

Amil Zakat Professionalism in Post-Covid 19 Economic Recovery

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ABSTRACT: *The professionalism of amil zakat in economic recovery during the Covid 19 pandemic is the goal of this research. A qualitative method with the type of literature research is used in this study because the data includes the author's experience and literature related to the investigation. The case of the Covid 19 pandemic that has never been felt in this country has made zakat amil move quickly to distribute zakat for the community's welfare and its economical application. The potential of zakat has not been achieved. At least zakat can show positive things for people who find it. That is the result of this study. As a result of the COVID-19 pandemic, the principles of professional zakat management institutions and the positive role of other parties are needed optimally to achieve higher zakat realization so that they can help the people's economy. For the potential of zakat to be maximized and increased, several things need to be improved, namely regarding zakat digitization, socialization, and innovation.*

Profesionalisme amil zakat dalam pemulihan ekonomi di masa pandemi Covid 19 menjadi tujuan dari penelitian ini. Metode kualitatif dengan jenis penelitian kepustakaan digunakan dalam penelitian ini, karena datanya meliputi pengalaman penulis dan literatur yang berhubungan dengan penelitian. Kasus Pandemi Covid 19 yang belum pernah dirasakan di negeri ini membuat amil zakat bergerak cepat untuk menyalurkan zakat untuk kesejahteraan masyarakat dan aplikasi ekonominya. Potensi zakat belum tercapai, setidaknya zakat mampu menunjukkan hal positif bagi orang yang menemukannya, itulah hasil penelitian ini. Sebagai akibat dari pandemi COVID-19, tentunya prinsip-prinsip lembaga pengelola zakat yang profesional dan peran positif pihak lain sangat dibutuhkan secara maksimal untuk mencapai realisasi zakat yang lebih tinggi sehingga dapat membantu perekonomian rakyat. Agar potensi zakat dapat dimaksimalkan dan ditingkatkan, diperlukan beberapa hal yang perlu ditingkatkan yaitu mengenai, digitalisasi zakat, sosialisasi, dan inovasi.

Keywords: *Amil Professionalism, Zakat, Community Economic Recovery, Covid-19 Pandemic.*

I. INTRODUCTION

Wuhan

is one of the cities that suddenly became famous after being suspected as the source of the current viral pandemic worldwide. The Coronavirus caused the Covid-19 pandemic in Indonesia with the types of SARS-CoV-2 started to enter at the beginning of January 2021, or three the first week of January. It is just the first case announcement at the beginning of March in Indonesia are already cases of local transmission and not transmission import cases (Kompas, 2021b).

This pandemic has had an impact on all sectors, including the health, financial industry, sector education and so on, specifically in the economic sector, which can be felt by decreasing income society which results in an increase in the number of poverty in Indonesia, Of course, because of several factors cause it to happen. The Covid-19 pandemic impacts not only the health sector but also other sectors. It is also unavoidable for the economy of the affected country. Due to the issuance of policies, the government is nothing but suppression. The number of Covid-19 cases is through PSBB regulations, even though the result of Regulations like this make an impact. Namely, the economy is getting worse community. Besides that, it also results in layoffs massively makes the workers many have been laid off, and stopped transportation service providers such as public transportation and motorcycle taxi service providers online because of regulations like this (Amanda et al., 2021).

Regarding this (increase in the number of poverty in Indonesia) stated that in February, the number of poor people in September 2020 is 10.19 per cent or about 27.56 million people, experiencing an increase of 0.41 per cent in March 2020 or about 1.13 million people, and increased by 0.97 per cent against September 2019 around 2.76 million people in Indonesia (Central Bureau of Statistics, 2021). The factors that cause poverty in Indonesia are the increase from March 2020- September 2020 and several factors. Among them is 1.) Ongoing outbreaks continue to cause impact changes in behaviour and activities of community economy; 2.) August 2020, an increase of 1.84 percentage points against August 2019, as much as 5.23% in Open Unemployment Rate or TPT; 3.) 39.12 million Indonesians at the age of work (approximately 14.28 per cent) are affected by the pandemic in August; 4 months August 2020, people with predicate workers but half unemployed as much as 10.19 per cent (Central Bureau of Statistics, 2021).

