



AMIL PROFESSIONALISM AND THE ROLE OF ZAKAT IN THE ECONOMIC RECOVERY OF THE PEOPLE DURING THE COVID 19 PANDEMIC

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Abstract

Amil's professionalism and the role of zakat in the economic recovery of the people during the Covid 19 pandemic is the purpose of this research. Qualitative method with the type of library research used in this study, because the data includes experience writers and literature related to the research. The case of the Covid 19 Pandemic, which has never been felt in this country, has made Amil zakat move quickly to distribute zakat for the welfare of the community and their economic applications. zakat potential has not been reached, at least zakat able to show positive things for the people who find it, that's the result of this research. As a result of the COVID-19 pandemic, of course the principles of professional zakat management institutions and the positive role of other parties that are maximally needed to achieve a higher realization of zakat so that they can help people's economy. So that the potential for zakat can be maximized and increased, several things are needed: must be improved, namely regarding, digitalization of zakat, socialization, and innovation.

Keywords: *Professional, Amil Zakat, Zakat, Economic Recovery of the Ummah.*

INTRODUCTION

Wuhan is one of the cities that suddenly became famous after being suspected as the source of the existing viral pandemic around this world. The Corona virus causes the Covid-19 pandemic in Indonesia with the types of SARS-CoV-2 has started to enter at the beginning January 2021, or rather 3 the first week of January. It is just first case announcement at the beginning March in Indonesia is already cases of local transmission and not transmission import case (Kompas, 2021b).

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

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

Efforts will certainly continue to be made, especially from the Indonesian government which really maximize his efforts to overcome the soaring number of poverty because of the pandemic. Efforts already made government to overcome the number of figures poverty in during the pandemic, the efforts made government, namely the provision of assistance in the form of Direct Cash (BLT) addressed to community groups affected by the pandemic Covid-19, which includes the community poor, informal workers, and business actors online. In addition, social protection programs the new one to be a bearing on the times Pandemic is Electricity Tariff Assistance (with terms and conditions), relief credit payments for the informal sector and reserve budget allocation for procurement basic needs (Iping, 2020).

However, to turn things around the state can't if it only relies on policies from the government. Needed from all elements of society starting from society itself, the government,

and social organization (Sumarni, 2020) . The social organizations that can help to deal with the pandemic situation like now it's an institution zakat manager (Kadir et al., 2020). Steps to take run by LPZ in an effort to coping with current conditions (conditions) pandemic) namely the use of zakat funds that managed by the LPZ it self (Amanda et al., 2021). It is supported by the State Indonesia, which is indeed one of the the majority owner of the community who adhere to the religion of Islam, the ummah should be Muslims can provide roles and best participation through various forms and models of philanthropy in economics and Islamic finance. Among them there are there are so many pillars that are obligatory and Sunnah that Muslims can do so that can help the economy in Indonesia recovered. There are two models of philanthropy that teach humans to love each other, love, love, and among them are commands to pay tithes, give infaq, give shodaqoh, and waqf, where other than to worship God, philanthropy can grow love, affection, love each other and can also eliminate the characteristics of unfavorable traits such as stingy, greedy, and materialistic (Iskandar et al., 2020).

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

Therefore, those problems could be something worth noting considering that zakat has a very important role very important, as well as the role of the amil or zakat managers who understand zakat laws for more make it easier for muzakki and more able introduce other types of zakat so that can raise more funds for the economy of the people who are still in difficulty and can be an instrument economic equity. Which states that one of the triggers the

non-functioning of zakat as one of the supporting instruments of economic equity, that is because zakat has not been collected maximally in institutions official zakat management (Irwan, 2011).

Lack of public understanding or information about zakat (both qualitative and quantitative) from OPZ causes not yet maximum collection of zakat funds, too

cause society or muzakki lack of trust in OPZ to manage zakat funds (Irwan, 2011). So far the presence of zakat funds is still questioned because the distribution carried out by the Amil Zakat Agency which located in the Bima Region (BAZDA) yet well managed, and many people there are still those who give their zakat to mustahik directly, besides that Zakat funds are handed over to the mosque and for religious activities, even though there are still many poor and the poor who deserve more zakat, and this problem causes public distrust to LPZ in Bima Regency which make zakat funds not collected automatically maximum in BAZDA Bima area (Sofyan, 2017). The low zakat collection by LPZ caused by the accreditation system and accounting standards for Management Agencies Zakat (LPZ) that has not been applied by government so there is no definite standard for LPZ to report the performance that has been carried out in its entirety through Financial Statements so that this is what cause the level of transparency of the LPZ still quite weak (Nurhasanah, 2018).

