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**THE ANALYSIS OF GOVERNMENT POLICY TOWARD ZAKAT MANAGEMENT
OPTIMIZATION IN PALOPO**

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ABSTRACT

This study aims to analyze local government policy on zakat management and its impact. This research is qualitative research, the government policy, the collection and distribution of ZIS into primary data in research.

Government policies related to zakat management include: a) Local Regulation (PERDA) number 6 the Year 2006, b) Circular Letter Number: 011/BAZNAS kota-PLP/VI/2017 about the subject of zakat, infak, alms and other religious social funds, c) Circular Letter Number: 23/BAZNAS kota-PLP/VIII/2017 about the determination of amount of zakat income infak funds. Government policy in the form of Local Regulation (PERDA) did not change after it was issued in 2006, and does not accommodate all zakat regulations in the form of Law, Government Regulations, Decree of the Minister of Religious Affairs and Central BAZNAS decision.

The optimization of zakat management can be seen from zakat collection and distribution. The data shows the weakness of zakat collection especially zakat mal and zakat income. Zakat mall that collected only amounted to 15,740,000 so that the impact on the weakness of zakat distribution. These data indicate that the policy of Palopo government has no significant impact on the optimization of zakat management.

KEYWORDS: BAZNAS, Zakat, Government Policy, Zakat Optimalization

INTRODUCTION

Palopo poverty by 2015 from 30,860 families in Palopo, there are 5,583 families who still have a pre-prosperous classification. While the results of the National Economic Social Survey Palopo is at the number Rp. 228,881.00 with a total of 14,590 poor people. (BPS, 2016).

The data above illustrates that the government must work hard to reduce poverty. One that can be done by the local government is by issuing various policies related to the management of zakat. The policy makes the muzakki to pay zakat, amil zakat manages with the professional and mustahik chance to become muzakki and the government gets the benefit of increasing the original revenue.

Achmat Subekan unravels that in Indonesia to the present day, zakat management is not part of the State's finances, but the legislation in the field of state finance opens room for the entry of zakat as part of the state finance. In fact, existing legislation also provides guidance as to what mechanisms can be executed if the policy of zakat entry into the state finances

taken by the government. Zakat which is done through an amil zakat institution established and legalized by the government can be deducted on taxable income for the taxpayer. This is an appreciation and reward for the zakat payers as well that the zakat has been accommodated in the management of state finances in the field of tax (Subekan, 2016).

Rahmad Hidayat pointed out that there is a need for comprehensive implementing regulation in the form of Government Regulation (PP) which regulates the mechanism and procedure of zakat management, especially the rules that explain about zakat, infaq, and productive alms so there is standardization in the management of zakat (Hidayat, 2016). Kamil Idris explains that Zakat Law is an instrument that influences zakat obedience, but if most people have the negative perception to the law, then the maximization of law implementation will experience obstacles (Kamil, 2006).

Ramaf Jaffri Saad et al research found that attitudes, morals and zakat laws have a significant relationship with the signs of commercial zakat obedience. The results explain that there is 36% commercial zakat compliance (adjusted $r^2 = 0.36$). This research also shows that zakat amil must have a strategy in collecting zakat of commerce with a moral approach, an attitude of zakat law (Ram al Jaffri Saad, 2009)

Triy Anis Rosyidah's research shows that the zakat managers and the community are doubtful that Law No. 23 of 2011 on zakat management is really applied, this is because there are still many articles that are not in accordance with the condition of the society thus hampering LAZ's legality in managing zakat. Thus, it is necessary to review and socialize the law number 23 of 2011 on zakat (Rosyidah, Malang).

Ramlah et al. describes the problem management of zakat in the city of Palopo namely: 1) The model of zakat payment in the community is still traditional (2) Lack of socialization from BAZNAS related to zakat management, 3) Lack of government involvement, 4) Lack of public trust to BAZNAS, 5) Weak public awareness zakat to BAZNAS, 6) BAZNAS program has not touched the community and 7) The management has not maximally managed BAZNAS Palopo city (Ramlah, 2017).

