



Factors Influencing the Application of Regional Regulation Number 3 of 2021 Concerning Zakat Management in the City of Gorontalo

Asrul Aswar ¹, Erman I. Rahim ²

¹Faculty Of Law, Universitas Negeri Gorontalo, Indonesia. E-mail: asrulaswar2910@gmail.com

² Faculty Of Law, Universitas Negeri Gorontalo. E-mail: erman@ung.ac.id

Abstract: This study aims to identify the factors that influence the application of these regional regulations. This study uses a qualitative approach by conducting in-depth interviews with several related parties, such as the Gorontalo Municipal Zakat Agency (BAZ), zakat management institutions, and the community. The results of the research show that there are several factors that influence the application of Regional Regulation Number 3 of 2021 concerning Zakat Management in the City of Gorontalo. First, regulatory factors, namely the clarity and consistency of regulations, as well as a deep understanding of the contents of these regulations. Second, institutional factors, such as the capacity and competence of zakat management institutions, support from local governments, and the active involvement of the community in zakat management. Third, social and cultural factors, include people's perceptions of zakat, trust in zakat management institutions, and a culture of mutual assistance in society. This study also found several obstacles in the implementation of these regulations. These obstacles include the lack of public understanding of these regulations, low community participation in zakat management, lack of local government support in implementing regulations, and limited capacity and competence of zakat management institutions. Based on these findings, this study recommends several steps to improve the implementation of Regional Regulation Number 3 of 2021 concerning Zakat Management in the City of Gorontalo. These steps include increasing socialization of regulations to the public, increasing community participation in zakat management, increasing the capacity and competence of zakat management institutions, and strengthening support from local governments.

Keywords: Zakat Management, Local Regulations, Implementation Factors

©2023 Aswar, A., Rahim, E.I.

Under the license CC BY-SA 4.0

How to cite (Chicago Style) :

Aswar, A., Rahim, E.I. "Factors Influencing the Application of Regional Regulation Number 3 of 2021 Concerning Zakat Management in the City of Gorontalo," *Estudiante Law Journal*, 5 (1), (February 2023): 128-142. <https://doi.org/10.33756/eslaj.v5i1.20010>

1. Introduction

Prior to the reform, the central government held considerable and decisive power over the regions. The center takes care of a number of regional issues and interests without paying enough attention to and taking into account regional aspirations and interests. The use of local resources causes many regions to feel unfair. As a result, the paradigm of administering a state that is centralized, undemocratic and lacks democratic values and justice has begun to be criticized through the reform movement. Decentralization/Autonomy was chosen as the country's management system as a result.¹

After the New Order government collapsed in Indonesia in mid-1998, a reform order was born which resulted in policy changes for local governments, especially those related to authority. This was separated from the Request for Reorganization which started definitively when President Soeharto surrendered on May 21, 1998 and the issuance of Law Number 22 of 1999 concerning Regional Government which was later changed to Law Number 23 of 2014.²

This law gives authority to Regional Governments to control and manage their respective regions in an effort to accelerate the achievement of community welfare through improvement, service, empowerment, and community involvement. According to Article 1 Paragraph 6 of the Law, "regional autonomy is the right, authority and responsibility of an autonomous region to regulate and manage its own government affairs and the interests of the local community within the framework of the Unitary State of the Republic of Indonesia." Regulation of Regional Government Number 23 of 2014, each regional leader is given the power to regulate his area in accordance with the guidelines set out in this article. Regional Governments can use this authority to regulate various issues for the benefit of the community in accordance with the conditions of their territory.³

According to Article 18 Paragraph 1 of the 1945 Constitution, the Unitary State of the Republic of Indonesia is divided into Provinces, Regencies and Cities. Every Provincial, Regency, and City local government is subject to legal restrictions. Regional government is regulated in Law Number 23 of 2014. The existence of provincial regulations is a form of handing over the position of the central government to the district in managing its own household continuously, bearing in mind that in the implementation of regional government further guidelines are needed as regional guidelines. In accordance with the Constitution No. 23 of 2014 regarding Regional Regulations, also known as Provincial Regulations and Regency/City Regional

¹ Khairul Ikhwan Damanik dkk., *Otonomi Daerah, Etnonasionalisme, dan Masa Depan Indonesia: Berapa Porsen Lagi Tanah dan Air Nusantara Milik Rakyat* (Yayasan Pustaka Obor Indonesia, 2010).

