

# The Existence of Islamic Religious Counsellors in Improving Zakat Literacy

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## Abstract

The level of awareness regarding zakat practises within the Muslim community in Indonesia remains relatively low. According to the 2022 BASNAS report, the estimated potential for zakat is recorded at 327.6 trillion units, whereas the actual zakat collected amounts to 22 trillion units, representing a utilisation rate of 6.7%. According to a survey conducted in 2022 by the BAZNAS Strategic Studies Centre, it was elucidated that the zakat literacy index among the populace of Indonesia attained a score of 75.26, placing it within the medium category. Based on the aforementioned premise, it is imperative to enhance public literacy in order to augment awareness pertaining to zakat. The researchers employed a descriptive-qualitative research methodology, specifically utilising library research as the primary methodological approach. The findings of the study indicate that Islamic religious instructors play a crucial role in enhancing the awareness and understanding of zakat literacy, as well as fostering active engagement among individuals in the implementation of zakat. Regarding the responsibilities and components of the tasks that Islamic religious educators can undertake to enhance zakat literacy within the community, these include: 1) Provision of Zakat Counselling Services, 2) Development of Zakat Guidance and Counselling Materials, 3) Execution of Zakat Socialisation, and 4) Provision of Assistance and Mediation Services pertaining to Religious and Development Matters.

## 1. Introduction

In the year 2022, the Republic of Indonesia exhibits a substantial capacity for zakat, amounting to 327.6 trillion units of currency. However, it is worth noting that zakat institutions are only able to absorb a mere 22 T or 6.7% of the total amount [1]. The Badan Amil Zakat Nasional (BAZNAS) is a non-structural government institution that possesses the mandate to strategize, oversee, amass, and allocate zakat resources within Indonesia. One of the contributing factors to the relatively low payment of zakat through zakat institutions is the limited trust that muzaki (those obligated to pay zakat) place in these institutions [2] Muzaki tend to exhibit greater satisfaction when directly providing their zakat to mustahik (those eligible to receive zakat) [3]. Reluctance may be experienced by individuals when it comes to depositing zakat through formal institutions, particularly in cases where the muzaki (the one obligated to pay zakat) and the mustahik (the recipient of zakat) share a kinship relationship, such as being neighbours. The majority of muzaki individuals have expressed the view that zakat

management institutions are perceived as lacking professionalism, accountability, trustworthiness, and transparency.

Zakat serves as a manifestation of the devotee's adherence to the commands of Allah Swt. Devout adherents of Islam are required to maintain a harmonious equilibrium between their devotion to Allah SWT (*hablu minallah*) and the cultivation of interpersonal connections (*hablu minannas*). Zakat serves as a manifestation of prayer and an economic tool that benefits the populace. Additionally, it aids in the mitigation of human poverty by bolstering the economy through community contributions [4]. Furthermore, it is worth noting that the practise of zakat holds a crucial function in the equitable allocation of wealth and financial resources within Muslim societies [5, p. 257]. Pramanik's research suggests that zakat has the potential to enhance production, investment, and employment within the framework of macroeconomics. Zakat assumes a crucial role within the framework of community transactions.

Pramanik further asserted that zakat serves as a stabilising and allocative force within the economy. The allocative function of zakat is described as a mechanism employed to alleviate poverty. Nevertheless, the efficacy of zakat distribution can be enhanced by allocating it towards productive and consumptive goods that have a shorter lifespan. The completion of this task is contingent upon the mustahik candidate possessing the requisite competence and capability to effectively oversee and execute production-related endeavours. The distribution of zakat in the form of equity is strongly encouraged as it is believed to have a substantial impact on the national economy [6, p. 77].

The aforementioned presence of zakat serves as a significant point of reference for Muslims, particularly in the realm of zakat administration. It is crucial to recognise that the purpose of zakat payment is to promote well-being, affluence, and advantage, whether in the form of zakat maal (wealth) or zakat fitrah (livelihood). Assuming optimal management of zakat funds. In such circumstances, the aforementioned resources will be transformed into educational grants, capital for entrepreneurial endeavours, scholarships for academic pursuits, and mobile assets like ambulances to enhance public accessibility to medical facilities for the purpose of receiving treatment. The provided timeline outlines the responsibilities of religious educators in imparting knowledge and fostering comprehension pertaining to the calculation of zakat and the utilisation of communal economic resources, including zakat, waqf, infaq, and alms (grants) [7].

