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Centralization and Decentralization of Zakat Management in *Lontara' Sukku'na Wajo*, South Sulawesi: Philological Approach

Musyfikah Ilyas

Universitas Islam Negeri Alauddin, Makassar

Husnul Fahimah Ilyas

National Research and Innovation Agency, Indonesia

Sitti Arafah

National Research and Innovation Agency, Indonesia

As. Rakhmad Idris

National Research and Innovation Agency, Indonesia

Saeful Bahri

National Research and Innovation Agency, Indonesia

Email: husn005@brin.go.id

Abstract: This article aims to examine the centralization and decentralization of the zakat management system at *Lontara Sukku'na Wajo*. The research method used in this article is based on the *Lontara' Sukkuna Wajo* (LSW) manuscript as the primary data source. This manuscript describes religious practices, especially zakat management system in the past. The data were studied using a philological approach through these methods: transliteration, translation, and interpretation of text and context related to zakat, then relating them to the present. This research found that there are relevances between LSW manuscripts and religious practices that developed in the community in the past and present, especially regarding the centralization and decentralization of zakat management. The centralization system of zakat management in LSW is marked by the absence of Friday prayers in the area and the incompleteness of *Sara'* officials so the zakat management system must be centralized and follow the areas with complete *Sara'* equipment, so they must pay their zakat in the Wajo Kingdom. Meanwhile, the decentralization system of zakat management can be implemented if the community order in the region is complete, marked by the holding of Friday prayers and complete *Paréwa Sara'* (officials in charge of handling religious matters). The *Paréwa Sara'* consists of *Kali*, *Katte'*, *Amele'* (or an *amil*), *Pangulu Limpo*, and *Bilala*. Friday prayers and the completion of the *Paréwa Sara'* became a measure in establishing a legal product at that time. A well-established region was considered capable of managing itself. If it is manifested in the present condition, then zakat management institutions or organizations that have been accredited in their fields are considered capable of managing their own zakat assets under their authority.

Keywords: centralization, decentralization, zakat, *lontara'*, philology,

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Abstrak: Artikel ini bertujuan untuk mengkaji tentang sentralisasi dan desentralisasi sistem pengelolaan zakat pada Lontara Sukku'na Wajo. Metode penelitian yang digunakan dalam artikel ini berbasis pada manuskrip Lontara' Sukkuna Wajo (LSW) sebagai sumber data primer. Data-data dalam manuskrip tersebut menggambarkan praktik keagamaan terkhusus zakat dan sistem pengelolaan zakat pada masa lalu. Data-data itu kemudian dikaji dengan menggunakan pendekatan filologi yakni lewat beberapa cara ini: transliterasi, terjemahan, serta interpretasi teks dan konteks terhadap teks-teks yang berhubungan dengan zakat, kemudian menghubungkannya pada masa kini. Riset ini menemukan bahwa terdapat relevansi antara manuskrip LSW dan praktik keagamaan yang berkembang di tengah masyarakat pada masa lalu dan masa kini khususnya mengenai sentralisasi dan desentralisasi pengelolaan zakat. Sistem sentralisasi pengelolaan zakat dalam LSW ditandai dengan tidak diselenggarakannya salat Jumat di daerah tersebut dan tidak lengkapnya pegawai Sara' sehingga sistem pengelolaan zakat harus terpusat dan mengikut pada daerah yang lengkap perangkat Sara'-nya, sehingga harus mengeluarkan zakatnya di Kerajaan Wajo. Sedangkan, sistem desentralisasi pengelolaan zakat dapat terlaksana jika tatanan masyarakat di suatu daerah sudah lengkap, ditandai dengan diselenggarakannya salat Jumat dan lengkap Paréwa Sara'-nya (aparatus yang bertugas untuk menangani masalah keagamaan). Paréwa Sara' terdiri dari kali, kätte', Amele' (atau Amil), pangulu limpo, dan bilala. Salat Jumat dan lengkapnya Paréwa Sara' menjadi ukuran dalam menetapkan suatu produk hukum pada masa itu. Daerah yang sudah mapan dianggap mampu untuk mengelola sendiri daerahnya. Kalau hal itu dimanifestasikan dalam kondisi sekarang dalam hal pengelolaan zakat, maka lembaga atau organisasi pengelola zakat yang sudah terakreditasi dalam bidangnya, dianggap mampu untuk mengelola sendiri harta zakat yang menjadi wewenangnya.

Kata Kunci: sentralisasi, desentralisasi, zakat, lontara', filologi

Introduction

Indonesian Law (UU) Number 38 Year 1999 on zakat management which was issued in the reform era emphasizes the centralization of zakat management to encourage the improvement of social-economic welfare of the nation and also decentralization of zakat management as a form of social concern that directly touches the local community.¹ However, the facts show that long before this law was published, centralization and decentralization of zakat management had been implemented in several communities in Indonesia including in Sulawesi as recorded in *Lontara'*. The implementation of zakat

¹ Y. Sudarwati & Sayekti, N. W, "Konsep Sentralisasi Sistem Pengelolaan Zakat Dalam Pemberdayaan Ekonomi Umat," *Jurnal Ekonomi & Kebijakan Publik*, No. 2 (1) (2011), p. 556.

management in *Lontara*' is well-established, trusted, transparent, and accountable.