² Oneng Nurul Bariyah, "Studi peraturan daerah (perda) tentang pengelolaan zakat di Indonesia," *Misykat al-Anwar Jurnal Kajian Islam dan Masyarakat* 1, no. 1 (2018): 24-44.

³ R. I. Presiden, "Undang-Undang Republik Indonesia Nomor 23 Tahun 2014," *Sekretariat Negara*, 2014.

Regulations, are regulations related to regional government and are referred to as such in this document.⁴

Local governments have the authority to make various laws and regulations, including regulations related to social management issues. Local governments make regional regulations based on religious principles, including Islam and other religions, to address social problems. Islamic law can legitimize the desired adjustment to harmony between Islamic teachings and social dynamics as social institutions. Because humans are essentially social beings, the laws and social dynamics of human life are always intertwined. Therefore, in its capacity as a standard, Islamic regulations are expressed as guidelines or regulations. However, it seems that Muslims in Indonesia have not fully implemented Islamic law-based regulations and laws. As a result, it is considered less effective than the implementation of the Bekasi City Zakat Management Regulation. Meidiana Adhika assesses that the regional regulations that regulate the management of zakat in Bekasi City have not been successful in overcoming poverty. Even though the regional regulation on zakat management is considered ineffective in alleviating poverty for various reasons, not because of the regional regulation itself, it seems that this opinion may have some truth to it.⁵

This condition is different from the City of Mojokerto and Sidoarjo Regency which have issued regional regulations regarding the management of zakat. In these two urban areas, the existence of the Regional Administration on Zakat for Provincial Administrators is very possible in an effort to increase the number of muzakki so that it has an impact on expanding the reach of zakat. Muslims in Sidoarjo and Mojokerto are aware of the obligation of zakat. The consequences of this study indicate that territorial guidelines have an impact on the presence of individuals in the area. The amount of zakat funds that will be channeled to improve the welfare of the poor will also increase if the amount of zakat received increases as well.

Lack of understanding, awareness of the purpose and wisdom of the implementation of zakat can eliminate the spirit of the concept of zakat itself. To increase understanding and awareness about zakat, Law Number 23 of 2011 concerning the management of zakat emerged. With Law Number 23 of 2011, it is hoped that zakat management will be more integrated and directed by prioritizing planning, collection, distribution and utilization. The increase in the amount of zakat received could certainly be greater if the muzakki could be forced/required to pay their zakat through the agency/institution desired by the government, BAZNAS and LAZ. So it is necessary to have an amil zakat authority to pick up zakat directly to the muzakki. This authority should have a strong legal basis, which is manifested in Law no. 23 of 2011 concerning Zakat Management.⁶

⁴ Muhammad Zainul Arifin, "Konsep Dasar Otonomi Daerah Di Indonesia Pasca Reformasi," *Researchgate* 1, no. 1 (2019): 1-5.

⁵ Bariyah, "Studi peraturan daerah (perda) tentang pengelolaan zakat di Indonesia."

⁶ Muhammad Adi Riswan Al-Mubarak, Nurul Iman, dan Febri Wimpi Hariadi, "Rekonstruksi Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat (Analisis Hukum Ekonomi Syariah)," *Musyarakah: Journal of Sharia Economic (MJSE)* 1, no. 1 (2021): 62-79.