The spirit of regional autonomy essentially encourages the growth of autonomous region's creativity to encourage and accommodate the aspirations of community in the framework of regional development for the common welfare, the region can be said autonomous if the area can regulate the free of household including in the management of natural resources and human resources which is owned, because basically, the ruler in the autonomous region is actually the community itself, those who determine what is really the welfare of the community, and how to achieve it. Political mechanisms exist in the DPRD, while the executive is in the Local Government. Both DPRD and Local Government, both are representations of society. The autonomous region is said to be autonomous when it can manage its regional development without central government interference with the capability of the region is expected to improve the economy of Indonesia, especially the autonomous region (Abdillah, 2005).

To realize people welfare, the government has authority right. The implementation of zakat will be optimal when there are regulations that require zakat as with taxes, therefore the government is expected to see more wisely to the condition of the people at this time that still need policies that favor the people.

The condition of zakat management has not been optimally also the Law, Government Regulation has not accommodated all aspects of zakat management and the absence of a regional approach in regulating the management of zakat. The

conditions above that lead researchers to research related to local government policies related to the optimization of zakat management. The problems raised in this study are:

- What is the local government's policy on zakat management?
- How is the impact of local government policies on zakat management in Palopo?

THEORY

Policy

A policy is closely related to politics because politics in one aspect of its meaning is defined as policy or wisdom. Therefore, this study can not be separated from the study of politics. The use of political meaning as policy is associated with the meaning of politics which lexically means acting or judging wisely, well judged prudent (Covic, 1974). This meaning points to the meaning of "wisdom" or "with wisdom"

Policies are intelligence, proficiency, statement of ideals, goals, principles, or intentions as guidelines for achieving objectives or outlines (Language Center Ministry of National Education, 2008). Policies can be distinguished in two sections: public policy and private policy. Public policy is a collective action that is realized through legitimate government authority to encourage, obstruct, prohibit or regulate private action (Individual or corporate). Public policy has two main characteristics: they are either created or processed by government agencies or by procedures established by the government (Higwood, 1988).

Navil Johnson explains that policy terms are more frequent and widely used in relation to government actions or activities or the behavior of the State at large. In relation to policy is defined as political action (Wahab, 1997). Public policy is essentially government intervention aimed at changing existing conditions or influencing the direction and speed of ongoing changes in society to achieve the desired conditions (Said, 2004, page 10). Policy Analysis is a process or activity of synthesizing information, including research results, to produce policy design options recommendations (Williams, 1971).

OPTIMIZATION

Optimization comes from word "optimal" is best, highest, most profitable and optimize, make best, be highest, so optimization; making things optimal (Department of Education and Culture, 2001, p 628). Optimization is an action, process, or methodology for making something (as a design, system, or decision) to be more / fully perfect, functional, or more effective (Ministry of Cooperatives and Enterprises and Small and Medium Enterprises, 2009, p. 14). Optimal is the result achieved in accordance with the desire, so the optimization is the achievement of results according to expectations effectively and efficiently. Optimization can also be interpreted as a measure where all the needs can be met from the activities undertaken, according to Winardi, optimization is the size that causes the achievement of the goal whereas if viewed from the point of business, optimization is the effort to maximize the activities so as to realize the desired or desired profit (Winardi, 1996, p. 363).

With the existence of regional autonomy, the implementation of zakat will be more effective because in regional autonomy there is an authority to regulate and manage the area according to the condition of the region. In this case, zakat can be more optimal when the local government to see zakat as potential in regional development and make regulations governing the management, collection, and distribution of zakat either in the form of PERDA or similar.

Zakat can play a maximum role in the context of regional autonomy, one of the cores of the implementation of regional autonomy is the existence of local government's flexibility to organize self-government on initiatives, kerativitas, and active participation of the community in order to develop and promote the region (Widjaja, 2005).