Centralization and decentralization are two common words in government or state systems. Centralization can mean concentrating authority at the top position in an organization.² In Indonesia, the government tries to encourage the centralization of zakat management through BAZNAS (national government institution that receives and distributes zakat) and Law Number 38 Year 1999. However, on the other hand, there are also society's efforts to decentralize zakat management. One aspect that underlies this difference of view is the lack of public trust in the transparency and accountability of zakat management. This phenomenon is illustrated in a study on the perception of *Muzakki* (a term for peoples who are subject to the obligation to pay zakat) in Baitul Mal Aceh which highlights the importance of transparency and accountability of the zakat management.³

In other words, zakat management in Indonesia experiences dynamics between centralization and decentralization. Although there is a legal basis that leads to centralization, but the growing social facts show that there is an effort to shift towards decentralization in zakat management. The issues that become the basis of the rejection are mainly in terms of communication, poverty alleviation, resource optimization, and public education. Therefore, a balanced approach between centralization and decentralization is needed which will be the key to achieve effective zakat management and responsive to the needs of society.⁴

Although BAZNAS is well-established, there are still obstacles in ensuring the correct qualification of *Muzakki* and the optimal implementation of its duties and authorities.⁵ This signals the need for decentralization to ensure

² R. Nuradhawati, "Dinamika Snetralisasi dan Desentralisasi di Indonesia," *Academia Praja*, No. 2(1) (2019), p. 152; R. Simandjuntak, "Negara Kesatuan Republik Indonesia Perspektif Yuridis Konstitusional," *De Jure, Syariah Dan Hukum*, 07(01), (2015) p. 60; A. Andri, "Sentralisasi Pengelolaan Zakat di Indonesia," *Jurnal An-Nahl*, 7 (2) (2020), p. 145–151; S. Aisyah & N. Ismail, "The Distribution of Zakat at The Time of Caliph Umar ibn Khattab," *Al-Iktisab: Journal of Islamic Economic Law*, 3(2). (2019), p. 74; Yusuf Qardawy, *Fi'h al-Zakah Dirasah Mu'aranah li Ahkamiah wa Falsafatihah fi Dauwil 'ur'ani wa as-Sunnah*, Juz II. Cet: XX; Beirut: Muassasah al-Risalah, 1991; A. Rosadi, & Athoillah, "Distribusi zakat di Indonesia: antara sentralisasi dan desentralisasi," *IJTihad Jurnal Wacana Hukum Islam Dan Kemanusiaan*, 15(2) (2016), p.237; Feri Irawan. (2019). Peran Filantropi Zakat dalam Pengetasan Kemiskinan di Indonesia. *Jurnal Penelitian Dan Kajian Keislaman*, 7(2), p. 114.

³ M. Yusra, and Riyaldi, M, Transparansi dan akuntabilitas pengelolaan zakat di baitul mal aceh: analisis persepsi muzakki. *Al-Infraq Jurnal Ekonomi Islam*, 11(2), (2020), p. 190.

⁴ Farida, N. (2021). Fiscal Decentralization, Economic Growth and Regional Development Inequality in Eastern Indonesia. *Journal of Indonesian Applied Economics*, 9(2), p. 3.

Agustin Hanapi dan Edy Yuhermansyah, "Urgency of Marriage Registration for Women and Child Protection in Gayo Lues District," *Samarah: Jurnal Hukum Keluarga dan Hukum Islam* 4, no. 2 (2020), p. 528–44.

⁵ Yunus, A. (2019). Kinerja badan amil zakat nasional provinsi sulawesi selatan (tinjauan

more effective and responsive multi-stakeholder engagement at the local level. The study by Yusra & Riyaldi which highlights the perception of Muzakki in Baitul Mal Aceh, shows the need for transparency and accountability in zakat management. This demand confirms the push for decentralization to ensure responsible management at a level closer to the community.⁶

The need for further shift in zakat management system is also reflected in the communication approach used. Herman, for example, highlights the use of social media as a communication strategy in zakat management. This study shows a shift towards more decentralized communication channels to involve more people in zakat activities. Not only that, productive approaches that lead to poverty alleviation are also in focus.⁷ Makhrus, in his study on productive zakat management in poverty alleviation, emphasizes the need for a decentralized approach to address the specific needs of poor communities. In addition to the fundamental issues that have been mentioned, other challenges in the form of education about zakat cannot be ignored. Makhrus also underlined the problem that BAZNAS still lacks education and socialization about zakat principles. Furthermore, Makhrus also highlighted the need for better accountability and transparency in BAZNAS reports to increase public trust.⁸

makro). *Assets Jurnal Ekonomi Manajemen Dan Akuntansi*, 9(1), p. 24; Mohd Suffian, Mohamed Esa, et. a. (2018). Proposal on Condification of the National Zakat Act and the Establishment of the National Zakat Council (Cadangan Kodifikasi Akta Zakat Nasional dan Penubuhan Majlis Zakat Negara. *Jurnal Ekonomi IMalaysia*, 57(1), p.153; Jalil, M. R., Wahid, H., & Ahmad, S. (2018). Lokalisasi Unit Zakat Institusi Pengajian Tinggi Sebagai Model One Stop Center Agihan Zakat Pendidikan. *Journal of Fatwa Management and Research*, 10(1), p.51; Susetyo, H. (2023). *Peran Negara Dalam Pengelolaan Zakat: Perspektif Negara Kesejahteraan dan Praktek Negara-Negara Tetangga*. Imz. or.Id, p.2; Abadi. Khusnul, "Sentralisasi Pengelolaan Zakat Oleh badan Amil Zakat Nasional (Analisis terhadap Putusan Mahkamah Konstitusi Nomor 86/PUU-X/2012 Tentang Pengujian Undang-Undang No 23 Tahun 2011". *Brawijaya Law Student Journal*, 2015, p.1; Hasibuan, M. A. J., & Pranata, M. H. (2023). Zakat Sebagai Sektor Keuangan Dalam Perekonomian Indonesia. *Indonesia Journal Of Multidiciplinary*, 1, p. 1027; Syaikhu, Norwili, & Adawiyah, R. (2022). The Zakat Management Legal Conflict of the Prismatic Society in Central Kalimantan. *Al-Manahij: Jurnal Kajian Hukum Islam*, 16(2), p. 209; Prayoga, F., & Ananda, C. F. (2023). Rethinking of Local Autonomy and Fiscal Decentralization Policy: Can It Improve The Quality of Human Capital? A Case in Eastern Region of Indonesia. *Journal of Indonesian Applied Economics*, 11(2), p. 132.

⁶ M. Yusra and Riyaldi, M. (2020). Transparansi dan akuntabilitas pengelolaan zakat di baitul mal aceh: analisis persepsi muzakki. *Al-Infahq Jurnal Ekonomi Islam*, 11(2), p. 190.