Unfortunately, Law No. 23 of 2011 concerning Zakat Management does not include legal sanctions for muzakki who do not want to carry out the obligation to pay zakat, or sanctions for those who do not hand over their zakat assets to amil zakat institutions for those who have zakat assets. Government Regulation Number 14 of 2014 does not even mention the obligation of muzakki to pay zakat. This Government Regulation only explains the sanctions for amil zakat who do not carry out the mandate in the collection, utilization and distribution of zakat. In other words, Law Number 23 of 2011 and this Government Regulation on Zakat Management are considered to be limited to stipulating that zakat payments are voluntary and a threat to amil who do not carry out zakat management in a professional manner.

Public awareness to channel their zakat to Zakat Management Agencies/Institutions is also a problem, so that zakat that is distributed directly to mustahiq is not maximally effective. Because these zakat funds are only consumptive, not yet productive. Regarding this matter, it can be seen from the results of research conducted by PIRAC (Public Interest Research and Advocacy Center) that: (1) only 12.5 % of Indonesian Muslims distribute zakat to Zakat Management Bodies/Institutions; (2) zakat fitrah Rp. 6.2 trillion, zakat maal Rp. 13.1 trillion; (3) 60% of zakat fitrah, and 93% of zakat maal is given directly to mustahiq; and (4) 70% accepted at the mosque. This shows that the awareness of the muzakki community has not been moved to distribute their zakat to Zakat Management Agencies/Institutions, so that productive zakat management is still running in place. One way to overcome the problems that exist in Law Number 23 of 2011 is to bring up local regulations governing the management of zakat.⁷

Local regulations regarding the handling of zakat will continue to evolve and be improved to meet the needs and requirements of local governments. This change was made in connection with changes to laws in Indonesia, where the Republic of Indonesia Law Number 38 of 2009 concerning Zakat Management has been changed to RI Law No 23 of 2011 concerning Zakat Management.⁸ For example, Regional Regulation Number 3 of 2021 concerning Handling Zakat was issued by the Regional Government of Gorontalo City.

Zakat collection is a source of funds for Muslims who are able to help improve the welfare of disadvantaged communities. Therefore, the management of zakat must be carried out properly and professionally in accordance with the rules of Islamic law so that it is more effective and accountable. To ensure legal certainty, legal protection, guidance and services provided to Muzakki, Mustahik and Amil Zakat, it is necessary to have a Regional Regulation that regulates the Management of Zakat.⁹

⁷ Nani Hanifah, "Implementasi Zakat Sebagai Instrumen Pengentasan Kemiskinan di Badan Amil Zakat Nasional (BAZNAS) Banyuwangi," *Economic: Journal of Economic and Islamic Law* 8, no. 2 (2017): 104-21.

⁸ Aris Bintania, "Karakteristik Kebutuhan Mustahiq dan Analisis Prioritas Penyaluran Zakat oleh Baznas Kota Tanjungpinang," *TERAJU: Jurnal Syariah dan Hukum* 2, no. 01 (2020): 35-52.

⁹ "Peraturan Daerah Nomor 3 Tahun 2021 Tentang Pengelolaan Zakat.," t.t.

Thus, the authors obtained comparative data between fundraising from Muzaki and the distribution of benefits to beneficiaries from 2019 to 2023 at BAZNAZ, Gorontalo City.

TABLE 1
Period 2019-2020

No.	Information	Number of Individuals Year			Number of Institutions Year		
		2019	2020	growth	2019	2020	growth
A	Muzaki Fundraising			0.0			0.0
1	Realization of Muzaki Fundraising			0.0			0.0
1.1	Muzaki	5,254	2,394	-54.4	0	0	0.0
1.2	Hypocrite	37	126	240.5	not available	not available	0.0
1.3	CSR/PKBL donors	not available	not available	0.0	0	0	0.0
1.4	DSKL Donor	0	0	0.0	not available	not available	0.0
B	Benefit recipients			0.0			0.0
2	Realization of Beneficiaries			0.0			0.0
2.1	Field of education	750	15	-98.0	not available	not available	0.0
2.2	Health	9	11	22,2	not available	not available	0.0
2.3	Humanitarian Sector	7,846	17017	116.9	not available	not available	0.0
2.4	Economics	52	7,801	-85.0	not available	not available	0.0
2.5	Field of Da'wah-Advocacy	134	6,678	-95.0	not available	not available	0.0

