

The Inequality of Zakat Distribution to the Indonesia's Impoverished Muslim Urban

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Abstract: Zakat, which is supposed to be for the alleviation of poverty, has actually been a source of problems because of the fact that the distribution has not been in line with its objectives. This current study addresses the inequality in the distribution of zakat to impoverished urban. The distribution of zakat is one of the substantial instruments for the Islamic financial ecosystem to alleviate poverty. The distribution of zakat aims to cater to impoverished communities' needs and provide financial protection. This study relays on a descriptive qualitative research design where data were obtained through interviews and literature study. The data is used to analyse the concept of inequality in relation to poverty as a result of the unequal distribution of zakat. The results of this study indicate that the distribution of zakat is personally and unequally distributed. The unequal distribution of zakat impacts the welfare of people experiencing poverty due to inequality in selecting zakat recipients. Not merely that, zakat, which is relatively small and temporary, cannot support the productive ability of people with low incomes to achieve prosperity. Therefore, it is necessary to assert the prioritized distribution of zakat.

Keywords: Inequality; impoverished; Muslim urban; Zakat distribution.

Abstrak: Zakat yang selama ini bertujuan untuk mengentaskan kemiskinan, justru menimbulkan persoalan akibat distribusi zakat yang tidak tepat sasaran. Tulisan ini bertujuan untuk menjelaskan adanya ketidakmerataan dalam pendistribusian zakat di wilayah perkotaan. Pendistribusian zakat menjadi salah satu instrument penting bagi ekosistem keuangan Islam, di mana zakat memiliki fungsi membantu mengatasi kemiskinan. Pendistribusian zakat dilakukan untuk memenuhi kebutuhan masyarakat yang membutuhkan, serta memberikan perlindungan finansial. Tulisan ini bersifat deskriptif kualitatif di mana data diperoleh melalui wawancara dan studi pustaka. Data yang ada kemudian dianalisis menggunakan konsep inequality dalam hubungannya dengan kemiskinan sebagai dampak dari pendistribusian zakat yang tidak merata. Studi ini menunjukkan bahwa distribusi zakat cenderung dilakukan secara personal dan tidak merata. Pendistribusian zakat yang tidak merata memberikan dampak ketidaksejahteraan masyarakat miskin dikarenakan ketimpangan dalam pemilihan penerima zakat. Tidak hanya itu, zakat yang relatif kecil dan bersifat sementara tidak dapat mendukung kemampuan produktif masyarakat miskin hingga tidak mencapai kesejahteraan. Oleh karenanya, diperlukan ketegasan pendistribusian prioritas dana zakat yang telah terkumpul.

Kata Kunci: Ketidakmerataan; kemiskinan; Muslim urban; distribusi Zakat.

1. Introduction

The unequal distribution of zakat has created a crisis in the community as was observed in the city of Palopo, where zakat institutions---an integral part of the Islamic socioeconomic system---are accused of perpetuating injustice and worsening poverty. Zakat collection is managed through administration and responsibilities, including promotion, collection, distribution, and organized assistance to people experiencing poverty by observing sharia guidelines. However, the distribution of zakat is uneven and does not pay attention to the target of worthy recipients, which causes obstacles in distributing zakat (Maguni, 2013). The number of impoverished people in Palopo City is increasing, according to the Central Bureau of Statistics (BPS), with 15,212 (8.14) impoverished people in 2021, an increase of 0.29% from 2020. Although the population continues to increase, it is not followed by a decrease in the poverty rate. Therefore, the National Amil Zakat Agency (BAZNAS), which is responsible for the collection, management, and distribution of zakat, is ineffective due to the lack of guidance and supervision by government agencies (Nurdin, 2017). In this case, zakat institutions are present to overcome social problems by paying attention to the distribution of zakat as a whole.