⁷ Herman (2019). Strategi Komunikasi Pengelolaan Zakat, Infak, dan Sedekah (ZIS) Melalui Media Sosial. *Communicatus: Jurnal Ilmu Komunikasi*, 1(2), p. 53.

⁸ Makhrus (2019) M. Makhrus, (2019). Pengelolaan zakat produktif dalam upaya pengentasan kemiskinan di indonesia. *Jurnal Hukum Ekonomi Syariah*, 2(1), p. 37; Hamdani, L., Nasution, M., & Marpaung, M. (2019). Solusi permasalahan perzakatan di baznas dengan metode anp: studi tentang implementasi zakat core principles. *Muqtasid Jurnal Ekonomi Dan Perbankan Syariah*, 10(1), p. 40.

In relation to this issue, one of the areas that can be explored to find possible solutions is through the study of ancient manuscripts that accommodate various religious practices in society. In other words, ancient manuscripts can play a role as a medium of documentation of religious-social practices that developed in the community at the time of writing the manuscripts. Therefore, it is important to discuss how ancient manuscripts become written records of religious practices, especially zakat management. Through the study of ancient manuscripts, we can see how zakat has been an inseparable part of the social, cultural and religious life of the Indonesian people since ancient times. This research not only provides insight into the practice of zakat in the past, but also provides inspiration for us to understand more deeply the values and principles contained in zakat, as well as how we can apply them in the context of our lives today. Thus, the study of ancient manuscripts not only enriches our understanding of history, but also provides valuable insights on how religious values such as zakat can continue to be relevant and applied in modern life.

Based on our exploration, there is a scarcity of ancient manuscript studies that raise zakat management as the focus of research. Most of the previous studies raised religious practices in general only. This means that there is no ancient manuscript research that focuses on zakat. Whereas understanding the cultural values contained in ancient manuscripts remains important and needs to be preserved to maintain the sustainability of cultural heritage.⁹

However, there are some relevant previous studies. Research conducted by Juraev, for example, reveals that the study of Abulhasan of Mâvardiy's work, *al-ahkâm al-sultâniyya wal-walayot ad-diniyya*, provides valuable insights into the continuity of economics, especially in the context of zakat, over the centuries. Nevertheless, the research did not use Mâvardiy's ancient manuscripts as data sources but rather from printed manuscripts.¹⁰ Similarly, Munir and Khamim's research highlights Syahrûr's unique perspective that challenges the classification of *Mustahiq* (the term for people who receive zakat) that has been widely accepted by Islamic jurists.¹¹ There is also research on zakat based on other Islamic literature conducted by Al-Ayubi et al. which reveals how the book of *Mir'at all Thullab* can be a valuable reference in the history of zakat and waqf optimization

⁹ Fina Nurul Zakiyyah, Ninis Agustini Damayanti, Ute Lies Khadijah, & Lutfi Khoerunnisa, "Preservasi naskah kuno pada yayasan sastra lestari berbasis digital," *Al-Kuttab Jurnal Kajian Perpustakaan Informasi Dan Kearsipan*, 4(2), (2022), p. 1-7.

¹⁰ Ziyovuddin M. Juraev & Oltinoy M. Masalieva, "The influence of abulhasan of mâvardiy "al-ahkâm al-sultâniyya wa-l-walayot ad-diniyya" on the works related to the eastern muslim statehood of the later period," *Journal of Law and Sustainable Development*, 11(12), (2023).

¹¹ Muhammad Misbahul Munir and Khamim Khamim, "Not eight, but four: muhammad syahrûr's reconstruction of *mustahiq* zakah's classification," *Jil Journal of Islamic Law*, 4(1), p.67-87.

in Indonesia.¹² The *Mir'at all Thullab* by Sheikh Abdurrauf As Singkily, which was used by the Sultanate of Aceh Darussalam and other sultanates in Indonesia, can be a historical reference for the optimization of zakat and waqf in the welfare of the people. The *Mir'at all Thullab* also provides valuable information and lessons in the optimization of zakat and waqf, such as the role of special institutions as *amil* and the use of *qadi* or *penghulu* in the zakat management to remote areas of the country.

In order to address the changing times, Rakhmi highlights the relevance of religiosity values in ancient manuscripts to life in the current disruptive era. In this context, research on zakat in ancient manuscripts becomes increasingly important, because it provides an in-depth view of religious practices that can guide the community in facing the challenges of an ever-changing era.¹³ There are several previous studies that focus on ancient manuscripts as a source of research data, including, for example, the study of the manuscript *Syair Sidi Djamadi*. The study of the ancient manuscript *Syair Sidi Djamadi* provides insights into religious practices in the context of local culture.¹⁴ The *Syair Sidi Djamadi* tells the story of how zakat management was carried out by the community at that time. *Syair Sidi Djamadi* illustrates that the zakat management was done with strict discipline and rules. *Syair Sidi Djamadi* explains nine Islamic laws as a guide in the zakat management. One of these laws emphasizes the importance of ensuring that the zakat collected is distributed to those who are entitled to receive it, such as the poor, orphans and widows. In addition, the poem also outlines methods of collecting zakat such as through traditional ceremonies and organized by a predetermined calendar. To maintain the sustainability of zakat management, ancient texts illustrate the existence of supervision and control mechanisms for the use of zakat. This shows how serious the community at that time was in maintaining that zakat was channeled to the right target and not misused.

Another study that uses ancient manuscripts as a data source is also found in Muchtar's research which examines a Madurese manuscript entitled *Miftahul Jannah fi Anwa'i Kaifiyatis Sholah wan Niyahâ (Kunci Surga [berisi] tentang Ragam Cara Sholat dan Niat or The Key to Heaven [containing] the Variety of Prayer Methods and Intentions)*.¹⁵ This Madurese manuscript was found in

¹² Al-Ayubi, S., Shalehanti, N., Sakti, Ali, "The Concept of Zakat and Waqf in Mir'at Al Thullab," *Al-Infaq: Jurnal Ekonomi Islam*, 13(02), (2022), p. 194—208.