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

METHOD RESEARCH

The writing method that the author uses to get answers from this topic is a qualitative method with the type of library research, which is the research problem based on data in the literature and based on the author's experience. The qualitative research intended to understand the phenomenon about what is experienced by the subject historical research, and by way of description in the form of words and language, on a special context that is natural and by utilizing qualitative methods. The sources in this research are data secondary

sourced from library studies various documents, literature reviews that related to the problem or topic author's research (Moleong, 2007).

RESULTS AND DISCUSSION

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

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

Source: Baznas

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

| Number | Province | Zakat | Infaq and Shodaqoh | Total | % |
|--------|------------------|--------------------|--------------------|--------------------|-------|
| 1 | Sumatra | 5.231.829.729.759 | 8.711.534.685.839 | 11.943.364.415.599 | 22,76 |
| 2 | Java | 19.685.240.375.342 | 14.589.926.515.804 | 34.275.166.891.146 | 55,95 |
| 3 | Sulawesi | 1.472.308.460.702 | 3.130.658.212.100 | 4.602.966.672.802 | 7,51 |
| 4 | Kalimantan | 2.747.392.035.504 | 3.096.491.716.113 | 5.843.883.751.616 | 9,54 |
| 5 | Bali, NTT, NTB | 820.951.859.836 | 916.970.580.110 | 1.737.922.439.936 | 2,84 |
| 6 | Maluku and Papua | 545.702.269.311 | 309.706.047.056 | 855.408.316.367 | 1,40 |
| Total | | 30.503.424.730.454 | 30.755.287.757.022 | 61.258.712.487.476 | |

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

According to Charity Aid Foundation World Giving 2018, Indonesia determined to be a country that has most generous title. because indeed conditions and culture of the community Indonesia who has an attitude of sharing to others is very strong and prefers donate to people who addressed directly like a brother, neighbors, relatives, or closest people who really need (BAZNAS, 2020). It can be concluded that the collection of zakat to institutions does not official and people's choice for distribute zakat directly to mustahik resulted in no recorded in the report made BAZNAS is the National Zakat Report.

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

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

Which states that it is necessary even more powerful effort boost by Baznas and the existing official zakat management institutions and government policies so that provide incentives to the community so you want to entrust the ZIS funds to the official zakat management institution which there is. The President of the Republic of Indonesia, namely Ir. H. Joko Widodo quoted from the youtube channel KOMPASTV is moving along urges civil servants to tithe to the official management agency zakat to help achieve social welfare and alleviating poverty. That means it's still here several factors that cause people don't vote for official OPZ for collect their zakat funds. Even so, from that result It can be seen that fundraising ZIS is a philanthropic fund that has increased even though economic crisis resulting from pandemic, so that the role of zakat can be become a source of financing to help solve the problem poverty in Indonesia. because indeed It's been more than a year since March 2020, the pandemic doesn't just take many lives (in the health sector), but also robs the country's economy and resulted in an economic crisis and increased poverty rate in Indonesia.

It means awareness of muzakki to pay tithe is fixed exists even though it is afflicted with difficulties as a result pandemics.

1. Professionalism of Amil

With the current development which is increasingly advanced and developing, as well as human needs continue to increase continuously, then a contributions can be made by amil with empowering zakat properly and correctly. In another sense, zakat that has been collected by amil is given to mustahik who really need it. For do this, it is necessary the existence of professional zakat management and is responsible for the amil who carried out jointly by the community and government (Jusmaniar, 2011). With good zakat management, true, professional and responsible, then zakat will be a potential fund and can be used by people who need and also zakat can be one of the sources of funds that can be used to help improve public welfare. For an amil so that it can be said to be professional, namely by looking at the application of the principles by the amil himself, for example, namely application of professional principles and the principle of independence.