3	Realization of Poverty Alleviation			0.0			0.0
3.1	Mustahik (Economics) which issued from line poverty version BPS	0	0	0.0	not available	not available	0.0

TABLE II
Period 2020-2021

No.	Information	Number of Individuals Year			Number of Institutions Year		
		2020	2021	growth	2020	2021	growth
A	Muzaki Fundraising			0.0			0.0
1	Realization of Muzaki Fundraising			0.0			0.0
1.1	Muzaki	2,394	10,069	320.6	0	0	0.0
1.2	Hypocrite	126	117	-7,1	not available	not available	0.0
1.3	CSR/PKBL donors	not available	not available	0.0	0	0	0.0
1.4	DSKL Donor	0	0	0.0	not available	not available	0.0
B	Benefit recipients			0.0			0.0
2	Realization of Beneficiaries			0.0			0.0
2.1	Field of education	15	49	226.7	not available	not available	0.0
2.2	Health	11	5	-54.5	not available	not available	0.0
2.3	Humanitarian Sector	17017	4,006	-76.5	not available	not available	0.0

2.4	Economics	7,801	6,695	-14,2	not available	not available	0.0
2.5	Field of Da'wah-Advocacy	6,678	412	6069.5	not available	not available	0.0
3	Realization of Poverty Alleviation			0.0			0.0
3.1	Mustahik (Economics) which issued from line poverty version BPS	0	50	0.0	not available	not available	0.0

TABLE III
Mustahik / Beneficiary Report Period 2021 -2022

Field Assistance Per Person		
No	Information	as of December
5.1	Field of Humanity Programs	11,338
5.2	Field of Health Programs	53
5.3	Education Program Field	305
5.4	Field of Economics Program	8,318
5.5	Da'wah-Advocacy Program Field	1,301

IKK Distribution		
No	Information	January _
5.6	Number of Mustahik Distribution Program	13.140
5.7	Number of Mustahik of Utilization Program	416
5.8	Number of Mustahik Distribution Recipients with NIM/NRM	0
5.9	Mustahik who is removed from the poverty line	0

Realization of National Priority Programs		
No	Information	January
5.10	Number of zakat-microfinance programs	0
5.11	Number of villages/kelurahan with a zakat-microfinance program	0
5.12	Number of Zakat-Based RTLH	0

	Unit Renovations	
5.13	Number of villages/kelurahan with ZIS-based RTLH program	0
5.14	Number of Disaster Preparedness units	0
5.15	Number of Zakat-based Healthy Homes/ Primary Clinics	0
5.16	Number of Z-Mart units	0
5.17	Number of villages/kelurahans with the Z-Mart program	0

Source: BAZNAZ Gorontalo City

Based on the data provided, it can be seen that the growth of zakat at the Gorontalo City National Amil Zakat Agency tends to fluctuate.

2. Research Method

The type of research used is normative empirical research that is, the writer will seek and find information that will later be used as the substance of this research by means of observation or conducting field studies at the place used as the object of this research and conducting literature studies.

3. Analysis and Discussion

Factors Influencing the Implications of Regional Regulations on Zakat Management

a. Regulatory Factors

1. Clarity and Consistency of Zakat Rules

The clarity and consistency of regulations have an important role in the implementation of the Regional Regulation on Zakat Management in the City of Gorontalo. Regulatory clarity refers to the ability of regulations to be prepared in clear, unambiguous language that can be understood by the parties involved. Meanwhile, regulatory consistency refers to harmony and compatibility between the various articles or provisions in the regulation.

2. Information Disclosure and Transparency

Information disclosure refers to the ability to access relevant, accurate and up-to-date information regarding zakat management in Gorontalo City. This involves the availability of information that is easily accessible and understandable to the general public. Transparency, on the other hand, includes clear and open disclosure of information regarding policies, procedures and implementation of zakat management, including financial reports, activities and accountability.¹⁰

¹⁰ Slamet Slamet, Yaqub Cikusin, dan Sunariyanto Sunariyanto, "Implementasi Undang-Undang 23 Tahun 2011 Tentang Pengelolaan Zakat di BAZNAS Kota Malang," *Jurnal Administrasi Publik (Public Administration Journal)* 12, no. 1 (2022): 79-86.