According to Islamic jurisprudence, zakat should be paid 2.5% of accumulated wealth yearly. The zakat is used to help people who are experiencing poverty and those in need to balance various categories and classes of society (Doktoralina et al., 2019). SQ. 9: 60 describes eight people categories who are eligible to receive zakat, i.e. *fakir*, impoverished, *amil*, *muallaf*, slave labour, *gharimin*, *fisabilillah*, and *ibnussabil*. Poverty occurs when individuals or groups cannot fulfil the minimum needs for a decent living standard, considered a level of economic prosperity (Kusuma & Wulansari, 2019). It is an essential problem since poverty affects the welfare of society as a whole (Edna Safitri et al., 2022). Poverty is not only related to economic aspects but also involves limitations in improving life, upholding rights and justice, and the probability of individuals or groups achieving a better standard of living. Therefore, low-income people must equalize their living conditions with those of the surrounding community (Annur, 2018).

So far, studies on zakat distribution have been discussed in three major areas. *First*, it discusses the model of zakat distribution (Ascarya & Sakti, 2022; Oktavendi & Mu'ammal, 2022; Amin, 2022). The model in the distribution of zakat shows the influence of attitudes, subjective norms, altruism, and empathy on the acceptance of zakat (Amin, 2022). *Second*, it discusses the effectiveness of zakat distribution (Setyorini, 2018; Afif & Oktiadi, 2018; Bahri & Arif, 2020). That effectiveness is related to the distribution process, which is not only given to meet daily needs but also regarding supervision and guidance to those who distribute zakat (Afif & Oktiadi, 2018). *Third*, it discusses the management of zakat distribution (Hayatika et al., 2021; Effendi et al., 2021; Sukur, 2018). Management is a means to collect, manage, distribute, and use zakat funds properly by recipients. Management is one way to increase people's economic empowerment (Hayatika et al., 2021) such as online marketing in improving service quality in Islamic banks (Widyanti et al., 2022). From the three trends in the study of zakat, the inequality of zakat distribution needs to be discussed more. Zakat, as part of religious engagement, is an instrument used to fulfil the welfare of low-income people. Thus, this study provides an explanation of the need for equitable and targeted distribution of zakat to avoid leaving problems in the community.

The issue of unequal distribution of zakat needs to be a point to be analysed in depth. This is a crucial issue in the midst of zakat management that has not been in accordance with its main vision of equal distribution that has an impact on poverty alleviation. Therefore, this current study complements the need for previous studies that discuss the distribution of zakat based on the distribution model, the effectiveness of distribution, and distribution management. Furthermore, this study analyses the factors that result in the uneven distribution of zakat. In addition to analysing the form and factors of the unequal distribution of zakat, this study also analyses the implications of the unequal distribution of zakat. In general, this study aims to analyse how the unequal distribution of zakat to low-income people is not implemented properly and does not impact the welfare of low-income people.

This present study is based on an argument that the uneven distribution of zakat in poverty alleviation solutions occurs because the distribution is relatively small and temporal. Zakat is expected

to be managed productively and widely so that zakat is not only limited to the form or amount of zakat itself but also able to be developed in all sectors of life, which can then be right on target. The distribution of zakat helps to eliminate moral bankruptcy in society by providing a way for people to be educated, reducing crime rates, and helping the impoverished uphold their morality.

2. Method

This current study relies on descriptive qualitative research by providing an overview through an approach to the concept of inequality and zakat distribution. This allows it to be used as a basis for study analysis of unresolved zakat problems. Apart from that, data collection in this study was carried out through data collection which is common in qualitative research, where existing data is analyzed, the data was analysed using the concept of inequality to see the unequal distribution of zakat in urban Muslim communities. In addition, the analysis is also based on the concept of poverty as an impact of the unequal distribution of zakat. Screated and arranged systematically and thoroughly. The method of data collection in this study is based on primary data and secondary data. Primary data was collected through direct interviews with key infomants, both from zakat managers and recipients, such as fakir, and amil. Data are acquired by directly interviewing sources of zakat recipients and BAZNAS. In addition, the literature study by reading literature related to the distribution of zakat, either directly or through internet media, supports the theoretical review of the data analysis in this study. The location used as a research site is the Office of the National Amil Zakat Agency (BAZNAS) of Palopo City at Jalan Islamic Center, Takkalala, South Wara, Palopo City, South Sulawesi. This location was selected because it follows the object to be studied in this study. The location is also easy to reach, thus it makes the researchers conduct this study easily. Meanwhile, Data analysis in this study was carried out descriptively with a phenomenological analysis approach. It was done to explain the data found in an interpretive, supported by references related to zakat management.