¹³ Rakhmi (2020) Rakhmi, Martina Pupita. (2020). Nilai Religiositas Pupuh Kasmaran dalam Lontar Yusuf dan Relevansinya dengan Kehidupan di Era Disruptif. *Satwika*, 4(1), p. 56-70.

¹⁴ (Wulandari et al., 2019). Wulandari, Y., Purawanto, W., E., dan Merawti, F. (2019). Petuah tentang Syariat dalam Syair Sidi Djamadi. *Deiksis; Jurnal Pendidikan Bahasa dan Sastra Indonesia*, 6(1), p. 74—82.

¹⁵ Muchtar (2020). Muchtar, Ah. Mutam. (2020). Corak Fikih di Madura (Studi atas Manuskrip Berbahasa Madura 'Miftahul Jannah' di Sumenep Jawa Timur). *JPIK*, 3(01), p. 53-82.

Tambaagung Ares village, Ambunten sub-district, Sumenep, East Java. This research found important data about the style of *Fikih Madzhab Syafi'iyah* through ancient manuscripts in Madura, which shows the diversity of zakat practices in various regions.

As described above, there is a need for studies on zakat that use ancient manuscripts as a research data source, especially data that describe the zakat distribution system in the past. This research fills the gap by presenting data on zakat management sourced from *Lontara'* manuscripts. The previous studies mentioned above have not shown *Lontara' Sukkuna Wajo* (hereinafter LSW) as one of the ancient manuscripts containing data on religious practices, especially zakat. On the other hand, there is also a lack of knowledge on the zakat distribution mechanism from the perspective of philological studies. This research becomes an important part of the effort to complete the knowledge gap. Through this research, the researchers seek to present social facts about the collective awareness of past communities in the process of equitable and targeted zakat distribution. The people who lived at the time of the writing of the text in *Lontara'* realized that zakat management is not only a religious obligation, but also an integral part of social order and justice in Muslim society in Indonesia.

This research is a research library. The data source of this research is LSW collection of Datu Sangaji related to zakat management. The research study of zakat management in LSW uses several approaches, namely intellectual history approach, normative approach, and juridical approach. The intellectual history approach is used to know concretely the situation and social condition of society in the past so that it is able to understand, read and scrutinize all elements in the zakat management system in general and in LSW manuscripts in particular. The existence of a historical approach as a procedure to complement observations that aim to tell what happened in the past, can also be defined as a process of examining and critically analyzing records and relics of the past.

The intellectual history approach is carried out in terms of tracking the history of legal institutions over time. This approach is very useful for researchers to understand the philosophy of the rule of law, when the law was implemented in its time. The data collected is selected and edited and then reduced into certain concepts and categories, then the results of the data reduction are combined and organized to become a complete data formulation. To make it easier, there are several stages of data processing and analysis in studying LSW, which consists of four stages: *firstly*, looking for forms of zakat management in LSW; *secondly*, transliteration to make it easier to read texts in *Lontara'* script; *thirdly*, translating so that it can be understood about the contents of LSW texts; *fourthly*, to obtain a clear concept of zakat management in LSW from the perspective of Islamic law, interpretation of text and context is needed. The interpretation in question is to

contain the content of thought and find ideas of meaning in *lontara'*, so that the message implied in the content of meaning is easily understood.

Data analysis uses text and context analysis. Text analysis is needed to analyze the meaning of the text and context analysis plays a role in analyzing the meaning outside the text or analyzing the results of the meaning development of the text, which is a means to clarify the meaning of the LSW text. The analysis relies heavily on interpretation of context and extensive knowledge in unearthing old cultural values and comparing them with the current situation.

Zakat Management in *Lontara' Sukku'na Wajo*, South Sulawesi

Zakat is a religious commandment that must be fulfilled as a way to alleviate and eliminate poverty.¹⁶ Zakat is one of the fundamental teachings in Islam that is not only of worship value, but also of social value.¹⁷ In addition to the spiritual dimension, zakat also has a socio-economic dimension¹⁸. Zakat is strongly influenced by the value of individual-community religiosity in the form of obedience and zakat is not only an individual matter but also a public matter.¹⁹ Zakat management is an area of *ibadah*, in addition to being an urgent study in the area of *muamalah*. When zakat becomes an area of *muamalah*, new laws are opened that must be accommodated in accordance with changes in times, places and human conditions. In accordance with the statement that changes in the law are determined by changes in time, place and context. Like the discussion of zakat issues in LSW which emphasizes the issue of *sara'* in *pangadereng* (adat), while in the management aspect of zakat management in *Lontara'* there is a clear link between adat and Islamic law. This can be read in the LSW text:²⁰

“iatopa assiturusenna ade'é sara'é, mappakarajai sara'é ri ade'é, temmakullé sirusa bicara, narékko pusai bicaranna ade'é makkutanai ribicaranna sara'é, narékko pusai sara'é ribicanna, makkutanai ri ade'é, temma'kulléni siapusang.

In Indonesia: *Terjadi kesepakatan antara adat dan syariat; syariat mengayomi adat, tidak mungkin keduanya bertentangan. Apabila tidak ada titik temu di dalam adat maka syariat yang menjadi penopang,*

¹⁶ Choeri, (2022). *Rekonstruksi Regulasi Pengelolaan Zakat Dalam Mewujudkan Kesejahteraan Masyarakat Berbasis Nilai Keadilan* (Universitas Islam Sultan Ageng) p. 4.

¹⁷ Idrus (2017). Zakat Di Indonesia; Sebuah Reformulasi Pengelolaan. *Edureligia; Jurnal Pendidikan Agama Islam*, 1(2), p. 178.

¹⁸ Faisal et al.,(2023). Strengthening Zakat Rules in Indonesia: A Legal Study of the Law on Government of Aceh. *Samarah*, 7(1), p. 129.