Efforts will undoubtedly continue to be made, especially by the Indonesian government, which maximizes its efforts to overcome the high number of poverty because of the pandemic. The government has already overwhelmed the number of poverty figures during the pandemic. The government's efforts, namely the provision of assistance in the form of Direct Cash (BLT), addressed community groups affected by the pandemic Covid-19, including the community poor, informal workers, and online business actors. In addition, the new social protection programs to bear in the times of pandemic are Electricity Tariff Assistance (with terms and conditions), relief credit payments for the informal sector and reserve budget allocation for basic procurement needs (Iping, 2020).

However, to turn things around, the state can't if it only relies on policies from the government. It is needed by all elements of society, starting from society itself, the government, and social organization (Sumarni, 2020). The social organizations that can help deal with the pandemic situation are institution zakat managers (Kadir et al., 2020). Steps to take run by LPZ to coping with current conditions (conditions) pandemic) namely the use of zakat funds managed by the LPZ itself (Amanda et al., 2021). It is supported by the State of Indonesia, which is indeed one of the majority owners of the community and adheres to the religion of Islam. The ummah should be Muslims can provide roles and best participation through various forms and models of philanthropy in economics and Islamic finance. Among them, there are so many obligatory pillars and Sunnah that Muslims can do so that can help the economy in Indonesia recover. There are two models of philanthropy that teach humans to love each other, love, love, and among them are commands to pay tithe, give infaq, give sadaqah, and waqf, where other than to worship God, philanthropy can grow love, affection, love each other and can also eliminate the characteristics of unfavourable traits such as stingy, greedy, and materialistic (Iskandar et al., 2020).

Until now, Indonesia still exists in a pandemic situation, and already some times pass the holy month that is Ramadan and Eid Al-Fitr when the Covid-19 pandemic. The month is the correct month for Muslims to pay zakat. It is a moment for amil or zakat managers to receive, collect, and distribute zakat from muzakki to be handed over to the asnaf or mustahik who need it. Because if this zakat can reach the hands of the more entitled hand, then poverty due to this pandemic can be resolved soon. Some of the problems are that people think that zakat is only in the month of Ramadan, namely zakat fitrah, and the author feels that public knowledge about zakat others, such as zakat maal (wealth), still many do not quite understand it. However, if zakat can be collected, it is not only from zakat fitrah, but zakat mal, trade zakat, animal zakat livestock, and the like can also be collected. It can be said that zakat can become one of the instruments of equity economy or economic recovery in Indonesia after the decline in economic factors due to the pandemic. Other problems are that there are still many muzakki who do not give zakat to an official institution for zakat management, resulting in not being recorded in the LZN, and the role of the amil who are less socialized in society (BAZNAS, 2020).

Therefore, those problems could be something worth noting considering that zakat has a vital role vital, as well as the role of the amil or zakat managers who understand zakat laws more to make it easier for muzakki and more able to introduce other types of zakat so that can raise more funds for the economy of the people who are still in difficulty and can be an instrument economic equity. This states that one of the triggers for the non-functioning of zakat as one of the supporting instruments of economic equity is because zakat has not been collected maximally in institutions' official zakat management (Irwan, 2011).

Lack of public understanding or information about zakat (both qualitative and quantitative) from OPZ causes not yet a complete collection of zakat funds, too causes society or *muzakki* to lack trust in OPZ to manage zakat funds (Irwan, 2011). So far, the presence of zakat funds is still questioned because the distribution carried out by the Amil Zakat Agency, which is located in the Bima Region (BAZDA) yet well managed. Many people there are still those who give their zakat to *mustahik* directly. Besides that, Zakat funds are handed over to the mosque and for religious activities, even though there are

still many poor and the poor who deserve more zakat, and this problem causes public distrust of LPZ in Bima Regency, which makes zakat funds not collected automatically maximum in BAZDA Bima area (Sofyan, 2017). The low zakat collection by LPZ is caused by the accreditation system and accounting standards for Management Agencies Zakat (LPZ) that the government has not applied, so there is no definite standard for LPZ to report the performance that has been carried out in its entirety through Financial Statements so that this is what causes the level of transparency of the LPZ still relatively weak (Nurhasanah, 2018).