3. Results and Discussion

The Forms of the Inequality of Zakat Distribution

Zakat is discussed in the context of religion, institutional framework, and its role in poverty alleviation and distribution management (Alshater *et al.*, 2021). The management of zakat funds aims to be a source of productive funds to meet the community's needs and become a pillar of the country's economic development. Therefore, zakat institutions could improve strategies and develop the zakat management system (Widiastuti *et al.*, 2018). The institutional framework explains the implementation of zakat in a way that cannot be separated by the presence of *amil* zakat, which acts as a collector, depositor, guardian, and recorder of zakat originating from *muzakki* (Nurhasanah, 2018). While in Islamic jurisprudence, the payment of zakat is required (2.5% of their accumulated wealth each year) to be used on law-income people and those in need to balance various categories and classes of society (Doktoralina *et al.*, 2018).

From several works of literature that discuss zakat, the most quoted Quranic verse is QS. 9: 103 (Akbar & Tarantang, 2018; Hafidhuddin, 2019; Riwayati, 2018). Zakat in the Quran is mentioned up to thirty times, and twenty-seven of the thirty come together with prayer (Purbasari & Fauzan, 2018). As for the assets distributed in zakat, the Quran divides them into three parts, namely: (1) gold and silver, (2) crops, fruits, and livestock, and (3) treasure (Khasandy & Badrudin, 2019). In addition, the implementation of zakat cannot be separated by the presence of *amil* zakat, who acts as a collector, keeper, guardian, and recorder of zakat originating from *muzakki* (Nurhasanah, 2018).

The position, function, and role of zakat should not only be seen as an obligation-orientated activity but also as a tool to empower the economy (Kusriyah, 2020). However, the distribution shows consumptive zakat and house construction assistance must run more effectively. There is an uneven distribution, as felt by Mrs. N, a woman who lives alone and does not have a permanent job, is a party who deserves zakat assistance. However, in her old age, she only received zakat from BAZNAS. It is

because of a relative who works at BAZNAS, after decades of living in a makeshift house and a life of deprivation, as stated by Mrs. N.:

I have been living here for decades and live in a hut house with a difficult life. I have received much assistance from the government, but it never reaches us; fortunately, a family who works at BAZNAS, now help my application for assistance" (N., Personal Communication, November 25, 2020).

Accordingly, Mrs. N.'s statement indicates that as a party who is eligible to receive zakat distribution, she has never felt any assistance from the government. However, she was once registered as a recipient of government assistance, but it was never distributed. From other respondents who received assistance from BAZNAS Palopo City in the form of small business capital, which was obtained by taking a paper form, which was then completed and deposited back to BAZNAS Palopo City. Furthermore, the following is Mrs. D's statement:

I got assistance from BAZNAS only once because there was a paper form that I filled in and then brought back to BAZNAS. I received it to increase my business capital" (D, Personal Communication, November 25, 2020).

Similar to LD's brother, NFIJ's sister, NA, and her brother MF, are three siblings who are also *Mustahik* BAZNAS Palopo City impoverished people who receive assistance from BAZNAS of IDR 500,000 each, as said by NA in the following quotation:

We applied for assistance to BAZNAS because we were told by my family to be used for school, to buy school equipment. We have never received assistance from BAZNAS before, we just got it this time, and hopefully, we will get it again (NA, Personal Communication, November 26, 2020).