18 Zakat Management

Law No. 23 of 2011 Article 1 paragraph 1 describes the management of zakat including Planning, implementation, and coordinating activities in the collection, distribution, and utilization of zakat. The zakat management activities mentioned above are conducted by Badan Amil Zakat Nasional (BAZNAS) as regulated in Article 1 paragraph 7 which is: National Amil Zakat Board, hereinafter referred to as BAZNAS is an institution that performs zakat management nationally.

Article 2 of Law Number 23 the Year 2011 stipulates that the management of zakat is based on Islamic law, trust, benefit, justice, legal certainty, integrated, and accountability. Article 3 reads the purpose of zakat management in order to increase the effectiveness and efficiency of services in the management of zakat, and to increase the benefit of zakat to realize the welfare of the community and poverty alleviation and article 6 reads BAZNAS is an institution authorized to perform the task of zakat management nationally hierarchically established from national, provincial, and district/city levels. Article 7 reads in carrying out the duties as referred to in Article 6, BAZNAS performs the functions namely :

- Planning of collection, distribution, and utilization of zakat;
- Implementation of the collection, distribution, and utilization of zakat;
- Controlling the collection, distribution, and utilization of zakat;
- Reporting and accountability of zakat management.

RESEARCH METHOD

The type of this research is This research is qualitative research. Based on the object of research studied that is related to policy, a policy is one of the aspects of political science. The policy in this study relates to the management of zakat, the approach used is the approach of political-economy (Political-Economy). The economic-political approach is relevant to understanding the object of the study in this study. The use of such methods, based on two assumptions that phenomena concerning wealth and politics with the phenomenon of power are bound by mutual relations.

This research was conducted in Palopo, Source of data in this research is obtained from literature studies, documents related to the Palopo government policy about the management of zakat or other binding rules. Data collection strategy by interactive and non-interactive methods. Researchers took data collection steps as follows: Library research and Observation. Peroses data analysis by reduction, data presentation and conclusion or verification.

DISCUSSION

Palopo Government Policy about Zakat Infak and Alms Management

The management of zakat in every region has a dynamic development in a long time. The change of regency head government has a significant impact on the management of zakat because the government ²⁰ has the authority to regulate the people to obey zakat. To enforce the Laws, Government Regulations, Presidential Instructions and BAZNAS regulations on zakat, autonomous government policies are needed, namely district and municipal governments.

The optimization of zakat management in regencies/towns is largely determined by the role of local government, and the government has an obligation since the Regional Government in Law 23 of 2014 is described as the ⁴ regional head as the organizer of the Regional Government which leads the implementation of government affairs which is the authority of the autonomous regions. With the authority of the local government then the government can issue a policy to regulate the region in realizing the welfare of the community. The local government in performing its duties may obscure the policy, it has been regulated in ⁴ the Law of the Republic of Indonesia Number 9 of 2015 Concerning the Second Amendment to Law No. 23 of 2014 on Regional Government, in Article 65 paragraph 2, in carrying out the ⁴ duties of the Head of Region:

- Submitting draft local regulation;
- Establish Local Regulations that have been approved by the DPRD ;
- Establish Perkada and district head decision ;
- Take certain actions in urgent circumstances that are urgently needed by the Region ;

The rules related to the management of zakat in Palopo as follows:

- Palopo Local Regulation Number 6 the Year 2006 about Zakat Management
- Circular Letter Number: 011/BAZNAS kota-PLP/VI/2017 about the subject of zakat, infak, alms, and other religious social funds
- Circular Letter Number: 23/BAZNAS kota-PLP/VIII/2017 about the determination of the amount of zakat income infak funds.

The government of Palopo annually issued a policy in the form of a Circular on the determination of Zakat fitrah and House- hold Infak, the determination of the amount of zakat fitrah rests on the price of rice, so that every year the palopo government to do policy to change the amount of zakat fitrah.

