civil servants in Sinjai Regency through regulations from the Sinjai Regent.<sup>55</sup>

*Third*, the nature of Law No. 23 of 2011 is considered not binding on muzakki, in this case civil servants. Instead, it is only binding on zakat management institutions. This is reinforced by the opinion of the First Deputy Chairman of the National Zakat Management Board regarding the implications of existing professional zakat regulations on the implementation of professional zakat for civil servants in Sinjai District. The First Deputy Chairman of the National Zakat Management Board of Sinjai District stated that Law No. 23 of 2011 is also not actually binding, so the National Zakat Management Agency of Sinjai Regency also finds it difficult to directly impose the implementation of professional zakat on civil servants. Therefore, the National Zakat Management Agency of Sinjai Regency is currently intensifying its communication with the local government of Sinjai Regency. The National Zakat Management Board of Sinjai Regency is striving to establish a cooperation agreement/MoU between the National Zakat Management Board of Sinjai Regency and the local government of Sinjai Regency to maximise the collection of professional zakat for civil servants in Sinjai Regency, and this process is currently underway. Progress has reached 50% of the draft containing regulations on the implementation of professional zakat for civil servants in Sinjai Regency in the form of an instruction from the Regent of Sinjai.<sup>56</sup>

## 2. Opportunity

In terms of opportunity, the implementation of professional zakat for civil servants in Sinjai Regency is actually not difficult. Considering the potential of professional zakat in 2020 amounting to IDR 4,200,000,000 and in 2021 amounting to IDR 7,200,000,000.<sup>57</sup> This indicates that if the government is committed to implementing this policy on a large scale for civil servants in Sinjai Regency, it is not impossible that poverty in Sinjai Regency can be reduced and even eliminated. This is also supported by the fact that 100% of civil servants meet the requirements.<sup>58</sup>

## 3. Capacity

In terms of capacity, the implementation of professional zakat for civil servants in Sinjai Regency is influenced by several factors. First, there is a lack of literacy among civil servant zakat

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<sup>55</sup> “Hasil Wawancara Dengan Ratnawati Arief, Kepala Badan Keuangan Dan Aset Daerah Kabupaten Sinjai, Sinjai, 24 Agustus 2022,” n.d.

<sup>56</sup> NM, “Hasil Wawancara-Wakil Ketua I Badan Amil Zakat Nasional Kabupaten Sinjai, 07 September 2022.”

<sup>57</sup> Badan Amil Zakat Nasional Kabupaten Sinjai, “Realisasi Penerimaan Zakat Profesi Dan Potensi Tahun 2019-2022 BAZNAS Kab. Sinjai.”

<sup>58</sup> Badan Kepegawaian dan Pengembangan Sumber Daya Manusia Aparatur Kabupaten Sinjai, “REKAPITULASI JUMLAH PEGAWAI NEGERI SIPIL BERDASARKAN GOLONGAN RUANG LINGKUP PEMERINTAH KABUPATEN SINJAI KEADAAN AGUSTUS 2022,” 2022.

payers regarding the regulations on the implementation of professional zakat. Second, in terms of zakat management institutions, socialisation is still limited and has not been able to cover all civil servant zakat payers in Sinjai. Third, based on observation results, it was found that within the zakat management structure, specifically the National Zakat Management Agency of Sinjai District, there are no managers with backgrounds in accounting or economics. This makes it difficult to calculate the nisab, which is an important part of the implementation of professional zakat for civil servants in Sinjai District. Additionally, there is no special training for the internal audit unit of the National Zakat Management Agency of Sinjai District.<sup>59</sup>