The benefits of information disclosure and transparency for the implementation of zakat regulations:

- 1) Increase Accountability: Disclosure of information and transparency helps ensure that zakat institutions and local governments are publicly accountable for the management of zakat funds. The public can see how zakat funds are used and monitor whether zakat management is carried out fairly and efficiently.
- 2) Building Trust: Good information disclosure and transparency builds public trust in zakat institutions and local governments. People feel more confident that their zakat funds are managed properly and used for the right purposes.
- 3) Increasing Participation: Adequate information disclosure and transparency encourages community participation in zakat management. With a better understanding of the activities and policies undertaken, the public can provide constructive input, suggestions and criticism.¹¹

Information disclosure and transparency have a close relationship with accountability and public trust in the management of zakat. With good openness and transparency, zakat institutions and local governments can show how zakat funds are managed and the allocation of these funds is in accordance with the provisions of zakat regulations. This helps build a sense of public trust in zakat institutions and local governments, as well as ensuring accountability in the use of zakat funds. Conversely, if information disclosure and transparency is lacking or inadequate, people tend to feel doubtful and have no confidence in the management of zakat. Lack of access to clear and open information can create doubts and dissatisfaction that have the potential to damage the image of zakat institutions and local governments. Therefore, good information disclosure and transparency are very important in the implementation of the Regional Regulation on Zakat Management in the City of Gorontalo, because it can strengthen accountability, build public trust, and encourage active participation in zakat management.

b. Institutional Factors

1. The Role and Capacity of Zakat Management Institutions

a). Zakat Collection

Zakat management institutions have an important role in collecting zakat from the community. They function as a liaison between people who want to pay zakat and zakat recipients. Through zakat collection activities, this institution ensures that the zakat funds collected cover all types of zakat required by the Islamic religion, such as zakat fitrah, zakat mal, and income zakat.

b). Storage and Management of Zakat

¹¹ Muhammad Zaki, "Faktor-Faktor Yang Mempengaruhi Muzakki Untuk Membayar Zakat Melalui Badan Amil Zakat Daerah (Bazda) Kabupaten Bungo Propinsi Jambi" (Universitas Islam Negeri Sumatera Utara, 2012).

After zakat funds are collected, zakat management institutions are responsible for storing and managing these funds. They must have the expertise and a good system to manage zakat funds efficiently. This includes activities such as accurate bookkeeping, recording and financial reporting.

c). Distribution of Zakat

One of the important tasks of zakat management institutions is to distribute zakat to mustahik (zakat recipients) who meet the requirements. They identify and verify zakat recipients based on established criteria, such as poverty levels, medical needs, education, and others. The distribution of zakat must be done in a fair and equitable manner to ensure that the benefits reach those in need.

d.) Reporting and Accountability

Zakat management institutions must prepare financial reports and activities in a transparent manner. They are obliged to provide clear and open information to the public about the use of zakat funds. The report includes details on the collection, management and distribution of zakat. This accountability is important to build public trust and ensure accountability in the management of zakat funds.¹²

2. Local Government Engagement

a). Human Resources

the capacity of zakat management institutions is highly dependent on the human resources they have. A qualified and competent workforce in the field of zakat management is a valuable asset for the institution. They must have a good understanding of the concept of zakat, collection and distribution procedures, and related legal aspects. Employee training and development is important to increase their capacity to manage zakat properly.

b). Infrastructure and Technology

The capacity of zakat management institutions is also related to the infrastructure and technology they have. Adequate infrastructure, such as office buildings, storage rooms, and communication facilities, can facilitate efficient zakat management activities. In addition, the use of appropriate information technology, such as database systems and zakat management applications, can improve accuracy, speed, and security in managing zakat funds.