Indeed, this inequality is related to governance, just as governance is an important concern in the context of zakat institutions. In the management of zakat in Indonesia, Islamic values have been incorporated with specific regulations, i.e. Law Number 23 of 2011 on Zakat Management. This law stipulates two models of zakat governance in Indonesia, i.e. : (1) zakat managed by the state through government agencies and (2) zakat managed by non-governmental organizations (Lewis, 2014). Adherence to Sharia principles in zakat governance becomes a good ethical and moral standard. As the principles that can make social distribution be evenly distributed, namely transparency, accountability, responsibility, independence, and justice practiced between parties in need (Amalia, 2019).

BAZNAS has ensured open access to data on beneficiaries, aid realization, and available budget to the community as a form of transparency and accountability. However, BAZNAS has yet to accommodate low-income people evenly in the distribution. In this case, low-income people are defined as individuals or groups who earn less one million or the minimum wage of South Sulawesi people in general. This group is a vulnerable community, unable to fulfil individual and family needs. Low-income people are limited in terms of fulfilling basic needs such as food, housing, education, health care, and others (Gorshkov, 2020). This concept is closely related to poverty and can vary depending on country or regions, as living standard and cost can differ in different places. The distribution of zakat is not only intended to fulfil consumptive needs. However, it must be directed to productive things to realize the economic power of an independent society. Using zakat for consumptive purposes is only for emergencies (Taisir, 2018). That is when there are *Mustahiq* (people who are eligible to receive zakat) who are impossible to be guided to have an independent business or indeed for urgent needs; then consumptive use can be done. In this case, zakat plays a role as a social and financial instrument, which includes social, political, and economic development programs (Haji-Othman et al., 2021). However, if the management of zakat is not conducted and practiced properly, the management is not on target, ineffective, and inefficient.

The Factors of the Inequality of Zakat Distribution

Zakat management is a process that can be optimized in its distribution, especially in BAZNAS institutions. Palopo City, as the setting of this current study with its majority Muslim community, where the issuance of zakat through BAZNAS is still not optimal. It could be observed that there are

still vulnerable groups and the urban poor who are entitled to received zakat, but do not receive serious attention, not even included in the list of those entitled to receive zakat. The awareness of the people of Palopo City in giving zakat still needs to be improved because they have yet to be able to reach the collection target under the provisions of zakat, only from the dominant ASN, even though there are often obstacles in its collection, as stated by the deputy chairman of BAZNAS:

Muzakki at BAZNAS Palopo City are from various groups such as the State Civil Apparatus (ASN), farmers, and private individuals. Some works in offices, but the number is still very small. Most who pay their zakat at BAZNAS Palopo City are from ASN because the salary received each month will be deducted by 2.5% of the total salary, then entrepreneurs. However, the amount is still not as expected (Vice Chairman of BAZNAS Palopo City, 2020).

Implementing the zakat policy prepared by the party that distributes zakat is only possible to achieve the expected success and effectiveness. There are low-income people who, although included in the zakat recipient data, do not receive the zakat. The distribution of zakat experiences obstacles with several factors that affect the development of its management, i.e.: normative and social factors (Candra, 2020). Concerning contemporary *fiqh* rules, in general, zakat seeks to expand and increase the number of property owners and change the condition of most low-income people, to become well-off people and have something all the time. It means that zakat is obliged (collected and utilized) so that every *mustahiq* (recipient) of zakat is pulled out of his environment of poverty so that he can become a zakat obligor (giver of zakat) (Ahmadin, 2018; Abdulagatov, 2022; Boonyamanond & Chaiwat, 2020). Intensive zakat is an effort to equalize the opportunity to enjoy a decent life, which in the end, all people have become zakat givers (Yanggo, 2005).