¹⁹ Muhammad Husni Thamrin, et al., (2023). Religiosity in Paying Zakat and Tax Compliance in Medan City. *Pharos Journal of Theology*, 104(3), p. 1; Imam Yahya, (2020). Zakat Management in Indonesia: a Legal Political Perspective. *Al-Ahkam*, 30(2), p. 197.

²⁰ Stated in *Lontara'*, the connection can also be seen in *Lontara' Sukku'na Wajo* page 155 line 27 to line 32.

begitupun sebaliknya jika belum didapati aturan di dalam syariat maka adat menjadi solusi, keduanya tidak mungkin saling bertentangan.

In English: There is an agreement between adat and sharia; sharia protects adat, it is impossible for the two to contradict each other. If there is no agreement in adat then sharia becomes the pillar, and vice versa, if there are no rules in sharia then adat becomes the solution, the two cannot contradict each other.

Similarly, the text states that zakat is an obligation that must be fulfilled and it is a sin for those who do not pay it. As in the LSW text:²¹

“putama’i sekke’na asému ri masigi’é, ridosao narékko temmupottamai, makkumatoi narekko engka muwéré rilaénnaé.”

In Indonesia: *Amil bertugas untuk menyampaikan kepada masyarakat di Wajo untuk mengeluarkan zakat padinya di masjid. Mereka berdosa bila tidak mengeluarkannya. Begitupula dengan rejeki yang lain juga harus dikeluarkan zakatnya.*

In English: Amil is tasked to tell the people of Wajo to pay their zakat on paddy at the mosque. They are sinful if they do not pay it. The same applies to other sources of wealth that must also be paid out as zakat.

In the issue of zakat management, the link between adat and sharia can be seen from the fundamental rules in the life of the Bugis people, namely *Pangadereng* which includes *ade’, bicara, rapang, wari’,* and *sara’*. *Pangadereng* is a form of culture that not only includes the system of norms and customary rules and regulations, but also contains elements that cover all activities of human life in behaving and organizing the infrastructure of life.

The command to give zakat as found in LSW cannot be separated from the role of the Wajo Kingdom in taking care of zakat management. This is the basis for the researcher’s argument that the forerunner of centralization and decentralization efforts already existed during the reign of the Wajo Kingdom as stated in the LSW text:²²

“Allah taala massia kuwaélona, dé’ duwanna élona jajimani, élona tejajimani, passui sekke’mu, appittarao namasse’ pangissengengmu Allah taalami pakangkao”

In Indonesia: *Allah maha berkehendak, jikalau Allah menghendaki sesuatu pasti terlaksana, tidak ada yang bisa menghalanginya. Oleh karena itu, keluarkan zakatmu, keluarkan zakat fitrahmu, supaya kamu mengenal Tuhan-mu yang telah menciptakanmu.*

In English: Allah is all-willing, if Allah wills something it will be done, there is nothing that can prevent it. Therefore, give your zakat, give your zakat *al-fitr*, so that you may recognize your God who created you.

²¹ It is mentioned in the *Lontara’* on page 155, line 23 to line 26.

²² Written in *Lontara’* on page 150 line 10 to line 12.

Although Muslims already know that paying zakat is obligatory, not all Muslims understand how zakat is administered at the practical level. For instance, the concept of zakat normatively applies to assets in the form of livestock or pets, agricultural products, gold and silver, and trade. In recent years, the concept of professional zakat has been rolled out and implemented in several regions. Through the concept of professional zakat, the salary of some civil servants is deducted by 2.5 percent to pay zakat or infaq. Related to that, the socialization of the normative basis of zakat in the community is important to explain to the public that what assets should be zakaah, where it should be distributed, etc. One very important normative foundation is that zakat is a form of compulsory worship that involves wealth. With this perspective, the administrators of zakat institutions no longer ask Muslims to give charity or give their wealth sincerely with humanitarian motives or pity, but encourage them to fulfill their religious obligations.²³

Zakat has become the financial axis of Islamic countries, including Indonesia, which has a majority Muslim population. The government made a new regulation Law Number 23 Year 2011 on zakat management. The plaintiffs of the law consider that this regulation causes the centralization of zakat management to the national amil zakat agency and subordinates and marginalizes amil zakat institutions under BAZNAS, thus potentially killing amil zakat institutions (LAZ) in Indonesia. By using qualitative analysis and legal interpretation and legal resourcing approaches, it can be formulated that: 1) Centralization of zakat management by BAZNAS is a pattern of zakat management that makes this institution as an operator and regulator also serves as a management coordinator. In terms of financing, BAZNAS is financed from APBN (Indonesian State Budget), APBD (Regional Budget), and amil rights, while LAZ is only financed from amil rights; 2) The juridical impact of the Constitutional Court's decision on zakat management, namely: administrative requirements for the establishment of LAZ in the form of Islamic mass organizations or legal entities. This provision was originally cumulative turned into an alternative. In the criminal provisions of "every person" articles 38 and 41 exclude unlicensed amil zakat institutions, other private parties that have not been reached by BAZNAS and have notified zakat management activities to the authorized official.

The variety of zakat management models shows that in contemporary times the relationship between zakat and the state is conditional. The main principle is whether the zakat management model should be centralized through the government as discussed by the Ministry of Religious Affairs or managed by community institutions that get legality from the government as it is today is which one is more optimal in producing goodness (*mashlahah*) for the citizens'

²³Hilman Latief, *Melayani Umat Filantropi Islam dan Ideologi Kesejahteraan Kaum Modernis* (Cet. I; Jakarta: PT Gramedia, 2010), p. 157

economy. In addition, it is important to note that the effectiveness of public policy always requires the trust and support of the public. Without public trust and awareness, there will be potential reluctance or manipulation of zakat payment. This is where the importance of accountability, professionalism, and cleanliness of zakat management and utilization institutions.