Circular Letter Number: 011/BAZNAS Kota-PLP/VI/2017 about the subject of zakat, infak, alms and other religious social, explained about National Zakat Agency ⁵ (BAZNAS) is a non-structural government institution which is independent in charge of performing zakat management task nationally according to the level of government in stages. The circular instructed that to ¹¹ optimize the collection of zakat mall/property from the income/income of the State Civil Apparatus (ASN), both on vertical and horizontal agency units and employees of PDAM / Perusda in their respective working environment, are required

to pay Zakat malnya if the income/income has been fulfilled nisab (Gross Income) of at least Rp.4.192.000, - / month or equivalent to 653 kg of grain or 524 kg of rice at Rp.8.000 / kg.

This Circular Letter is at the same time a follow-up to the implementation of Presidential Instruction of the Republic of Indonesia Number 3 of 2014 on Optimizing Zakat Collection in Ministries / Agencies, Secretariat General of State Institutions, Secretariat General of State Commission, ³¹ Regional Government, State Owned Enterprises and Regional Owned Enterprises through Agency National Zakat Amil. And become an integrated step in order to accelerate the achievement of the ninth mission RPJMD Palopo Year 2013-2018 who want to "develop awareness nation and state in regional autonomy and the development of religious life harmonious in order to realize order and security for the creation of harmonious society life.

Related to optimize zakat mall collection/ property from the income / the State Civil Apparatus (ASN) income, both on vertical and horizontal agency work units and employees of PDAM / Local Company (Perusda) in their respective work environment. And following up the Mayor's Circular Letter is required to pay zakat mal if the income/income has been fulfilled nisab (Gross Income) of at least Rp.4.192.000, - / month or equivalent to 653 kg of grain or 524 kg of rice at Rp.8.000 / kg.

The Analysis of Palopo Government Policy

A policy is closely related to politics because politics in one aspect of its meaning is defined as policy or wisdom. Therefore, this study can not be separated from the study of politics. The use of political meaning as policy is associated with the meaning of politic which lexically means acting or judging wisely, well judged prudent (Covic, 1974, p. 645).

The legislation is influenced by the direction of political policy (Wijayanti, 2012). ³ Politics and law are two things that affect each other. In the process of establishing the rule of law by political institutions, the role of political forces sitting in political institutions is decisive. When the legal position is more decisive than politics, then the political activity is governed by and must be in accordance with the rule of law. ³ On the other hand, when politics is more decisive than law, then the law is the product of political will that interacts and even competes with each other. However, the ideal system is the system where law and politics are in equilibrium. Under such conditions, regularity may be attained (Salam, 2015).

Palopo government policy related to zakat management has given hope to zakat management maximization, but the implementation of the government policy of Palopo still face some problems, whether related to zakat's compliance to the rules related to zakat management. The zakat amil's compliance with BAZ against the rules greatly determines the performance of BAZ institutions. Rahmawati's research discusses Accountability and Transparency of Zakat Receipts in BAZNAS Palopo city (Rahmawati, 2014), found that accountability and transparency simultaneously have a significant effect on zakat acceptance in zakat amil zakat of palopo at 16,902 with significance 0,002. Where required the significance value of F is smaller than 5%. In variance accountability of the calculation results obtained t count of 5.186 > t table of 2.306 so H1 accepted and H0 rejected. This means that there is a linear relationship between accountability and zakat acceptance. The magnitude of accountability effect on zakat acceptance of 0.833 or 83% is considered significant, while the transparency of the calculation obtained t count -1.795 < t table of 2.306 so H1 rejected and H0 accepted. It means there is no linear relationship

between transparency and zakat acceptance. The magnitude of the effect of transparency and acceptance of zakat is -0.288 or -29% is considered, not.

The government town policy should generate professional amil zakat behavior so as to achieve accountability and transparency in management. The issue of government policy related to the management of zakat as follows:

Regional Regulations (PERDA) have not changed Since the Issuance of the Municipal Government in 2006.