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

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

After collecting ZIS funds from the muzakki, the next step is how to do its distribution of the zakat. So is by distributing zakat to mustahik, don't let the zakat funds have been collected from the muzakki even wrong in distributing to people who are actually less entitled to accept it. It is clearly stated in the Qur'an the 9th surah (At-Taubah) in verse 60, which in it is explained who is asnaf or people who deserve to receive zakat. Because Muslims in Indonesia are currently facing a problem that is very basic, namely lack of knowledge society towards zakat, and the lack of insight into zakat. Therefore, in terms of distribution required data- correct mustahik data, based on survey, so there is no wrong distribution. By because that's the task of amil zakat, namely: to provide socialization to the general public about the importance of tithing and the strategic importance of zakat in the Shari'a (Setiadi & Hambali, 2016). In addition, other problems that are currently being faced by Indonesia is increasingly increase in the number of poverty rates, which The main consequence of the pandemic outbreak hit. This is also one of the the cause of the asnaf really expect the role of zakat and the role of professionalism of the zakat manager or amil zakat.

3. Management and Distribution of Zakat According to Islamic Shari'a

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

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

Amil Zakat (LAZ) to always prepare report clearly. Because this thing become one of the important factors that resulted in the loyalty of the muzakki to continue to donate or

zakat to LAZ which is official and can create a sense of muzakki's trust in zakat collection institutions.

4. Economic Equity

Although economic growth can speed up, it doesn't guarantee to be able to stem the number of numbers poverty, if not supported by economic equality. Empirically an economic concept that adheres to equity systems usually tend to be more slow to catch up with growth economy, but on the other hand due to a system that embraced this makes a more solid foundation (Darmawan & Desiana, 2021). This matter due to cooperation and involvement of all layers of elements community, not just a few people or entrepreneurs in moving the rate of economic growth, and usually economic equity will be stronger in facing an economic crisis. For realize the equality, president Suharto opened 8 lanes equality to make it happen including: a.) Equitable fulfillment basic needs of the community such as especially clothing and food; b.) Opportunity to get an education and health services; c.) Job Opportunities; D.) Opportunity to try; e.) Opportunity for keep abreast of developments, especially for young people and women; f.) Equity transmission of development in the country; g.) Opportunity for justice.

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

Zakat Institutions Efforts To Advance People's Economic Welfare Indonesia has the majority Muslim community, so that's why be one of hope for help the community apart from programs government assistance program for help prosper the economy society, namely, of course, the role of zakat. The role of zakat during this pandemic expected by society to help their downturned economy because of the pandemic outbreak since it hit in Indonesia. Muzakki always reminded so that you can continue to help brother or sister especially because of the time this is a pandemic period, through the zakat that distributed it. Moreover, in terms of distribution of zakat that has been collected from muzakki so that it can be given accordingly with the quality of justice, and can pay attention to the principle of equity as well as territoriality. In the current condition, he saw how many people were affected will greatly affect the economy and giving zakat.

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

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

The efforts that have been made through its programs means BAZNAS has distributed ZIS funds for the purposes of handling those affected by the Covid-19 pandemic, where the distribution is divided into 3 components, are: 1.) Fund distribution through BAZNAS can be helping the community; 2.) BAZNAS Program has reached vulnerable communities; 3.) Obedience to the rules in aid distribution (BAZNAS, 2020).

BAZNAS has also conducted a survey to the public's perception of handling affected by the pandemic conducted by BAZNAS, and stated that the distribution of ZIS funds carried out by BAZNAS very well. Here has meaning that people have believed in Baznas that the distribution of ZIS funds from para muzakki is distributed with full trust, and right on target and expected role from this zakat can advance the economy communities affected by the

pandemic. Of course later it will be in line with researchers previously stated, for real that zakat should be able to reduce poverty and ignorance (Amirudin & Sabiq, 2021).

It can be concluded that BAZNAS has contribute to equity efforts the economy of the Indonesian people, in particular during the current Covid-19 pandemic. Due to the efforts made by BAZNAS to run 8 lanes equal distribution of programs that held by BAZNAS. A big hope from programs that have been carried out by BAZNAS can suppress the number of numbers poverty in Indonesia.

CONCLUSION

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

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

as well as provide guarantees that can increase public trust in institutions official zakat management such as making receipts, disbursements, etc so.

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