In the zakat management in LSW, in terms of centralization and decentralization of zakat management, has been regulated by the Wajo Kingdom, *kadi* as the king's representative in handling religious institutions in the Wajo Kingdom conducts zakat collection, which is based on the LSW text:²⁴

“Naia riwettu sappana kali to Wajoé nadé’ maka makkedani arung matowaé ri Dato’ Sulaiman idi’mani uwakélékia bicaranna akkalingngé, jajini dato’ parekkengngi akkalingngé.”

In Indonesia: *Setelah pegawai syara’ akan dibentuk dan tidak ditemukan yang bisa menduduki jabatan kadi maka raja menunjuk Datuk Sulaiman sebagai kadi, maka dibentuklah kadi yang menangani segala persoalan syara’, kadi adalah perwakilan raja dalam kewenangan syariat Islam, dalam hal ini kadi memegang peranan penting dalam pengelolaan zakat.*

In English: After the *shara’* officials will be formed and found no one who can occupy the position of *kadi* then the king appointed Datuk Sulaiman as *kadi*, then *kadi* was appointed to handle all *shara’* issues. *Kadi* is a representative of the king in the authority of Islamic law, and in this case, *kadi* plays an important role in the zakat management.

In addition, the centralization pattern of zakat management that was also applied was that the existing religious institutions were required to hold a centralized zakat collection at the Wajo Kingdom. The collection place is divided into two areas: (1) for areas that perform Friday prayers, the zakat collection is carried out in the area itself, and (2) for areas that do not perform Friday prayers, the zakat collection goes directly to the Wajo Kingdom. This is stated in the LSW manuscript text:²⁵

“naia lili tenattettongié juma bettuwanna ana’na lilié kuwaétopa sininna wanuwanna puwataé Wajo wanuwa de’ manengtu jumana, pattamai sekke’na ri Wajo, naia wanuwa napaptettongié juma dato’ maniampajo alau Wajo; naia narékko rebbai jumana nadé’ saba’ ridosai dewata-é.”

In Indonesia: *Mengenai tempat membayar zakat bagi kampung dan negeri jajahan yang tidak menyelenggarakan salat Jumat dan kadang tidak melaksanakan salat Jumat maka pembayaran zakatnya diserahkan langsung kepada Kerajaan Wajo, sedangkan bagi kampung yang menyelenggarakan salat Jumat maka pembagian zakatnya diserahkan*

²⁴ Written in *Lontara’ Sukkuna Wajo* mentioned on page 151 line 24 to line 27.

²⁵ It is mentioned in the *Lontara’ Sukkuna Wajo* on page 151 line 33 to line 38.

kepada pegawai syara' di kampung itu sendiri, apabila tidak menyelenggarakan salat Jumat maka berdosa pada Allah.

In English: Regarding the place to pay zakat for villages and colonies that do not hold Friday prayers and sometimes do not perform Friday prayers, the payment of zakat is handed over directly to the Kingdom of Wajo, while for villages that hold Friday prayers, the distribution of zakat is handed over to the *shara'* officials in the village itself, if they do not hold Friday prayers then they sin to Allah.

In terms of decentralization of zakat management, it can be seen in the issue of where to issue zakat, it is instructed to issue zakat at the mosque if the area holds Friday prayers, if it does not hold Friday prayers then the zakat is directly submitted to the Wajo Kingdom.²⁶

"naia narékko rebbai jumamu pottama'ni ri Wajo sekke'mu, ridosao rékko temmupaotama'i sekke'mu ri Wajo. Naia ri wettu risurona to Wajoé taro langkara tasséddi silimpo nabbéréanni Dato' ri Bandang olona kalié saisa nawéréngngi saésa' guru pangulu limpoé."

In Indonesia: *Apabila wilayahmu tidak melaksanakan salat Jumat maka keluarkan zakatmu di Kerajaan Wajo. Jika tidak dilaksanakan maka berdosa, oleh karenanya diperintahkan kepada masyarakat Wajo untuk mendirikan satu langgar atau masjid setiap kampung untuk dipakai salat Jumat. Maka Datok ri Bandang menyerahkan sebagian tugas kadi kepada guru penghulu kampung.*

In English: If a certain area does not perform Friday prayers, then pay the zakat to the Wajo Kingdom. If you do not do it, you will be sinful, which is why it was ordered for the people of Wajo to build one mosque in each village to be used for Friday prayers. Datok ri Bandang then handed over some of the *kadi* duties to the village head teachers.

Through the analysis of data contained in *Lontara'*, it is clear that during the reign of the Wajo Kingdom, centralization and decentralization efforts have been carried out with the division of zakat collection areas. The collection was based on the needs of the people who paid zakat. Areas that held Friday prayers were chosen because Islamic religious institutions had been established in these areas, which were representatives of the king in managing matters related to Islamic law. Areas that do not hold Friday prayers were not chosen because in these villages Islamic religious institutions have not been formed, so the collection of zakat is automatically handed over to the Wajo Kingdom. If we look at zakat management now, the existence of BAZNAS is the government's effort to centralize zakat management, so it can be understood that zakat management in *Lontara'* is very much in line with zakat management now. The centralization of zakat management is done so that the *mustahik* zakat can be coordinated in an

²⁶ Located on page 156 line 38 to page 157 line 1 to line 4.

orderly manner so that the *mustahik* zakat can get according to their rights, there are no more *mustahik* zakat who receive a lot of parts and then there are *mustahik* zakat who do not get a part because the *mustahik* zakat is not coordinated properly. This usually happens because the *muzaki* directly hand over their zakat to the *mustahik* so that the things mentioned above occur.