Regional Regulation (Perda) of Palopo City number 6 of 2016 on Zakat Management has not been changed for 10 years, while Law, Government Regulation and Regulation of the Minister of Religion related to zakat management have changed according to need of zakat management in Indonesia and Local Regulation is no longer accommodating changes to the Laws, government regulations, and BAZNAS on the management of Zakat.

Policy is not Yet Comprehensive

BAZNAS Palopo in 2017 issued Circular Letter Number: 011 / BAZNAS Kota-PLP / VI / 2017 regarding zakat, infak, alms, and other religious social funds and Circular Letter Number: 023 / BAZNAS Kota-PLP / VIII / 2017 regarding the determination of magnitude zakat income/income infak funds. Both circulars emphasize the collection of zakat profession/income ASN / Employee PDAM and Perusda but in the circular, there is a mistake in determining/calculating the profession zakat among others :

- Calling zakat profession as zakat mal, whereas zakat profession is very different from zakat mal
- Nisab zakat profession equaled with 653 kg of grain or 524 kg of rice if nisabnya use zakat of agriculture so the percentage of zakat is 5% for irrigation and 10% if rainfed, and haulnya is perpanen. While the percentage of zakat with 2.5% is zakat trade with nisabnya leaned on 94 grams of gold with haul 1 year.

Palopo government policy which has been discussed above is less set about muzakki and mustahik. Such as regulating the obligation of muzakki to give zakat to BAZNAS, as well as sanctions for the negligent muzakki in zakat, as which has been enacted in the tax law. Palopo city government policies such as; Regional Regulation and Circular Letter issued by the government and Amil Zakat Agency, as described above, are in many ways still heavily influenced by the political aspect as expressed by the U.S. Hornby A.P. Cowic and Muslimin Kara that Policy is closely related to politics, because politics in one aspect of its meaning is defined as policy or wisdom. The use of political meaning as policy is associated with the meaning of politic which lexically means acting or judging wisely, well judged prudent (Covic, 1974).

Policies related to zakat management have several phases, in the case of zakat management policy in Palopo has entered the accommodational phase in which this phase of the government together with the legislative passed the Law or Regional Regulation related to the management of zakat, professionally initiated by Moslem marked by the emergence of the National Amil Zakat Bodies (BAZNAS), the Amil Zakat Institute (LAZ), in which the government accommodates the government's governing body (BAZNAS) and the community (LAZ) (Budiman, 2006).

The management of zakat, managed by government institutions or institutions, will be much more effective in implementing the welfare of the people when the government is not halfhearted in issuing and implementing policies on the management of zakat. A half-hearted policy will have a disproportionate impact on the implementation of zakat management policies and implementation.

The Impact of Policy toward Zakat Management

The data below describes the impact of the Palopo government policy regarding the optimization of zakat management as follows:

Table 1: ZIS BAZNAS Palopo Collection Year 2016

No	Baz Subdistrict	Amount Soul	Amount Family Head	Zakat Fitrah	Infak Rtm	Zakat Maal
1	WARA	9,633	2,371	Rp 297,880,000	Rp 41,680,000	Rp -
2	WARA SELATAN	8,363	1,927	Rp 239,774,291	Rp 35,389,000	Rp 3,790,000
3	WARA TIMUR	11,659	2,831	Rp 335,554,000	Rp 48,495,400	Rp 7,650,000
4	WARA BARAT	3,855	855	Rp 108,507,000	Rp 13,166,000	Rp -
5	WARA UTARA	8,079	2,350	Rp 298,808,000	Rp 36,650,000	Rp 4,300,000
6	MUNGKAJANG	3,635	924	Rp 99,108,000	Rp 14,830,000	Rp -
7	SENDANA	5,249	1,863	Rp 114,782,000	Rp 15,674,000	Rp -
8	BARA	8,475	2,293	Rp 250,249,000	Rp 24,870,000	Rp -
9	TELLUWANUA	5,394	1,395	Rp 147,367,000	Rp 16,980,000	Rp -
	JUMLAH	64,342	16,809	Rp 1,892,029,291	Rp 247,734,400	Rp 15,740,000

Sources: BAZNAS Kota Palopo, Finance Report Year 2017

The data above illustrates that the source of ZIS is sourced from zakat fitrah, household infak and zakat maal with total ZIS collected of 2,155,503,691 consisting of zakat fitrah equal to 1,892,029,291., Infak household is 247,734,400, while muzakki is 64,342. The data above also illustrates that zakat maal that collected 15,740,000. The following is the distribution of zakat in BAZNAS Palopo 2016.