c). Compliance with Regulations and Standards

The capacity of zakat management institutions is also related to their ability to comply with applicable regulations and standards. They must understand and follow the provisions in Regional Regulation Number 3 of 2021 as well as other guidelines issued by the relevant authorities. Compliance with these

¹² yusuf Wibisono, "Analisa Implementasi Undang-Undang Nomor 38 Tahun 1999 Tentang Pengelolaan Zakat (Study Kasus Di Badan Amil Zakat Kabupaten Lumajang," t.t.

regulations and standards is important to ensure that zakat management institutions operate professionally, transparently, and in accordance with the principles of good governance.

3. Social and Cultural Factors

1. Public Education and Awareness about Zakat

Public education and awareness about zakat has a crucial role in the implementation of Regional Regulation Number 3 of 2021. With good education, people can better understand the concept of zakat, types of zakat, and criteria for receiving zakat. This helps ensure that the Zakat Fund collected covers all types of zakat required by the Islamic religion and is distributed to eligible mustahik. In addition, high awareness of the obligation to pay zakat encourages people to fulfill their obligations consistently and on time. High education and awareness also help build public trust in zakat management institutions that are competent and transparent in managing zakat funds. Thus, public education and awareness about zakat contribute to increasing zakat acceptance, effective zakat management, and community empowerment through zakat.¹³

2. Public Perceptions and Trust in Zakat Institutions

Public perception and trust in zakat institutions have a very important role in the implementation of Regional Regulation Number 3 of 2021 concerning Zakat Management in the City of Gorontalo. Positive perceptions and trust from the community towards zakat institutions are very important in building public trust and increasing the effectiveness of zakat management. People who have good perceptions and beliefs will be more inclined to pay zakat consistently and entrust their zakat funds to trustworthy zakat institutions. Several factors influence public perception and trust in zakat institutions, namely transparency and accountability of zakat institutions which are the main factors for building public trust. Transparency in financial management and reporting as well as the use of zakat funds is the key to ensuring that zakat funds are used appropriately and for their intended purpose. The performance and reputation of zakat institutions are also influential in building public trust. Zakat institutions that have a good reputation, perform well, and are able to provide real benefits to mustahik will gain the trust of the public. In addition, effective communication between zakat institutions and the community is also an important factor in building positive perceptions and trust.¹⁴

By strengthening public perception and trust in zakat institutions through transparency, accountability, good performance, and effective communication, the implementation of Regional Regulation Number 3 of 2021 can run better and can provide optimal benefits for people who are entitled to receive zakat.

¹³ Bintang Dessyana Putri, "Implementasi Undang-Undang Nomor 23 Tahun 2011 tentang Pengelolaan Zakat (Studi Pada Badan Amil Zakat Nasional Kabupaten Sragen)" (Universitas Brawijaya, 2017).

¹⁴ Harjoni Desky, "Analisis Faktor-faktor Determinan pada Motivasi Membayar Zakat," *Jurnal Al Mabhats* 1, no. 1 (2016): 1-11.

4. Economic Factors

1. Sustainability of Zakat Funding Sources

Several steps can be taken to maintain the sustainability of zakat funding sources, namely by diversifying zakat funding sources involving efforts to explore sources of zakat funding other than zakat fitrah and zakat maal, such as agricultural zakat, professional zakat, or income zakat. This helps reduce dependence on one type of zakat and maintains the sustainability of zakat collection. After that, increasing community participation in paying zakat is very important to maintain the sustainability of zakat funding sources. Proper education and campaigns need to be carried out to increase public awareness about the obligation of zakat, its benefits, and how it is paid. As well as empowering the mustahik's economy is an effective strategy in maintaining the sustainability of zakat funding sources. Through business development programs, skills training, or working capital financing, mustahik can become more economically independent, thereby supporting the sustainability of zakat funding sources and collaborating with related parties, such as the government, financial institutions, and social institutions. Sustainability of zakat funding sources. Through partnerships and collaborations, zakat institutions can expand access to wider sources of funding and utilize existing infrastructure and resources.¹⁵

2. Effective Distribution and Utilization of Zakat

In this discussion, several main points will be discussed regarding the effective distribution and utilization of zakat:

1) Effective Distribution Mechanism

An effective distribution mechanism involves a clear and transparent process in channeling zakat funds to mustahik. This mechanism must be based on clear and measurable criteria to determine the eligible recipients of zakat. It is also important to involve trusted and competent institutions in the distribution of zakat to ensure fairness and efficiency in the distribution of zakat funds.