Some argue that the adoption of centralization system by Law Number 23 Year 2011 is invalid, ahistorical and denies the role of contemporary democratic Indonesian civil society. The performance of collecting and utilizing zakat funds is more determined by the legitimacy and reputation of collecting institutions, not by institutional centralization by the government. The performance of zakat actually increases after it is managed by civil society. The operation of zakat management organizations (OPZ) formed by civil society that is transparent and accountable is preferred and fosters the trust of *muzaki*. Trust is the key here. This public trust must be maintained through good governance, where zakat operators receive adequate regulation and supervision from the zakat authority.²⁷

Thus, in an ideal national zakat structure, the presence of a credible and strong regulator is the first and foremost agenda. BAZNAS can be directed to transform into a regulator, or the regulator is entirely a new institution. This national zakat authority is established at the central level and can open representatives at the provincial level if there is an urgent need. In this institutional framework, there is a strict separation of functions between the regulator and operator so that each will function optimally and not experience conflict of interest. The regulator has the authority to regulate and supervise the operator in three main aspects, namely sharia compliance on zakat management, transparency and financial accountability, and economic effectiveness of the utilization of zakat funds. The national zakat authority also performs the functions of planning, controlling and evaluating the national zakat management, as well as coordinating, synergizing and fostering operators. The regulator is also tasked with policy coordination with other relevant stakeholders and policy makers, such as the tax authority, banking authority, and waqf authority.

In carrying out the above tasks, the regulator should be equipped with a number of authorities such as establishing national zakat management policy, giving and revoking operational permits of zakat operators, ranking zakat institutions, establishing guidelines for the collection, distribution and utilization of zakat, establishing guidelines for organizational structure and division of powers, establishing guidelines for amil remuneration and accountability mechanisms, establishing requirements for core managers of zakat operators and

²⁷Yusuf Wibisono, *Mengelola Zakat Indonesia Diskursus Pengelolaan Zakat Nasional dari Rezim Undang-Undang Nomor 38 Tahun 1999 ke Rezim Undang-Undang Nomor 23 Tahun 2011* (Cet. II; Jakarta: Kencana, 2016), p. 206-208

conducting fit and proper tests and certifications for core managers of zakat operators, covering the activities of zakat operators in accordance with sharia, and creating a national database of *muzaki* and *mustahik*. With this authority, in addition to guaranteeing protection for *muzaki* and safeguarding *mustahik* rights, the Indonesian zakat agency is also expected to facilitate national zakat to become an active mediator in the process of social change and be able to overcome contemporary socio-economic problems.²⁸

From the above research, the form of zakat management in LSW is very much relevant, especially with the position of kadi as zakat regulator who has the authorization in coordinating shara' employees or amil who have been appointed by kadi to help the zakat management process, and amil as zakat operator who runs every process in the zakat management.

For historical and sociological reasons, some studies recommend that the function of regulating and supervising sharia compliance be carried out by the Indonesian Ulema Council (MUI) as the highest religious authority in Indonesia. Similarly, LSW emphasizes the authority of the kadi in that period who took care of all religious matters in the government structure of Wajo Kingdom. In practice, MUI can establish a working body, which has coordination relationship with every zakat operator. MUI can establish either a fully independent institution or an integral entity within the Indonesian zakat supervisory body. The regulation and supervision of shari'ah compliance is important and significant because zakat is highly regulated by sharia, so that zakat management is not only market-driven but more importantly and prioritized must also be sharia-driven.

One of the characteristics of modern zakat management is actually not seen from the form of institutional buildings and uniform and luxurious amil zakat clothes, but it can be seen from the system and management methods that are integrated, systematic, organized, effective, efficient, accountable, provide legal certainty, equitable and beneficial for muzaki and mustahik. However, to fulfill the criteria of modern management above is certainly not easy.²⁹

If in developed countries, the management of people's social funds is possible through modern systematics characterized by paperless, and the small role of government to the community due to the strong awareness at the grassroots level, then this is not the case with the pattern of social fund management in developing countries such as Indonesia.³⁰

²⁸Yusuf Wibisono, *Mengelola Zakat Indonesia Diskursus Pengeloan Zakat Nasional dari Rezim Undang-Undang Nomor 38 Tahun 1999 ke Rezim Undang-Undang Nomor 23 Tahun 2011*, p. 209-210

²⁹Angga Syahputra, et al., "Urgensi keadilan dalam penyaluran zakat di Indonesia," *Jurnal Iqtisaduna*, 8(2), 1(2022) p. 129-133.

³⁰Ahmad Dakhoir, *Hukum Zakat Pengaturan Dan integrasi Kelembagaan Pengelolaan Zakat dengan Fungsi Lembaga Perbankan* (Cet. I; Surabaya: Aswaja Pressindo, 2015), p. 213

The integrated zakat management institutional system that has advantages in the two elements as mentioned above is expected to erode the attitude of benevolence and stinginess, and encourage people's awareness that the hand above is better than the hand below as a form of help between *muzaki* to *mustahik*. In addition to economic benefits, the peak of the axiology of the integrated zakat institution system is useful for the welfare of Muslim society by eradicating poverty and its dangers, namely eradicating disbelief (*hifdzu al-din*) which can lead to disbelief misery, even death (*maslahat al-daruriyyat and maslahat al-hajjiyyah*).³¹

Table 1. Centralization and Decentralization of Zakat Management in LSW

No	LSW	Description	Development Analysis
1.	<i>Allah taala massia kuwaélona, dé' duwanna élona jajimani, élona tejajimani, passui sekke'mu, a'pittara-o namasse' pangissengengmu Allah taalami pakangkao</i>	Allah is all-willing, if Allah wills something it will be done, there is nothing that can prevent it. Therefore, give your zakat, give your zakat <i>al-fitr</i> , so that you may recognize your God who created you.	The issue of zakat management is a must. It needs to be developed in accordance with the times. The command to give zakat is the obligation of every Muslim. Therefore, in terms of zakat management, it is also an obligation to maintain and distribute the zakat treasure. Professional management of zakat can be said as an obligation for servants to get closer to God.
2	<i>Naia riwe'tu sa'pana kali to wajoé nadé' maka</i>	After the <i>shara'</i> officials will be formed and	In terms of zakat management, it requires the

³¹Ahmad Dakhoir, *Hukum Zakat Pengaturan Dan integrasi Kelembagaan Pengelolaan Zakat dengan Fungsi Lembaga Perbankan*, p. 226