The data above shows that the collection of zakat maal is very low that only collected 15,740,000., The number is small compared with zakat fitrah which amounted to 1,892,029,291., It illustrates that weak government policy to increase the growth of zakat collection treasure.

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Zakat mall, amounting to 15,740,000, is sourced from 3 sub-districts from 9 sub-districts, namely: Wara Selatan sub-district which amounts to 3,780,000, East Wara amounts to 7,650,000 and North wara totals 4,300,000, from the three sub-districts, the highest is Wara Timur Sub-district. The zakat collection of zakat mal which is only 15,740,000., The amount is very small compared to the potential area / wilaya Palopo.

Government policy in Regional Regulation and Circular Letter has not been able to optimize the management of zakat as a whole, because the weakness of collecting impact on the management of zakat and at the end of the zakat distribution is also small. Zakat management can be optimal when supported by policies that can affect the manager of zakat, muzakki, and mustahiq, it is required policy and policy implementation in favor of the management of zakat.

The following table illustrates the distribution of ZIS in BAZNAS Palopo city, zakat fitrah distributed to the poor, Syara employees, teachers of recitation and convert. Infak RTM is distributed to BAZNAS and BASCAM. Zakat mall is distributed to BAZNAS and BASCAM.

Table 2: Distribusi ZIS BAZNAS Kota Palopo Tahun 2016

NO	BAZ KECAMATAN	Jumlah Mustahik	DISTRIBUSI ZAKAT FITRAH				DISTRIBUSI INFAQ RTM		DISTRIBUSI ZAKAT MAAL		
			FAKIR MISKIN 55%	PEGAWAI SYARA 25%	GURU NGAJI 10%	MUALLAF 10%	BAZCAM 10%	BAZNAS 90%	UPZ 10%	BAZCAM 15%	BAZNAS 75%
1	WARA	1987	Rp 173,043,600	Rp 73,666,500	Rp 31,427,200	Rp 16,213,900	Rp 3,930,000	Rp 33,300,000	Rp -	Rp -	Rp -
2	WARA SELATAN	980	Rp 135,711,268	Rp 58,604,123	Rp 22,823,600	Rp 16,255,250	Rp 3,342,900	Rp 32,046,100	Rp 379,000	Rp 568,500	Rp 2,842,500
3	WARA TIMUR	2990	Rp 227,799,120	Rp 71,202,120	Rp 26,862,730	Rp 15,470,780	Rp 3,006,600	Rp 28,475,000	Rp 765,000	Rp -	Rp -
4	WARA BARAT	703	Rp 66,920,150	Rp 30,418,250	Rp 12,920,300	Rp 12,167,300	Rp 1,316,000	Rp 11,808,000	Rp -	Rp -	Rp -
5	WARA UTARA	2890	Rp 205,493,050	Rp 75,767,750	Rp 10,689,300	Rp 5,551,500	Rp 1,619,000	Rp 33,531,000	Rp 2,800,000	Rp -	Rp 1,500,000
6	MUNGKAJANG	440	Rp 54,991,700	Rp 24,842,750	Rp 9,930,000	Rp 7,792,700	Rp 1,186,000	Rp 10,672,000	Rp -	Rp -	Rp -
7	SENDANA	893	Rp 69,058,250	Rp 28,486,750	Rp 11,457,800	Rp 5,562,300	Rp 1,567,400	Rp 12,000,000	Rp -	Rp -	Rp -
8	BARA	761	Rp 144,534,400	Rp 60,214,325	Rp 24,834,750	Rp 16,284,700	Rp 2,485,300	Rp 22,383,000	Rp -	Rp -	Rp -
9	TELLUWANUA	1104	Rp 80,510,475	Rp 35,534,725	Rp 14,639,700	Rp 21,156,500	Rp 1,698,000	Rp 15,282,000	Rp -	Rp -	Rp -
	JUMLAH	12748	Rp 1,158,062,013	Rp 458,737,293	Rp 165,585,380	Rp 116,454,930	Rp 20,151,200	Rp 199,497,100	Rp 3,944,000	Rp 568,500	Rp 4,342,500