The management of zakat sometimes also has several problems that can make the performance of an institution not as effective as it should be. One of which is the problems faced from within the zakat management institution itself or internal problems (Firmansyah & Sukmana, 2014) as shown in table 1.

Table 1 Internal Problems of Zakat Management

No	Internal Problems in Zakat Management in Palopo	Description
1	Lack of professionalism of BAZNAS employees. This is shown by the conventional management of zakat in Palopo.	Training is conducted only occasionally so that the work done by employees relies on their creativity, and there is no standard work (SOP) as <i>amilin</i> .
2	Difficulty in distributing zakat and lack of transparency. The nontransparency and secretive distribution of zakat practised by some elements in Baznas Palopo.	The distribution of zakat is considered difficult to be right on target, and transparency to the community still needs to be improved, so people still feel dissatisfied with the performance of BAZNAS.
3	Lack of OPZ (<i>Organisation of Zakat Management</i>) performance. The organisational structure in Baznas Palopo has not shown professionalism which results in the inability to distribute zakat.	OPZ's performance is still minimal, so it has yet to be able to help both the receipt and distribution of zakat.
4	Lack of employee and structural allowances and operational costs. The operational costs in Palopo have not been fully supported by the government, thus hampering the operationalisation of zakat distribution.	Employee benefits should be prioritized because they will spur work, but it still needs to be improved including operational costs.

No	Internal Problems in Zakat Management in Palopo	Description
5	Leadership has not been maximised in running BAZNAS operations. Leadership is an obstacle in the management of zakat in Palopo.	Leadership participation still needs to be optimized in running BAZNAS operations; thus, employees are slow to move because they are waiting for leader(s) decisions.

According to the table 1, *the first problem* faced by BAZNAS is the need for more professionalism in its employees. It is due to the need for more special employee training. Training is only done occasionally, so employees' work relies on their creativity, thinking, and walking without a standard of work (SOP) as an *amilin*. Therefore, more intensive and regular training is needed so BAZNAS employees can become more professional and perform better. *The second problem* faced by BAZNAS is the distribution of zakat which is considered difficult to be right on target coupled with the need for more transparency to the public. It causes the community to consider BAZNAS still an organization far from the community's wishes, especially *Muzakki*. Therefore, efforts are needed to increase transparency and accountability in the zakat management and improve the zakat distribution system to be right on target. *The third problem* faced by BAZNAS is the need for OPZ performance which certainly has yet to be able to help both the receipt and distribution of zakat. Therefore, efforts are needed to improve the performance of OPZ in order to assist in the receipt and distribution of zakat. *The fourth problem* faced by BAZNAS is the need for more employee and structural allowances, even operational costs to perform tasks. Employee allowances should be prioritized because they will spur work. In this case, improvements need to be made in the financial management of BAZNAS in order to provide adequate benefits for its employees and structures. *The fifth problem* faced by BAZNAS is the participation of leaders who still need to be more optimal in running BAZNAS operations. It makes employees slow to act because they are waiting for the leader(s)' decision (Pabbajah et al, 2020). Therefore, efforts need to improve the participation of leaders in running BAZNAS operations so that it can be more effective and efficient in managing and distributing zakat.

Based on the data, several problems in zakat management can hinder BAZNAS institutions' performance. These problems are the lack of professionalism of BAZNAS employees due to the absence of special training and clear operational standards; the problem of zakat distribution that is difficult to be right on target and lack of transparency to the public; the lack of Organisation of Zakat Management (OPZ) performance that has not been able to help the receipt and distribution of zakat; the lack of benefits for employees and structural and operational costs that are inadequate; and the role of leaders who have not been maximized in running BAZNAS operations. It is necessary to conduct special training for employees, increase transparency and accountability of zakat management, improve Organisation of Zakat Management (OPZ) performance, increase employee benefits, and structural and maximizing leader(s)' participation in running BAZNAS operations.