The potential national zakat in 2020 reaches the range of 233.8T, while the ZIS. Fundraising nationally in 2019 through official agency reached 10T or about 5.2% of the potential that has been predictable (BAZNAS, 2020). This means that there are still many things that lead to a low collection of zakat in the official zakat management institution, even though the role and potential of zakat are currently the community hopes for the pandemic apart from government assistance. Then that is the aim of this research after seeing the description and some. The problem above is to answer the role of zakat and the professionalism of amil in helping advance the economic welfare of the people, especially as a result of the current Covid-19 pandemic.

II. METHOD

The writing method that the author uses to get answers from this topic is qualitative with the type of library research, which is the research problem based on data in the literature and based on the author's experience. Qualitative research intends to understand the phenomenon of what is experienced by the subject in historical research and by way of description in the form of words and language, in a natural context and by utilizing qualitative methods. This research's sources are secondary data from library studies, various documents, and literature reviews related to the problem or topic author's research (Moleong, 2007).

III. RESULT AND DISCUSSION

Table.1 Survey Results on the Number of ZIS per Non Region OPZ (Year 2020)

Number	Province	Zakat	Infaq and Shodaqoh	Total	%
1	Sumatra	4.662.145.994.091	8.219.645.530.505	12.881.791.624.596	22,08
2	Java	20.167.576.574.550	12.279.775.394.208	32.447.351.968.759	55,61
3	Sulawesi	1.952.276.940.967	3.460.984.775.089	4.813.261.716.055	8,25
4	Kalimantan	2.303.230.731.600	3.141.615.390.724	5.444.846.172.324	9,33
5	Bali, NTT, NTB	936.879.136.240	1.067.630.766.565	2.004.509.902.805	3,44
6	Maluku and Papua	489.502.039.396	265.068.585.331	754.571.024.727	1,29
Total		30.503.424.730.454	30.755.287.757.022	61.258.712.487.476	

Source: Baznas

Table.2 Survey Results on the Number of ZIS per Non Region OPZ (Year 2021)

Number	Province	Zakat	Infaq and Shodaqoh	Total	%
1	Sumatra	5.231.829.729.759	8.711.534.685.839	11.943.364.415.599	22,76
2	Java	19.685.240.375.342	14.589.926.515.804	34.275.166.891.146	55,95
3	Sulawesi	1.472.308.460.702	3.130.658.212.100	4.602.966.672.802	7,51

4	Kalimantan	2.747.392.035.504	3.096.491.716.113	5.843.883.751.616	9,54
5	Bali, NTT, NTB	820.951.859.836	916.970.580.110	1.737.922.439.936	2,84
6	Maluku and Papua	545.702.269.311	309.706.047.056	855.408.316.367	1,40
Total		30.503.424.730.454	30.755.287.757.022	61.258.712.487.476	

National Amil Zakat Agency (BAZNAS) with IPB, KNEKS, Ministry of Religion of the Republic of Indonesia, and BI reviewing the payment of Zakat, Infaq and Shodaqoh (ZIS) by people who do not give the Zakat Management Institute the official one. Proceeds from the ZIS. The fundraiser is not submitted to The official Zakat Management Institution of Rp 61,258,712,487,476. People's Choice against his decision to surrender the zakat funds is not to official institutions zakat management, causing low the number of ZIS collection figures in Indonesia of the existing potential (BAZNAS, 2020).

According to Charity Aid Foundation World Giving 2018, Indonesia is determined to be a country that has the most generous title. Because indeed conditions and culture of the community in Indonesia who has an attitude toward sharing with others is extreme and prefer to donate to people who address directly like a brother, neighbours, relatives, or closest people who need (BAZNAS, 2020). It can be concluded that the collection of zakat to institutions does not constitute official and people's choice for distributing zakat directly to *mustahik* resulted in no recorded in the report made BAZNAS is the National Zakat Report.

According to the author's experience, on every month of Ramadan with an online survey directly on the field, with paying attention to the local community just the writer, the *muzakki* are happier to pay zakat directly to the *muzakki* they think need, in other words, do not choose Official OPZ to collect zakat the. However, some choose to pay tithe to informal institutions, which results in zakat funds not being counted in the official zakat management institution or LZN. Case it can happen because the culture of society has long been like that, and did not choose an official collection agency zakat funds to collect zakat from muzakki, as well as other factors, namely lack of socialization to the community to introduce OPZ or zakat institutions the official one, and the less-believing muzakki to the official OPZ because OPZ cannot yet show the transparency of his report on performance that has been done.