The lack of understanding among civil servants in Sinjai Regency regarding zakat (obligatory alms) is a major obstacle to maximising the implementation of the professional zakat programme for civil servants in Sinjai Regency. The First Deputy Chairman of the National Zakat Management Board of Sinjai Regency believes that the implementation of professional zakat for civil servants in Sinjai Regency is worthy of being an instrument for poverty alleviation in Sinjai Regency. However, the drawback of this programme is that there are still some civil servants who do not understand professional zakat. Therefore, the management of the National Zakat Management Board of Sinjai Regency continues to actively conduct socialisation efforts to educate the public, particularly muzakki from the civil servant community, about the role of professional zakat as a poverty alleviation instrument. At the very least, this can help reduce the gap between the rich and the poor if the implementation of professional zakat for civil servants in Sinjai Regency runs smoothly. One of the obstacles or challenges in implementing professional zakat for civil servants in Sinjai Regency is the lack of understanding among civil servant zakat payers regarding the implementation of professional zakat for civil servants in Sinjai Regency. The management of the National Zakat Management Board of Sinjai Regency has provided clarification to civil servant zakat payers that zakat is an obligation for those who have reached the nisab and haul thresholds. Therefore, the management of the National Zakat Management Board of Sinjai District provides understanding or education to the zakat payers from the civil servant community, as sometimes the zakat payers from the civil servant community donate a portion of their wealth and consider it as zakat, whereas what they donate is actually charity or infak. This is why it is important or urgent for the management of the National Zakat Management Board to provide clarification or education to civil servant zakat payers that zakat is a specific obligation taken from specific assets, given to specific recipients, and at a specific time.<sup>60</sup>

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<sup>59</sup> Amin, "Hasil Wawancara-Wakil Ketua IV Badan Amil Zakat Nasional Kabupaten Sinjai, 07 September 2022."

<sup>60</sup> NM, "Hasil Wawancara-Wakil Ketua I Badan Amil Zakat Nasional Kabupaten Sinjai, 07 September 2022."

In addition, the local government of Sinjai Regency's support for the implementation of professional zakat for civil servants in Sinjai Regency, which is carried out by the Sinjai Regency National Zakat Agency, is considered insufficient or not optimal in terms of morale and material. For example, in terms of moral support, there is uncertainty regarding the implementation of local regulations on the application of professional zakat for civil servants in Sinjai Regency, and the preparation of a special team from the Communication and Information Office (Diskominfo) for the publication of every activity conducted by the National Zakat Management Agency of Sinjai Regency<sup>61</sup> becoming one of the indicators of weak moral support from the Sinjai Regency government.

In addition, in terms of capacity, there was also a lack of moral support for the zakat and waqf section of the Sinjai Ministry of Religious Affairs. This included overseeing the implementation of regional regulations on the application of professional zakat for civil servants in Sinjai Regency. This was in line with the input and expectations of the deputy chair IV of the Sinjai Regency National Zakat Agency.<sup>62</sup>

#### 4. Communication

In terms of communication, the implementation of professional zakat for civil servants in Sinjai Regency is considered to be less than optimal. For example, based on observations conducted in September-October 2022, there was uncertainty regarding the UPZ decree in several government agencies in Sinjai Regency. This is evident from the lack of clear job descriptions for the UPZ. Additionally, internally, no evaluations have been conducted by the National Zakat Management Agency of Sinjai Regency (Baznas) on the UPZ in each government agency that has collaborated with Baznas in implementing professional zakat for civil servants in Sinjai Regency. Therefore, if errors or mistakes occur, there is a high risk of recurring errors in the functions and authorities of the UPZ in each government agency that has collaborated with the National Zakat Management Agency of Sinjai District in the implementation of professional zakat for civil servants in Sinjai District.<sup>63</sup>

In addition, collaboration between institutions in planning, implementing, and coordinating the collection, distribution, and utilisation of zakat has not been optimal. For example, in coordinating the collection of professional zakat for civil servants in government agencies that have established cooperation with the National Zakat Agency of Sinjai Regency, the

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<sup>61</sup> Muzakkir, "Hasil Wawancara-Ketua Badan Amil Zakat Nasional Kabupaten Sinjai, 20 September 2022."

<sup>62</sup> Amin, "Hasil Wawancara-Wakil Ketua IV Badan Amil Zakat Nasional Kabupaten Sinjai, 07 September 2022."