	<p><i>ma'kedani arung matowaé ri dato' sulaiman idi'mani uwakélékiya' bicaranna a'kalingé, jajini dato' mpare'kengngi a'kalingé.</i></p>	<p>found no one who can occupy the position of <i>kadi</i> then the king appointed Datuk Sulaiman as <i>kadi</i>, then <i>kadi</i> was appointed to handle all <i>shara'</i> issues. <i>Kadi</i> is a representative of the king in the authority of Islamic law, and in this case, <i>kadi</i> plays an important role in the zakat management.</p>	<p>existence of professional amil zakat who can develop the mandate as a manager so that the zakat can be managed well. Therefore, some kind of institution is needed to manage the zakat funds.</p>
3	<p><i>Naia lili tena'tetongié juma be'tuwanna ana'na lilié kuwaétopa sininna wanuwanna puwataé wajo wanuwade'mane'tu jumana, pao'tamai se'ke'na ri wajo, naia wanuwa napa'tetongié juma datok maniangpajo alau wajo; naia naré'ko nrebbai jumana nadé' saba' ridosai dewata-é.</i></p>	<p>Regarding the place to pay zakat for villages and colonies that do not hold Friday prayers and sometimes do not perform Friday prayers, the payment of zakat is handed over directly to the Kingdom of Wajo, while for villages that hold Friday prayers, the distribution of zakat is handed over to the <i>shara'</i> officials in the</p>	<p>Centralization and decentralization of zakat management have been seen in the government of Wajo Kingdom, the existence of <i>syara's</i> employee as a representative of the king has made the process of centralization and decentralization runs from the center and the region. This is indicated by the separation of zakat management for areas that hold Friday prayers, the</p>

		village itself, if they do not hold Friday prayers then they sin to Allah.	system adopted is decentralized, but areas that do not hold Friday prayers, zakat management is centralized because it is directly submitted to the Wajo Kingdom.
4	<i>Naia narékko rebbai jumamu paottamaini ri Wajo sekke'mu, ridosao rékko temmupaotamai sekke'mu ri Wajo. Naia ri wettu risurona to Wajoé taro langkara tassédi silimpo nabbréanni dato' ri bandang olona kalié saisa nawerenngi saésa guru pangulu limpoé.</i>	If your area does not have Friday prayers, then give zakat to the Wajo Kingdom. If you do not do that, then you are sinning. Therefore, the people of Wajo were instructed to build one <i>langgar</i> or mosque in each village to be used for Friday prayers. Datok ri Bandang then handed over some of the <i>kadi</i> duties to the village head teachers.	The decentralization process of zakat management was promoted by the government of Wajo Kingdom. This can be seen from the recommendation of every region that does not hold Friday prayers to build a <i>langgar</i> or mushallah or mosque so that Friday prayers can be held. Thus, the zakat management is also managed directly in the area; it becomes a necessity to be carried out directly in the area that organizes Friday prayers.

From the explanation above, we can understand that the understanding and development of centralization and decentralization systems from the LSW manuscripts became the formulation of two systems used by the Wajo Kingdom.

The two systems are manifested in centralization and decentralization which are elaborated into two systems: (1) First, centralization system is a zakat management system in LSW marked by the absence of Friday prayer in the area and incomplete *sara'* officials so that the zakat management system must be centralized and follow the area with complete *sara'* tools. It is said to be centralized because the area mentioned above has not been able to carry out zakat management so that it must issue its zakat in the Wajo Kingdom in the Lontara' mentioned '*paotmai ri Wajo sékke'mu,*' it indicates that if the *parewa sara'* is not complete zakat must be centralized. (2) Second, the decentralization system of zakat management in LSW takes the form of decentralization if the community order in a region is complete, which is marked by the holding of Friday prayers and the complete *paréwa sara'* (officials in charge of handling religious matters). The *paréwa sara'* consisted of *kali, katte', amele' (amil), pangulu limpo* and *bilala*. Friday prayers and complete *paréwa sara'* became the measure in establishing a legal product at that time. A well-established region is considered capable of managing its own zakat. If it is manifested in the current condition in terms of zakat management, then zakat management institutions or organizations that have been accredited and capable in their fields are considered capable of managing their own zakat assets under their authority.

The above arguments strongly emphasize the importance of improving the existing system both in the zakat institution itself and the government as a zakat regulator to further strengthen its role and function in the management of zakat, centralization or decentralization is very possible to be re-examined and manifested in the application of zakat laws that can protect all interests and forms of discrimination against credible and transparent zakat institutions so far.

Conclusion

Since the time of the Prophet Muhammad until now, the practice of zakat management has known centralized and decentralized systems. Likewise in Indonesia, as stated in the Zakat Law Number 38 of 1999, both systems are implemented with the aim of improving the economy and welfare on the one hand, as an effort to increase social care that directly touches the local community on the other hand. However, along with its development, the zakat law has always undergone changes in an effort to present the directed zakat management and in accordance with its objectives, namely welfare and poverty alleviation. Long before the issuance of the zakat law, centralized and decentralized zakat management systems have been practiced by various communities in Indonesia since the past, as was done by the Wajo Kingdom. Zakat management is inseparable from customs and Islamic law, as clearly written in the Lontara' text. The system of centralization and decentralization as two systems applied by the Wajo Kingdom where the collection process is carried out by *qadi*. The centralized system of zakat management in Lontara' is intended as a form of royal

authority to control and supervise the implementation of zakat, as well as a regulator and facilitator in the formation of zakat management institutions. This can be seen in the role of the Wajo kingdom in making zakat as a means for people to interact and to share with each other. While the decentralization system here, as recorded in Lontara', is possible in areas that have been approved by the Kingdom of Wajo to manage and manage the zakat assets independently. This system is allowed when an area has organized Friday prayers because it is considered that the tools are complete. In the current context, the centralization system of zakat management is interpreted as the management of zakat carried out by the Central Government through BAZNAS, while decentralization is the management of zakat carried out directly by the local government through BAZDA (regional government institution that receives and distributes zakat) or zakat managers (civil society) in the region so that zakat management becomes credible and accountable.

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