The author's statement above is supported by a statement from Zaenal, who is the Head of the Central Institution Strategic Studies (Puskas), through his statement at the Public Expose Surveys, non-Organizational ZIS payments Zakat Management (OPZ) in Indonesia in 2020-2021 on Tuesday (22/12), which stated that a more substantial effort is needed more from existing official Baznas and LAZ and government policies that provide incentives to the community so that channel ZIS through the official OPZ that already available (Kompas, 2021a). The President of the Republic of Indonesia, Ir. H. Joko Widodo, quoted from the channel youtube Kompastv is moving along and urges civil servants to pay tithe through the official zakat charity to help create prosperity and poverty. This means that there are still several factors that cause people not to vote for OPZ official to collect their zakat funds.

It states that it is necessary even more powerful effort boost by Baznas and the existing official zakat management institutions and government policies to provide incentives to the community. Hence, you want to entrust the ZIS funds to the official zakat management institution, which there is. The President of the Republic of Indonesia, Ir. H. Joko Widodo, quoted from the youtube channel Kompastv is moving along and urges civil

servants to tithe to the official management agency zakat to help achieve social welfare and alleviate poverty. That means there are still several factors that cause people not to vote for official OPZ to collect their zakat funds. Even so, from that result, It can be seen that fundraising ZIS is a philanthropic fund that has increased even though economic crisis resulting from the pandemic, so the role of zakat can become a source of financing to help solve the problem of poverty in Indonesia. Because indeed, It has been more than a year since March 2020. The pandemic did not just take many lives (in the health sector) and robbed the country's economy, resulting in an economic crisis and an increased poverty rate in Indonesia. It means awareness of *muzakki* to pay tithe is fixed even though it is afflicted with difficulties due to pandemics.

Professionalism of Amil

With the current development, which is increasingly advanced and developing, human needs continue to increase continuously. A contribution can be made by amil by empowering zakat properly and correctly. In another sense, the zakat collected by amil is given to *mustahik* who need it. To do this, professional zakat management is necessary and is responsible for the amil carried out jointly by the community and government (Jusmaniar, 2011). With good zakat management, accuracy, professionalism and responsibility, zakat will be a potential fund and can be used by people who need it. Zakat can be one of the sources of funds that can be used to help improve public welfare. An amil that can be said to be professional, namely by looking at the application of the principles by the amil himself, for example, namely application of professional principles and the principle of independence.

The principle of professionalism, according to the principle This means that in the management of zakat funds, from collection to the redistribution of zakat to the community, then in management is needed or must be done with those who are experts in the field, be it in terms of finance, administration, etc. Therefore, amil is demanded to have a sense of responsibility and sincerity in carrying out their duties, the principle of independence. This principle is a continuation of the principle of professionalism, which means if someone amil in a zakat management institution applies this principle. In turn, Zakat Management Institution (LPZ) is expected can become a non-governmental organization that is independent and able to carry out tasks without waiting for the help of others (Jusmaniar, 2011). Distribution of Zakat with Amil's Professionalism Zakat is an obligation that must be adhered to by all Muslims because Zakat is also one of the most important and present in the pillars of Islam, precisely the third pillar of Islam. Because of this, zakat has a vital role. To carry out zakat according to the Shari'a or according to the conditions set in Islamic law (Al-Qur'an and Sunnah), there is someone who must understand managing zakat. That person is called amil or amil zakat (zakat committee).

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Distribution of Zakat with Amil's Professionalism

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To carry out his duties as an amil zakat is not a matter that easy, not as we imagined. In terms of the implementation of zakat collection, there are difficulties for zakat collectors. Frequent problems found at the time of collection of zakat, namely the existence of muzakki who still have not to understand the importance of tithing, the types of zakat, the difficulty of trusting the muzakki to the organization or management body zakat, and there are still other problems which makes the collection of zakat a harder. However, these problems are not an excuse for zakat managers professionals to continue to participate in helping to enforce the economy people.