Sources; BAZNAS Palopo Year 2017

Distribution of zakat, infak and alms in Palopo can be seen in the table above. The table above illustrates that the distribution of zakat to the poor is 1,158,062,013, the distribution of zakat to the employees of syara amounted to 458,737,293., The distribution of zakat to the teacher of 165, 585.320, the distribution of zakat to the muallaf amounted to 116.454,930., The distribution of infak RTM to BAZCAM amounted to 20,151,200., the distribution of infak RTM to BAZCAM was

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199,497,100. The distribution of zakat mal, distributed to UPZ amounted to 3,944,000., Distributed to BAZCAM totaling 568,500., And distributed to BAZNAS totaling 4,342,500.

The pattern of zakat collection of BAZNAS of Palopo has been described in Circular Letter Number: 011 / BAZNAS Kota-PLP / VI / 2017 regarding zakat, infak, alms and other religious social funds and Circular Letter Number: 023 / BAZNAS Kota-PLP / VIII / 2017 the determination of the amount of zakat income / income infak funds. The circular refers to the Regulation of the Minister of Religious Affairs No. 52 of 2014 on the terms and procedures of calculating zakat mal and zakat fitrah and Instructions of the President of the Republic of Indonesia No. 3 of 2014 on the optimization of zakat collection in Ministries / Institutions, the secretary general of state institutions, the secretary general of the state commission, local governments, SOEs. The collection of zakat in the circular is done by cutting the system directly from the payroll system. The two circular letters emphasize the collection of zakat profession/income ASN / Employee PDAM and Perusda.

While the pattern of zakat distribution in BAZNAS Palopo city explains that the pattern of distribution of zakat by 1) Distribution of zakat done every month, 2) No distribution of zakat productively, 3) Distribution is still related to religion such as teacher tutoring and imam mosque (Ramlah, 2017).

The municipal government has optimized the management of zakat by issuing policies, although government policies have not fully regulated zakat management activities and have not accommodated the aspirations of the people, it is clear that the city government of Palopo and the central government has increasingly asserted its commitment to optimize its role in helping to actualize the potential owned by Muslims.

CONCLUSIONS

The conclusions of this study are as follows:

Local Government Policy on Zakat Management

The government policies related to zakat management include: a) Regional Regulation (PERDA) number 6 of 2006, b) Circular Letter Number: 011 / BAZNAS city-PLP / VI / 2017 on the subject of zakat, infak, alms and other religious social funds, c) Circular Letter Number: 23 / BAZNAS city-PLP / VIII / 2017 regarding the determination of the amount of zakat income / income infak funds.

Government policy in the form of regional regulation did not change after it was issued in 2006, then the Regional Regulation no longer accommodate all zakat regulations in the form of Law, Government Regulation, Decree of Minister of Religious Affairs and Decision of Central BAZNAS

The Impact of Local Government Policy on Zakat Management

The performance of zakat management or the optimization of zakat management can be seen from the collection of zakat, the distribution of zakat. The data indicate that the zakat collection is low, especially on zakat mal, zakat in-

come/income, it is noted that zakat mall collected is only 15,740,000 so that the impact on the weakness of zakat distribution in BAZNAS Palopo city. The data can conclude that the policies of the city government of palopo have no significant impact on the management of zakat.

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