The primary responsibility of Islamic religious instructors is to offer guidance and spiritual counselling to the designated community, encompassing matters related to zakat. According to Minister of Religion Regulation No. 34 of 2016, which outlines the Organisation and Work Procedure of the Sub-district KUA, the Office of Religious Affairs (KUA) is assigned various roles, duties, and functions. One of these responsibilities, as stated in Article 3 paragraph 1 letter (h), is to provide guidance services related to zakat and waqf [8, p. 337], the duties and authorities are subsequently entrusted to non-PNS Islamic religious instructors within the sub-district's KUA.

Considering the significant impact of zakat on socioeconomic development, it is imperative to establish a collaborative framework between BAZNAS, the governing body overseeing zakat, and Religious Extension, in order to offer comprehensive counselling and guidance to the public, thereby enhancing their understanding and knowledge of zakat.

## 2. Research Methods

Academic researchers employ a form of descriptive-qualitative inquiry. When activities involve the connection of data, they are referred to as exhibiting a causal relationship [9, p. 2930]. According to Bogdan and Taylor, as cited by Lexy, qualitative research is characterised by a series of research procedures that generate descriptive data in the form of written words or verbal expressions from individuals, as well as observed behaviours [10]. Karl and Miller assert that qualitative research is a distinct tradition within the field of social science, which heavily relies on human observations in terms of both breadth and depth [11].

The researchers in this study employed library research as their chosen methodology, specifically by utilising various sources and materials available in libraries to facilitate the research process [12]. The assessment of information validity encompasses three distinct approaches: method triangulation, source triangulation, and theory triangulation. Method triangulation, specifically, involves scrutinising the credibility of information by examining data obtained from a single source but through different methodologies. In contrast, source triangulation, as described by Patton, involves the process of comparing and verifying the level of confidence in data collected through various time periods and using different equipment in qualitative research. The practise of theory triangulation involves the utilisation of multiple theories to analyse and interpret data or information. The utilisation of multiple methodologies can yield enhanced perspectives when conducting data analysis. The final phase entails the examination and interpretation of the gathered research data. The information analysis method consists of three distinct steps, which are information reduction, information presentation, and drawing conclusions and verification [11].

### 3. Results and Discussion

#### 3.1 Zakat Potential in Indonesia

Indonesia is a country with the largest Muslim-majority population with developing management of zakat [13, p. 135]. Since entering Islam into the archipelago, Indonesia has known that the zakat management system is still relatively simple. Then in 1999, zakat management organizations began to appear massively. Stipulation of Law No. 38 of 1999 was established as the most critical regulation on zakat in Indonesia; where after the ratification of this regulation, zakat is usually managed by institutions formed by the government (BAZ) and those created by the community (LAZ). Sanctions will be given to zakat management institutions that are not trustworthy and honest, and zakat will become tax-deductible, an incentive for people who are obligated to pay zakat. This first zakat regulation will become the basis for zakat management in Indonesia, where the collection of zakat itself is voluntary and can be managed collectively by the government through the National Amil Zakat Agency (BAZNAS) or individually by the Amil Zakat Institution (LAZ) which is not under the auspices of the government [14]. Then Law no. 38 of 1999 was enhanced by law number 23 of 2011 namely the formal institutions for managing zakat in Indonesia are divided into three (3) institutions, namely:

1. BAZNAS (Badan Amil Zakat) is a zakat management institution established by the government starting from the central, provincial and district/city levels.
2. LAZ (Amil Zakat Institution) is a zakat management institution formed by the public and private sector that aims to assist BAZNAS tasks. These institutions, for example, are LAZISMU, LAZISMU, Dompot Dhu'afa, zakat house and other institutions.
3. UPZ (Zakat Management Unit) is a zakat management institution formed by BAZNAS which assists BAZNAS at the sub-district level. The task is to record muzaki and mustahik-sampi at the kelurahan or village level.

Law Number 23 of 2011 defines the management of zakat as a process of planning, coordinating and implementing activities related to the collection, distribution and utilization of zakat. Zakat management is said to be based on (a) Islamic law in Article 2; b) faith; c) benefits; (d) equity; (e) trust in the law; f) including; and (g) prudential duties. According to Article 3, the objectives of zakat management are to (a) make services more effective and efficient in managing zakat; and (b) increase the benefits of zakat to achieve social welfare and alleviate poverty. Planning, implementing, and controlling the collection, distribution, and utilization of zakat, as well as reporting and accountability for the implementation of zakat management, is the beginning of the scope of zakat management [15, p. 178].