<sup>63</sup> Jalil, "Hasil Wawancara-Wakil Ketua II Badan Amil Zakat Nasional Kabupaten Sinjai, 06 Oktober 2022."

muzakki database has not been integrated between related institutions. For example, the database of muzakki among civil servants owned by BKPSDMA and BKAD is integrated with Bank Sulselbar and the National Zakat Agency of Sinjai Regency. In addition, muzakki from civil servants and UPZ in agencies that have been formed by the National Zakat Agency of Sinjai Regency are also not integrated with the muzakki database used by the National Zakat Agency of Sinjai Regency. For example, if a muzakki from the civil servant community passes away, retires, or is transferred, this information cannot be detected and updated automatically. The unintegrated muzakki database also indicates poor collaboration between institutions in managing the muzakki database, ultimately impacting the achievement of muzakki and mustahik targets. Additionally, there is no involvement of government agencies closely related to zakat management, such as the Ministry of Religion, specifically the Zakat and Waqf Division, and religious counsellors, who serve as zakat task force members. For example, the Zakat and Waqf Division and religious counsellors from the Ministry of Religion in Sinjai District were not involved in the socialisation of professional zakat implementation for civil servants in Sinjai District. This also indicates poor collaboration between institutions. As stated by the first vice chairperson of the National Zakat Management Agency of Sinjai Regency, the National Zakat Management Agency of Sinjai Regency coordinated with the Civil Service and Human Resource Development Agency of Sinjai Regency in compiling a database of civil servants in Sinjai Regency as a database of muzakki from among civil servants. However, the zakat payer database was not updated by the National Zakat Management Agency of Sinjai District through the Civil Service and Human Resource Development Agency of Sinjai District. As a result, the validity of the zakat payer database from the civil servant community cannot be guaranteed, which impacts or has implications for the zakat payer database from the civil servant community registered at Bank Sulselbar. Bank Sulselbar also does not coordinate with the National Zakat Management Agency of Sinjai District regarding changes in the number of muzakki. As a result, if there are muzakki from the civil servant community who are transferred to other regions, pass away, or retire, changes or updates to the database cannot be carried out by the National Zakat Management Agency of Sinjai District, leading to inaccuracies in the muzakki database.<sup>64</sup>

## 5. Interest

In terms of interest, the implementation of professional zakat for civil servants in Sinjai Regency, when viewed materially, may give rise to the perception that professional zakat for civil servants has not been able to contribute more to regional finances, despite the significant potential

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<sup>64</sup> NM, "Hasil Wawancara-Wakil Ketua I Badan Amil Zakat Nasional Kabupaten Sinjai, 15 September 2022."

of professional zakat. As explained in the previous achievements of professional zakat. From a non-material perspective, the implementation of professional zakat for civil servants in Sinjai Regency is viewed by some as merely an individual obligation, whereas philosophically, zakat is a social responsibility, as paying zakat can assist in the regional development process, particularly in human resource development.

## 6. Process

In terms of process, the implementation of professional zakat for civil servants in Sinjai Regency faces several obstacles. First, transparency and digitisation. This can be seen from the lack of information on the total amount of funds collected and distributed for professional zakat for civil servants in Sinjai Regency that is openly available or accessible to the public. For example, on the official website of the National Zakat Management Agency of Sinjai District from year to year. One indicator of the lack of transparency and digitalisation in the management of professional zakat for civil servants in Sinjai District is the SIMBA system, which is not accessible to the public. Based on this, a negative public opinion has formed regarding the management of professional zakat for civil servants in Sinjai Regency by the National Zakat Management Agency of Sinjai Regency, which has significantly contributed to the decline in public trust in the National Zakat Management Agency of Sinjai Regency, particularly among zakat payers from the civil servant community. Additionally, for example, information sent through an Android app in the form of notifications regarding the collection and distribution of professional zakat for civil servants in Sinjai District is also unavailable. This is allegedly due to some invalid phone numbers of zakat contributors being found. This should not be an excuse, as the coordination function of the Zakat Management Unit (UPZ) between agencies could serve as a central information hub for civil servant donors, including phone numbers. Furthermore, the lack of transparency and digitalisation in the management of professional zakat has not been fully implemented, as evidenced by the unintegrated and outdated database of civil servant donors. This ultimately poses a significant risk of inaccuracies in achieving annual targets for both donors and recipients. Despite some educational efforts regarding professional zakat in the form of flyers distributed on social media platforms such as Facebook and Instagram by the National Zakat Management Agency of Sinjai District. Nevertheless, there are still complaints from zakat payers regarding transparency and digitalisation. This indicates that transparency and digitalisation in the management of professional zakat have not been fully implemented. The inadequate transparency and digitalisation in the management of professional zakat have drawn criticism. For example, the unclear status of salary

deductions in the salary list by the Sulselbar Bank. As a result, some zakat payers from the civil servant community doubt the status of professional zakat collection.<sup>65</sup>