Rachmawati & Nur (2016) then mentioned several failures of zakat management policy implementation that occurred: *first*, lack of communication and socialization; *second*, lack of human resources competence in managing zakat; *third*, non-optimal and uneven distribution of zakat; and *fourth*, no transparency or openness regarding the reporting of zakat distribution. The implementation of the zakat policy could be better in Sukabumi as stated by Rachmawati & Nur (2016) that Sukabumi District Government has regulated zakat management through Perda No. 12 of 2005. In this regulation, the management of zakat is carried out by the *Amil Zakat* Institution, but since the implementation of the law, the implementation could be more optimal. Rachmawati & Nur (2016) said that it could be seen from the lack of socialization in the community, so they tend to give their zakat personally to *musthiq* (recipients) instead of giving it to the *Amil Zakat* Institution. In addition, human resources are considered less than optimal in carrying out their duties due to other tasks and activities they have. Therefore, the unequal distribution of zakat is an aspect that makes low-income people still in poverty, in contrast to zakat, which is intended to alleviate poverty in society.

The Implications of the Inequality of Zakat Distribution

Management has a structured system whose function leads to achieving a goal (Wahyuddin, 2017). When one of these systems is not under predetermined goals, it impacts imbalance to failure. In turn, management will change common goals (Asmani, 2016). In this case, the distribution structure carried out by zakat institutions has dysfunction in one of the elements that are the core of the management structure. Therefore, the distribution of zakat needs to be fulfilled. Personally, the function of zakat is to cleanse oneself from the nature of the humble; eliminate the miserly nature of the owners of the property; develop a sense of social responsibility; reassure the feelings of *mustahik*; practice giving and giving; purify oneself from sin; purify the assets of the *muzakki* (Syafiq, 2016). The position, function, and role of zakat should not only be seen as a ritual oriented toward personal obligations, but zakat is a tool to empower the economy and free the community from unemployment and income distribution (Nurnasrina, 2013). Therefore, in Indonesia, the effort to make zakat part of the *muamalah* system is enacted through Law No. 23 of 2011 concerning the management of zakat, which is expected to be the answer in assessing the problem of zakat due to rigidity or personal interests in it. In addition, religious law, contemporary *ijtihad*, and innovation in Islamic jurisprudence are known to provide effectiveness in zakat management (Abdain, 2015; Retsikas, 2014), as expressed by the following informant:

The distribution of zakat is not evenly distributed to all *mustahik*, there are even those who really have the right to receive zakat but are not included in the list of zakat recipients, this may be due to inaccurate data on zakat recipients in Baznas, Palopo City (AD, Personal Communication, June 26, 2023).

Inaccurate data and lack of information related to the distribution of zakat are the causes of the uneven distribution of the program. Related to the functional, structural theory that the malfunctioning of an element will cause system imbalance (Rosana, 2019). People with low incomes need to learn the criteria and target data collection. The weak socialization of the program can be seen from the lack of emphasis on explaining the background and purpose of zakat distribution. The socialization of this material is very substantial to minimize the inequality that occurs and increase the role of supervision from the community (Widyatmoko et al., 2020). Information about zakat to low-income people is not related to village officials, transparency, and community participation that makes them unable to access the information. The occurrence of discrimination between the impoverished or those in need in the process of distributing zakat is indicated to be one-sided and discriminating. In this case, there is discrimination in the distribution of zakat which is not targeted according to the recipient of zakat as mentioned in the Al-quran. In the end, it causes social jealousy and negative thoughts toward BAZNAS. This creates a negative stigma against Islamic values which should that prioritize the social dimension of humanity rather than being solely oriented to personal financial benefits (Safei, 2021), as an informant stated:

Zakat is actually prioritized for poor Muslims in the Palopo city area, even though in the city there are still many poor people who are entitled to receive zakat distribution, so it still creates social inequality (BZ, Personal Communication, June 16, 2023).