The basic component of zakat management is the collection and distribution which is linked to the governance system implemented by certain institutions. Management of zakat continues to grow since the order to give it was given. This is because there are no management standards derived from Rasulullah SAW or Khulafaurrasyidin's leadership. As a result, modern Muslim countries have different approaches to managing zakat. According to Beik (2013), Wibisono (2015), and Amirudin, this pattern of zakat management can then generally be distinguished in modern Muslim society based on the nature of its management and collection.

Regarding the regulation and obligation of zakat based on positive law, Beik (2013) classifies the zakat system into three typologies. The comprehensive zakat management model, the partial management model, and the secular model are the three typologies of the zakat system, as shown in the table below. A comprehensive model, according to Beik, is a country that has zakat law and formal regulations and has made it an obligation that must be fulfilled by its citizens. The partial management model of zakat is a country that already has a legal basis or formal rules regarding zakat, but has not made it an obligation that must be fulfilled by citizens based on a favourable legal perspective [16]. Although zakat is still voluntary, this model places more emphasis on institutional aspects and the zakat management system.

Meanwhile, a nation that adheres to a secular zakat management model is a nation that views zakat as a private matter for society and does not require government intervention or institutional regulation itself. Because of the belief that religious affairs must be separated from political and government affairs, the state does not participate in regulating the management of zakat. Meanwhile, Wibisono said that the management of zakat in modern Muslim society is divided into two categories based on how it is managed and how it is collected [14]. Zakat management patterns can be divided into the following three categories based on these two characteristics:

##### 1. Voluntary system with individual management

In this first management pattern, the community collects zakat on their initiative. Likewise, management is carried out by private business entities or non-governmental organizations (NGOs) that are not specifically appointed by the government. Both countries with Muslim minorities and secular Muslim populations frequently use this management style.

##### 2. Voluntary system with collective management

In this management model, zakat is not considered a tax or fee that must be paid by the community. However, the state manages zakat collectively through institutions appointed as zakat management authorities and quasi-government institutions. According to Wibisono (2015), this management style is a transition towards an ideal management style in a number of countries, namely a mandatory system with collective management, as shown by Sudan [14].

3. Compulsory system with collective management

This pattern of zakat management is mandatory for every muzaki, and those who do not pay it will be subject to sanctions or fines. Governments usually have institutional infrastructure dedicated to administering zakat in a mandatory payment system.

In Indonesia, zakat management institutions also experience changes along with technological advances. The rapid rate of development of human civilization is characterized by technical sophistication. Problems related to economic law originate from information and communication. The complexity of the issue of financial regulation for Muslims is a test to answer and seek arrangements within the structure of the convention orchestration of Islamic regulation with the demand for changes in contemporary economic events [17]. The plan to use digital media platforms as a means of paying zakat was developed in 2016 by BAZNAS. Indeed, the potential for zakat online has increased significantly from year to year. It is estimated that the potential for online zakat figures will increase significantly in line with the social and physical distancing conditions of this pandemic. In preparation for receiving zakat online, BAZNAS has provided various online platforms that can be accessed by the public.

To encourage digital zakat, BAZNAS offers five platforms. First, Muzaki Corner, an application program, and the BAZNAS Platform, which can be accessed via the BAZNAS website. Second, the Commercial Platform, which involves working with e-commerce platforms such as Lazada, JD.ID, Blibli, Shopee, and Elevenia to develop partnerships. In addition, BAZNAS collaborates with other Fintech services such as OVO, Gopay, Linkaja, and others. Third, Social Media Platforms, where BAZNAS promotes advertisements and campaigns related to zakat on social media platforms such as Facebook, Twitter and WhatsApp. Fourth, the innovative BAZNAS platform provides up-to-date services via QR codes. Fifth, an artificial intelligence platform where BAZNAS uses an augmented reality donation system and a chatbot named Zavira (Zakat Virtual Assistant) on the LINE application with the account name @baznasindonesia. Scan any BAZNAS logo with this application, and up to the payment of zakat, several service menu options will appear. In accordance with the direction of the MUI and the government, BAZNAS has also opened online zakat fitrah services. These services can be found at [baznas.go.id/zakatfitrah](http://baznas.go.id/zakatfitrah), [kitabisa.com/zakatfitrah](http://kitabisa.com/zakatfitrah), [tokopedia.com/zakat-fitrah](http://tokopedia.com/zakat-fitrah), and [shopee.com/zakat-fitrah](http://shopee.com/zakat-fitrah). So muzaki doesn't have to worry about paying their zakat obligations online through BAZNAS. In addition, BAZNAS has promised to distribute zakat online to mustahik who need it through BAZNAS' program agency [18].