2) Priority Use of Zakat Funds

Use of zakat funds requires setting the right priorities in allocating these funds. Priority for the use of zakat funds can be determined based on an analysis of community needs and sectors that need zakat assistance by prioritizing services to mustahik who need them the most. Setting good priorities will ensure that zakat funds are used optimally to improve the welfare of mustahik and meet their basic needs.

3) Continuous Monitoring and Evaluation

Continuous monitoring and evaluation is necessary to ensure that the distribution and utilization of zakat goes well and effectively, besides that the

¹⁵ Fitrianti Fitrianti, "Faktor-Faktor Yang Memengaruhi Muzakki Dalam Menyalurkan Zakat Maal Pada Baz Kota Palopo" (Institut Agama Islam Negeri Palopo, 2017).

monitoring process must be carried out regularly to monitor the use of zakat funds, and verify that the funds are used in accordance with applicable regulations, and prevent any misuse or deviation. Periodic evaluations will assist in evaluating the effectiveness of programs supported by zakat funds and identifying areas that need improvement or policy changes.

4) Transparency and Accountability

Transparency and accountability in the distribution and utilization of zakat are very important to build public trust. Zakat institutions must provide clear and easily accessible information regarding the collection, distribution and use of zakat funds. Through transparency and accountability, the public can see directly how zakat funds are used and ensure that these funds are truly beneficial to mustahik.¹⁶

By implementing an effective distribution mechanism, prioritizing the proper use of zakat funds, continuous monitoring and evaluation, and maintaining transparency and accountability, the distribution and utilization of zakat can be carried out effectively. This will support the successful implementation of Regional Regulation No. 3 of 2021 concerning Management of Zakat in Gorontalo City and increase the benefits provided by zakat for the welfare of mustahik and the development of society as a whole.

4. Conclusion

The application of Regional Regulation Number 3 of 2021 concerning Zakat Management in the City of Gorontalo:

A. Regulatory Factors:

The clarity and consistency of zakat regulations is an important factor in the application of these regulations. Clear and consistent regulations will facilitate the implementation and understanding of the rules related to the management of zakat in the City of Gorontalo.

B. Institutional Factors:

Local government involvement in zakat management is also important. Support and synergy between zakat institutions and local governments can strengthen the implementation of this regulation and facilitate effective coordination in the collection, distribution and use of zakat funds .

C. Social and Cultural Factors:

Public education and awareness about zakat plays an important role in the implementation of this regulation. Communities who have a good understanding of zakat and their obligations towards it will be more likely to actively participate in the

¹⁶ Husna Karimah, "Faktor-Faktor Yang Mempengaruhi Minat Masyarakat Membayar Zakat Profesi Pada Baznas Kabupaten Tapin," *Inovasi Pembangunan: Jurnal Kelitbangan* 10, no. 03 (2022): 293–293.

collection and distribution of zakat. Public perceptions and trust in zakat institutions also affect the success of implementing this regulation. High public trust in zakat institutions will increase their participation in giving zakat and ensure that zakat funds are used on target.

D. Economic Factors:

The sustainability of zakat funding sources is a critical factor in the implementation of this regulation. Diversification of zakat funding sources and efforts to increase the amount of zakat collected will ensure the continuity of programs and projects supported by zakat funds.

The effective distribution and utilization of zakat will ensure that zakat funds are used optimally to meet the needs of mustahik and people in need. A good distribution and utilization process involves a transparent mechanism, choosing the right priorities, as well as ongoing monitoring and evaluation.