So forth, there are still many underprivileged people who should receive zakat but still need this assistance. This poverty has two categories. First is structural. It affects poverty based on the pattern of production relations, social relations, and government policies (Pinem et al., 2019). The existing social structure makes individuals or groups of people not control economic means and facilities equally, which causes poverty to continue to occur even though the total amount of production produced by the community can relieve poverty. *Second* is cultural poverty. It is described as a cultural influence contained in the daily habits of certain communities and or embedded in a cultural value system that hinders economic productivity (Zainuddin et al., 2020; Palikhah, 2017). Thus, poverty has a socio-cultural dimension, which includes economic, cultural, and political problems (Lubis, 2017). In this case, empowering religious communities must be done to realize an independent society (Pabbajah, 2020), just like zakat institutions that can contribute to poverty alleviation. The institution collects

community zakat and distributes it evenly to the rightful parties with the implication of community independence. This was confirmed by another informant who stated:

I think zakat distribution institutions should be able to contribute to poverty alleviation, so that they can assist local governments in creating independent and empowered Muslim communities. (NA, Personal Communication, June 26, 2023).

The emergence of unequal distribution of zakat to impoverished urban people has caused an impact on eligible recipients. It creates injustice for low-income people who should be registered as zakat recipients. Inequality is understood as a form of injustice, gap, or inequality in social distribution. Inequality is a portrait of socioeconomic problems in society (Syawie, 2011). If the zakat governance system is distributed unequally, it can widen the income gap between the rich and the impoverished. Thus equity helps reduce social disparities, ensure sustainability in the socioeconomic status of people experiencing poverty, and achieve community peace (Azman Ab Rahman *et al.*, 2019). Therefore, inequality is a form of the ineffectiveness of a run program, so it cannot achieve the goals set. In this regard, the study of zakat distribution has to be continued in order to map the dynamics of the problems faced in each region. Besides, studies that observe the relationship between zakat and poverty are necessary in the midst of increasingly intense global economic challenges. It is possible to build awareness of the Muslim community to pay zakat in Baznas as part of social responsibility that leads to social welfare.

4. Conclusion

The main purpose of zakat distribution is to alleviate poverty in the community, but it creates polemics due to the inequality of zakat distribution. This current study shows that the unequal distribution of zakat does not make people independent despite the existence of zakat as an income enhancer. The distribution of zakat is conducted in a partial way, which in the end, impoverished urban people cannot fulfill their needs. The function of zakat as a fulfillment of primary needs is still relatively small and temporal. The non-optimal distribution of zakat, driven by the lack of professionalism in management, is a factor in the inequality of zakat distribution. In addition, the interests of certain individuals are another obstacle in the distribution of zakat. The implication is that many *mustahik* (people who are eligible to receive zakat) still need to be accommodated and included in the records of zakat institutions. It also has implications in addition to a sense of injustice for impoverished urban people who should be registered as recipients of zakat, as well as providing a gap in the welfare of urban communities.

This study explains that the equitable distribution of zakat needs more attention so that this assistance can provide benefits, for the role of each element which is very important in playing its function in the distribution of zakat by BAZNAS. Badan Amil Zakat Nasional (BAZNAS) Palopo City is considered not to have a significant impact on poverty alleviation in Palopo City because the programs carried out are still less focused on poverty alleviation. It is also one of the causes between the increase in population and the decrease in the number of people who are on the poverty line in Palopo City has not met the balance as expected. In this case, zakat institutions actualize their duties and roles depending on expanding resources for zakat, collecting zakat, and managing zakat evenly based on predetermined rules.

The limitation of this study lies in the data used as a sample is still relatively small by looking at zakat management in one region only. Therefore, further studies are needed to accommodate larger data, considering that zakat management problems also occur in several regions in Indonesia. It is possible to do it with a comparative approach to map the complexity of zakat management issues. Thus, zakat management can be managed properly, correctly, and professionally so that it is under its objectives, namely the sustainability of the life of the Muslim community with equitable distribution in order to realize community welfare.

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