In fact, zakat has great potential in Indonesia. Based on the Zakat Potential Mapping Indicator (IPPZ), Indonesia's zakat potential in 2019 is IDR 233.8 trillion or IDR 13,588.8 trillion or 1.72 % of GDP in 2018. The potential value of corporate zakat in 2019 is IDR 6.71 trillion. Meanwhile, corporate zakat potential reaches Rp. 144.5 trillion in 2020. In other words, Indonesia's zakat potential is Rp. 327.6 trillion in 2020 [19].

No	Objek Zakat	Potensi zakat (triliun rupiah)
1	Zakat Pertanian	19,79
2	Zakat Peternakan	9,51
3	Zakat Uang	58,76
4	Zakat Penghasilan dan Jasa	139,07
5	Zakat Perusahaan	144,5*
Total Potensi Zakat		327,6

Based on the table above, there is a significant potential for zakat in Indonesia. Therefore, it is essential to optimize the zakat collection process so that it can continue to increase its contribution to poverty alleviation and the achievement of social justice, especially considering the unstable economic situation and the large number of affected individuals. However, there are still issues of "marketing" and the allocation of this potential related to public trust in zakat management institutions. Given a large number of Zakat Management Institutions



and the amount of government attention to the issue of zakat, there is a significant gap between the potential of existing zakat and the amount of zakat collected and distributed, raises many questions [20].

In accordance with BAZNAS RI's Strategic Plan (RENSTRA) for 2020–2025, this organization intends to raise zakat funds of IDR 50 trillion by 2025 [3]. The benefits and role of zakat If productive zakat can be distributed in large quantities, then economic independence can be increased. It is hoped that this enormous amount of funds will be able to transform mustahik into muzaki at a certain level and make more measurable social changes by increasing their welfare. BAZNAS designs innovative programs in various other fields, such as education, health, social and da'wah, in addition to trying to increase economic empowerment. The government can take advantage of zakat by reducing poverty. This aligns with the objectives of zakat management and synergy in implementing the Indonesian Sharia architectural master plan. These objectives include encouraging Islamic finance to play a role in the implementation of the Sustainable Development Goals (SDGs) [21], which will become a legacy to ensure financial market stability and long-term economic growth to encourage economic prosperity. What is the strategic role of zakat in the context of using Islamic financial instruments? To significantly increase the capital of people with low incomes, it must be encouraged and strived for [20].

There are four steps that need to be completed simultaneously to investigate this possibility:

1. Socialization and education of the public about the law and wisdom of zakat, zakat assets and procedures for calculating them, and the relationship between zakat and taxes. When discussing the knowledge and functions of zakat, for example, willingness to give zakat will build an ethos and work ethic, develop wealth, clear the mind and soul, help the poor in improving their welfare, and strengthen the economic activities of the people because wealth does not only accumulate in the hands of a few people rich. Zakat teaches many lessons and wisdom of zakat.
2. Increase the professionalism, reliability, and trustworthiness of zakat amil. To achieve this, zakat human resources are needed who have management skills, zakat fiqh knowledge, and good morals. Amil zakat is expected to have the latest mustahik and muzaki databases to map the collection and distribution of zakat accurately.
3. Zakat distribution is right on target, in accordance with Sharia provisions and considering transparent management aspects. For example, to increase mustahik (work productive zakat) and business activities, in addition to functioning as consumptive zakat.
4. Ta'awun—synergy and coordination—between amil zakat at regional, national, and international levels and other members of society such as the Indonesian Ulema Council (MUI), government agencies, Islamic organizations, Islamic educational institutions, universities, and the media, among others another. The realization of the potential of zakat is considered a significant aggregate development that transcends ethnic, hierarchical, and regional boundaries [22].