References

- Al-Mubarak, Muhammad Adi Riswan, Nurul Iman, dan Febri Wimpi Hariadi. "Rekonstruksi Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat (Analisis Hukum Ekonomi Syariah)." *Musyarakah: Journal of Sharia Economic (MJSE)* 1, no. 1 (2021): 62–79.
- Arifin, Muhammad Zainul. "Konsep Dasar Otonomi Daerah Di Indonesia Pasca Reformasi." *Researchgate* 1, no. 1 (2019): 1–5.
- Bariyah, Oneng Nurul. "Studi peraturan daerah (perda) tentang pengelolaan zakat di Indonesia." *Misykat al-Anwar Jurnal Kajian Islam dan Masyarakat* 1, no. 1 (2018): 24–44.
- Bintania, Aris. "Karakteristik Kebutuhan Mustahiq dan Analisis Prioritas Penyaluran Zakat oleh Baznas Kota Tanjungpinang." *TERAJU: Jurnal Syariah dan Hukum* 2, no. 01 (2020): 35–52.
- Damanik, Khairul Ikhwan, Elfian Lubis, Tikwan Raya Siregar, Ivo Nilasari, Ahmad Khairuddin, Norpan Mufti, Gudo Siswoyo, dan Sutra Ningsih. *Otonomi Daerah, Etnonasionalisme, dan Masa Depan Indonesia: Berapa Persen Lagi Tanah dan Air Nusantara Milik Rakyat*. Yayasan Pustaka Obor Indonesia, 2010.
- Desky, Harjoni. "Analisis Faktor-faktor Determinan pada Motivasi Membayar Zakat." *Jurnal Al Mabhats* 1, no. 1 (2016): 1–11.
- Fitrianti, Fitrianti. "Faktor-Faktor Yang Memengaruhi Muzakki Dalam Menyalurkan Zakat Maal Pada Baz Kota Palopo." Institut Agama Islam Negeri Palopo, 2017.
- Hanifah, Nani. "Implementasi Zakat Sebagai Instrumen Pengentasan Kemiskinan di Badan Amil Zakat Nasional (BAZNAS) Banyuwangi." *Economic: Journal of Economic and Islamic Law* 8, no. 2 (2017): 104–21.
- Karimah, Husna. "Faktor-Faktor Yang Mempengaruhi Minat Masyarakat Membayar Zakat Profesi Pada Baznas Kabupaten Tapin." *Inovasi Pembangunan: Jurnal Kelitbangan* 10, no. 03 (2022): 293–293.
- "Peraturan Daerah Nomor 3 Tahun 2021 Tentang Pengelolaan Zakat." t.t.
- Presiden, R. I. "Undang-Undang Republik Indonesia Nomor 23 Tahun 2014." *Sekretariat Negara*, 2014.

- Putri, Bintang Dessyana. "Implementasi Undang-Undang Nomor 23 Tahun 2011 tentang Pengelolaan Zakat (Studi Pada Badan Amil Zakat Nasional Kabupaten Sragen)." Universitas Brawijaya, 2017.
- Slamet, Slamet, Yaqub Cikusin, dan Sunariyanto Sunariyanto. "Implementasi Undang-Undang 23 Tahun 2011 Tentang Pengelolaan Zakat di BAZNAS Kota Malang." *Jurnal Administrasi Publik (Public Administration Journal)* 12, no. 1 (2022): 79-86.
- Wibisono, Yusuf. "Analisa Implementasi Undang-Undang Nomor 38 TAHUN 1999 Tentang Pengelolaan Zakat (Study Kasus Di Badan Amil Zakat Kabupaten Lumajang," t.t.
- Zaki, Muhammad. "Faktor-Faktor Yang Mempengaruhi Muzakki Untuk Membayar Zakat Melalui Badan Amil Zakat Daerah (Bazda) Kabupaten Bungo Propinsi Jambi." Universitas Islam Negeri Sumatera Utara, 2012.