After collecting ZIS funds, The next muzakki is how to distribute the zakat. So by distributing zakat to mustahik, do not let the zakat funds collected from the muzakki even wrong in distributing to people who are less entitled to accept it. It is clearly stated in the Qur'an in the ninth surah (At-Taubah) in verse 60, which explains who is *asnaf* or people who deserve to receive zakat. Because Muslims in Indonesia are facing a fundamental problem: a lack of knowledge of society toward zakat and the lack of insight into zakat. Therefore, in terms of distribution required data- correct *mustahik* data, based on the survey, so there is no unfair distribution. Because that is the task of amil zakat, namely: to provide socialization to the general public about the importance of tithing and the strategic importance of zakat in the Shari'a (Setiadi & Hambali, 2016). In addition, another problem that Indonesia is currently facing is an increasingly increase in the poverty rates, which is The main consequence of the pandemic outbreak hit. This is also one of the causes of the *asnaf* expect the role of zakat and the role of professionalism of the zakat manager or amil zakat.

Management and Distribution of Zakat According to Islamic Shari'a

As one of the tools available in the pillars of Islam, it should be in management to distribute and have binding rules in terms of fiqh. Included in choose mustahik or parties entitled to receive zakat, all of them have described in the Qur'an. This rule is not immediately to burden the people of Muslims, but this rule is a form of love for Allah so that we do not oppress somebody. The Qur'an explains that various groups are entitled to as the target recipient of zakat. If These groups are prioritised, poverty will continue to be reduced, or poverty could be resolved immediately and achieved economic equality in a country.

Therefore, in my opinion, for writer and professional zakat management, there must be support from the source of decent power. Professional managers, i.e. those who understand anything duties as a zakat activist, understand the role of an amil zakat, and understand the laws of zakat according to the Shari'a, of course, if all of that can be done well executed, the role can be ascertained potential zakat can help the community to create welfare because it is also supported by professional amil role. Besides that, it is a problem for *muzakki*. One of them is that the *muzakki* wants transparency and accountability, which can be a concern for institutions.

Amil Zakat (LAZ) always prepare a report. Because this thing has become one of the essential factors that resulted in the loyalty of the muzakki to continue to donate or zakat to LAZ, which is official and can create a sense of muzakki's trust in zakat collection institutions.

Economic Equity

Although economic growth can speed up, it does not guarantee to be able to stem the number of poverty if not supported by economic equality. An economic concept that adheres to equity systems usually tends to be slow to catch up with a growing economy. However, on the other hand, a system that embraces this makes a more solid foundation (Darmawan & Desiana, 2021). This matter is due to the cooperation and involvement of all layers of elements community, not just a few people or entrepreneurs, in moving the economic growth rate. Usually, economic equity will be more substantial in facing an economic crisis. To realise equality, president Suharto opened eight lanes of equality to make it happen, including a.) Equitable fulfilment of basic needs of the community, such as especially clothing and food; b.) Opportunity to get an education and health services; c.) Job Opportunities; D.) Opportunity to try; e.) Opportunity for keeping abreast of developments, especially for young people and women; f.) Equity transmission of development in the country; g.) Opportunity for justice.

Realizing economic equality in a country does not have to be a government move. However, it needs to help the community from various lines, including the role of zakat from the muzakki or the community of Muslims (Anik & Prastiwi, 2019). Besides, as an obligation, role and potential, zakat can help the government realise economic equality fair, as long as in distribution Zakat is given to people who have the right to accept it.

Zakat Institutions Efforts To Advance People's Economic Welfare Indonesia has a majority Muslim community, so that is why be one hope to help the community apart from programs government assistance program to help prosper the economy society, namely,

of course, the role of zakat. The role of zakat during this pandemic is expected by society to help their downturned economy because of the pandemic outbreak since it hit Indonesia. *Muzakki* is constantly reminded so that you can continue to help brother or sister mainly because of the time this is a pandemic period, through the zakat that distributed it. Moreover, in terms of distribution of zakat that has been collected from *muzakki* so that it can be given according to the quality of justice and pay attention to the principle of equity and territoriality. In the current condition, he saw how many people were affected would significantly affect the economy and give zakat.