Given the importance of the potential for zakat to improve the people's economy, there is a need for synergy between BAZNAS as the institution responsible for zakat and Islamic Religious Extension as KUA's right-hand man as executor of outreach and guidance to the community.

### 3.2 The Role of Islamic Counselors in Increasing Zakat Literacy and Awareness

To achieve the goals of managing zakat in Indonesia, a superior strategy is needed to support the pillars and carry out the main programs of the BAZNAS Strategic Plan. There are four parts of the basic strategy: (1) increasing the quantity and quality of Amil; 2) increasing zakat literacy and public awareness; 3) program strategy improvement and mustahik data integration; and (4) GAG Regulations [3]. The Islamic Religious Counselor, as the arm of the Ministry of Religion, plays a vital role in spreading Islamic skills and work projects to the local area. According to Article 3 paragraph (1) letter b of the Minister of Religion Regulation Number 34 of 2016 concerning the Organization and Work Procedure of the Sub-District Religious Affairs Office, the Sub-district KUA organizes zakat coaching services carried out by civil servant non-religious extension workers

Yusuf al-Qaradawi said that zakat is one of the essential ways to eliminate poverty. However, to be successful, it must be done in a *kaffah* (thorough) way and applied to all aspects of life. Yusuf al-Qaradawi emphasized that zakat can only be successful if it is carried out in an Islamic society that upholds the Islamic system in all aspects of its social, political and economic life. Therefore, it is unlikely that zakat will effectively alleviate poverty in societies that apply foreign systems or adopt non-Islamic concepts. It is not possible to uphold one Islamic principle while abandoning another. Because the life of community and state in Islam is integral and complementary, the system cannot be finished by removing some parts; it must be practised as a whole. As a result, Yusuf al-Qaradawi's message is one that we must contemplate with complete understanding and confidence [23].

Islamic religious instructors are part of the activities of the religious profession whose forms of activity tend to be oral preaching or delivery using lectures. In accordance with the Decree of the Minister of Religion (KMA) No. 79/1985, it is stated that religious instructors carry out three essential roles known as the trilogy, namely informative-educational, consultative and advocative functions. The role here is defined as a set of behaviours that are expected to be possessed by people who are domiciled in society, while the function is defined as the position (profession) that is carried out [24]. The work of coaching, teaching, and conveying religious messages in accordance with the Al-Qur'an and Al-Sunnah is an informative-educational function. In contrast, the consultative role requires others to think about and solve problems independently or in groups. And the Advocacy Function, namely protecting the community from all activities that violate religious norms and beliefs [25].

As for the duties of office and elements of activities that can be carried out by Islamic religious instructors to increase zakat literacy in society [26], namely:

1. Zakat Counseling Servant

Religious extension officers, in this case, can provide counselling services and information related to zakat to the people in the target area of every mosque, in particular, regarding the distribution and management of zakat. Religious instructors are expected to be able to educate the public to share information about zakat management procedures for amil, introduce trusted online and offline amil zakat institutions for prospective muzaki, and also provide counselling related to the problems of zakat distribution for amil and prospective muzaki.

Amil zakat in the community must also be increased in quantity and quality by religious instructors. Each zakat management organization (OPZ) has Amil HR as its main zakat management resource. Socializing prospective employees with Work Competency Standards (SKK) to encourage them to form quality employees is one approach that can be taken to improve employee quality. After that, it can form the OPZ mosque by entering the mosque. It is hoped that by continuing to report to the KUA, which will then gradually report to the local Kankemenag and Baznas, the OPZ of the mosque will maximize its collection of zakat [27].

In addition, prospective muzaki must be guided by an ustadz regarding the urgency and importance of zakat based on the Al-Quran. Assisting muzaki in religious assembly assemblies, which meet the criteria of owning a business in agriculture, fisheries, trade, culinary, and others, is the first step extension agents can take [28, p. 2]. When the community wants to consult and ask questions about this, either by coming directly to the office or by telephone, religious instructors will be happy to provide guidance and zakat calculation services.

2. Preparation of Zakat Guidance and Counseling Materials

Compiling texts for guidance and counselling materials is one of the skills that must be possessed by Religious Instructors. In this case, it relates to the mastery and understanding of religious instructors regarding guidance materials, both religion and development, which in this case includes zakat material [29, p. 356]. Zakat material which has become a global, national and local issue, is one of the development materials that must be understood and communicated to the public. The categories of understanding zakat, its legal basis, obligations, and wisdom or benefits form the basis for the contents of the material text.