In addition, there are doubts regarding the transparency of the collection of professional zakat and its distribution to muzakki from among civil servants in Sinjai Regency. This was based on complaints from several muzakki from among civil servants. One of the professional zakat payers from among civil servants stated that some people distribute professional zakat at the National Zakat Agency of Sinjai Regency through the UPZ at the relevant agency and outside the National Zakat Agency of Sinjai Regency because they are unsure about the status of the distribution and disbursement of their professional zakat by the National Zakat Agency of Sinjai Regency. Another similar suggestion was the hope that the National Zakat Management Agency of Sinjai District would conduct extensive socialisation to zakat payers regarding the programs and activities carried out, starting from the zakat collection process. At the very least, zakat payers should be fully aware that professional zakat funds have been distributed to those in need. Therefore, zakat payments should be made to the National Zakat Management Agency of Sinjai District and distributed separately. This is based on the lack of clear information reaching the zakat payers.<sup>66</sup>

Concerns about the declining credibility of the National Zakat Agency (BAZDA) in Sinjai District are not merely opinions. This stems from the troubled history of the Sinjai Zakat Management Agency (BAZDA) long before the official establishment of the National Zakat Management Agency of Sinjai District. Among the issues were financial mismanagement involving substantial funds, which ultimately led to the agency's dormant status for approximately eight years. Some civil servants who previously served as zakat contributors at BAZDA Sinjai remain traumatised by the incident. As a result, some civil servants have become traumatised and lack confidence or trust in the performance of the National Zakat Management Agency of Sinjai District today. Despite the notable differences, the National Zakat Management Agency of Sinjai District was officially established and is supervised by the National Zakat Agency (BAZNAS) Central Office. Meanwhile, BAZDA Sinjai was established by the local government and is supervised by the Secretary of Sinjai District.<sup>67</sup> *Secondly*, in terms of process, there is also a lack of integration between the databases of civil servant muzakki through the Civil Service and Human Resource Development Agency and the Regional Finance Agency, which are integrated with Bank Sulselbar and the National Zakat Agency of Sinjai Regency. For example, if someone passes away,

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<sup>65</sup> "Hasil Wawancara Dengan AI, Muzakki PNS, Sinjai, 14 September 2022," n.d.

<sup>66</sup> "Hasil Wawancara Dengan AI, Muzakki PNS, Sinjai, 14 September 2022."

<sup>67</sup> Muzakkir, "Hasil Wawancara-Ketua Badan Amil Zakat Nasional Kabupaten Sinjai, 20 September 2022."

retires, or is transferred. The lack of integration in the muzakki database also indicates poor digitalisation in the management of the muzakki database, ultimately impacting the achievement of targets for beneficiaries.<sup>68</sup>

## 7. Ideology

In terms of ideology, the implementation of professional zakat for civil servants in Sinjai Regency by the Sinjai Regency National Zakat Agency received mixed responses. Those who did not support the professional zakat programme for civil servants in Sinjai Regency argued that there were no clear arguments in Islamic law regarding professional zakat. In addition, there was ambiguity in the interpretation of the distribution of professional zakat.

## E. CONCLUSION

An analysis using the Rocipi method found opportunities to accelerate the implementation of professional zakat for civil servants in Sinjai Regency in the form of the large potential for professional zakat in Sinjai Regency. Additionally, challenges were identified that hinder the implementation of professional zakat for civil servants in Sinjai Regency, including the absence of local regulations specifically governing the implementation of professional zakat for civil servants in Sinjai Regency, an incomplete integration of the muzakki database, low transparency and digitalisation, insufficient socialisation efforts, the absence of performance evaluations for UPZ in relevant agencies, limited understanding among muzakki, differences in perspectives regarding the obligation of professional zakat, insufficient competence of zakat collectors, limited support from the local government and the Ministry of Religion, poor communication among zakat collectors, the insignificant contribution of professional zakat to the local budget, and some civil servants believe that zakat is merely an individual responsibility.

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<sup>68</sup> "Hasil Wawancara Dengan Musyarraf NM, Wakil Ketua I Badan Amil Zakat Nasional Kabupaten Sinjai, Sinjai, 7 Dan 15 September 2022,," n.d.

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