Indonesian Ulema Council, abbreviated as MUI, issued a fatwa stated in fatwa No. 23 Years 2020, which explains that MUI granted permission on the use of funds ZIS, which the zakat manager manages to assist in handling the Covid-19 pandemic and its impact on Indonesia. MUI also emphasized that the use of this ZIS fund can be submitted to other than the existing *asnaf* group in the Shari'a, in other words, the funds without having to look at religion. It can be concluded that all forms of assistance can be left either to the community of Muslims or people who are non-Muslim religion. OPZ is also participating in the process of pandemic management in Indonesia (Amanda et al., 2021). Recorded at least 85 official zakat management organizations from 25 provinces of some of the major islands in Indonesia, including the islands of Papua, Sulawesi, Kalimantan, Java and Sumatra, have joined and participated in responding to the *mustahik* who need help.

BAZNAS also assisted government programs in handling the problem of effects in addition to the pandemic, especially in terms of the decline in the economy of the people in Indonesia. BAZNAS has run several programs in the face of economic and social crises impacted by the Covid-19 pandemic: a distribution program consisting of Health Emergency programs and programs Socioeconomic Emergency and programs distribution of security followed by some adjustments include 1.) Process Adaptation is like adjusting how to do business *asnaf*, product security *asnaf* from exposure to Covid-19, changing patterns marketing, etc.; 2.) Output Adaptation: wrong One example of this adaptation is the pattern of change in business production which was initially turned into a cloth mask business production, and examples others, such as honey producers, which can increase the amount of production the product (BAZNAS, 2020).

The efforts made through its programs mean BAZNAS has distributed ZIS funds to handle those affected by the Covid-19 pandemic, where the distribution is divided into three components, are: 1.) Fund distribution through BAZNAS can help the community; 2.) BAZNAS Program has reached vulnerable communities; 3.) Obedience to the rules in aid distribution (BAZNAS, 2020).

BAZNAS has also surveyed the public's perception of handling affected by the pandemic conducted by BAZNAS and stated that the distribution of ZIS funds was carried out by BAZNAS very well. Here has means that people have believed in Baznas that the distribution of ZIS funds from para *muzakki* is distributed with complete trust, and right on target and expected role from this zakat can advance the economic communities affected by the pandemic. Of course, later, it will align with what researchers previously stated, for real, that zakat should be able to reduce poverty and ignorance (Amirudin & Sabiq, 2021).

It can be concluded that BAZNAS has contributed to equity efforts in the economy of the Indonesian people, in particular during the current Covid-19 pandemic. Due to the efforts made by BAZNAS to run eight lanes, equal distribution of programs held by BAZNAS. A big hope from programs that BAZNAS has carried out can suppress the number of numbers of poverty in Indonesia.

IV. CONCLUSION

The pandemic outbreak that emerged in Indonesia decreased most people, especially in the economy. Therefore, the people affected by the pandemic hope for government assistance. Besides that, I also hope that the role of zakat and the role of the professionalism of an amil can promote economic prosperity. In this article, it can be concluded that zakat's role is positive in an economic recovery post-pandemic Covid-19, likewise with the role of amil zakat which shows positive things that the role of amil to advance the economic welfare of the people in Indonesia again already good enough because of the program or his efforts.

Efforts that have been made or programs run by BAZNAS to face the economic crisis and social including, emergency programs health and social emergency programs economy, and distribution programs security by applying some adjustments include: program particular distribution, which consists of programs Health Emergency and programs Socioeconomic Emergency and programs distribution of security followed by some adjustments include: 1.) Process Adaptation is like adjusting how to do business asnaf, product security asnaf from exposure to Covid-19, changing patterns marketing, etc.; 2.) Output Adaptation: wrong One example of this adaptation is the pattern of change business production which was initially turned into a cloth mask business production, and examples others, such as honey producers, which can increase the number of production products, etc. Things still have to be attention to management agencies zakat, which is about socialization and education to society. Because there are still many people who give zakat are not to the official zakat management institution, resulting in the non-recording of the report zakat on LZN. Because if people can entrust their zakat to be managed by an official institution, then zakat potential can be fulfilled. Socialization and this education may be done by cooperation between the government and official zakat management institutions, as well as provide guarantees that can increase public trust in institutions official zakat management such as making receipts, disbursements, etc so.

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