In zakat fitrah, zakat literacy must be emphasized, and the content of zakat maal material must also be discussed in depth, covering the types of zakat maal, its legal basis, and nishab, as well as training on how to calculate zakat correctly and correctly according to sharia.

3. Implementation of Zakat Outreach

Indonesian society's zakat literacy still needs to be considered higher. In organizing the Zakat Literacy Festival, BAZNAS cooperates with religious instructors at the Ministry of Religion. This activity aims to increase the community zakat literacy index. It is hoped that the community will get more in-depth information about zakat due to the implementation of this program, thereby increasing community participation in zakat. In addition, this program is expected to increase collaboration and synergy between zakat education and literacy programs and coordination and synchronization between the Ministry of Religion and stakeholders in the zakat program. The first Zakat Literacy Festival program was held in 2019 and will be born again in 2021. The Zakat Literacy Program Festival is divided into two parts. First, the awareness phase aims to explain the Zakat Literacy Festival and provide a basic understanding of zakat. Second, during the festival phase, major events such as national webinars, coaching classes, digital exhibitions, expert talks, and the Zakat Literacy Festival Appreciation Night are held. [30, p. 2].

In addition to the Zakat Literacy Festival program, religious instructors can socialize zakat assistance in their respective target areas by inserting zakat materials in their delivery. Extension officers can make programmed mentoring roadmaps, especially in zakat material.

4. Services-Guidance and-Mediation of Religious Problems and-National Development

Religious instructors are expected to help and mediate zakat problems in the community. With the participation of amil zakat, it will be easier to achieve the benefits of zakat for the social and economic development of Indonesian society. Amil zakat is a religious organization that distributes zakat funds in accordance with Islamic teachings. Instead of paying zakat separately, the existence of amil zakat will equate to the enjoyment of zakat funds.

The role of religious instructors is to provide direction, information, and guidance to the Muslim community in Islamic religious and social studies. The provision of this counselling service aims to increase public awareness of spiritual teachings and implement them appropriately. In terms of social problems, extension workers help the community understand and know about the obligations carried out in social life by providing direction and motivation. The goal is to serve the homeland and nation as well as progress and prosperity. By encouraging community participation in the successful development of a superior national civilization [31].

In the context of developing Indonesian human resources, the Ministry of Religion focuses on eight aspects of religious development. First, increase the standard of religious observance. Second, strengthening religious harmony and moderation. Third, fair and impartial administrative arrangements. Fourth, improve and empower people's economic resources and institutions. Fifth, expanding access to religious, religious and religious education in general education. Sixth, increasing the standards of religious and religious education and management. Seventh, increase the competitiveness and productivity of religious education. The ultimate goal is to increase the accountability and effectiveness of governance.

Based on these aspects of development, the responsibility of extension workers, in this case, is to increase the potential for zakat in the hope of improving the people's economy by facilitating the interests of religious people in accordance with the duties and responsibilities of other government agencies. Because the growth of religious people is also the growth of society as a whole.

#### 4. Conclusion

In Indonesia, zakat is becoming an increasingly significant component of the country's development plan. The concept of zakat is the most essential element in the strategy for developing the Islamic economy in Indonesia. To continue to increase the contribution of zakat in alleviating poverty and realizing social justice, it is necessary to optimize the process of collecting zakat, especially when the economic situation is unstable and has a significant impact on society. The benefits and role of zakat If productive zakat can be distributed in large quantities, then financial independence can be increased. Increasing the welfare of mustahik can bring about more real social changes and, at some point, turn mustahik into muzaki. In addition to increasing economic empowerment, BAZNAS has developed innovative programs in various other fields, including education, health, social and da'wah. In implementing the zakat literacy improvement program, BAZNAS and Islamic Religious Extension can synergize through: 1). Zakat counselling services. 2). Preparing zakat guidance and counseling materials. 3). Carry out socialization of zakat. 4). Assistance services and problem-solving related to religious and development problems. Religious instructors have a sense of responsibility and authority to increase the potential for zakat in the hope of improving the people's economy through the management of zakat, following the strategic plan of the Ministry of Religion and BAZNAS.

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