

The Role Of Amil Zakat Institution (Baznas) In Increasing The Welfare Of Sampang District Communities

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ABSTRACT

This study aims to determine the management of the National Amil Institution (Badan Amil Zakat Nasional-BAZNAS) of Sampang Regency in the distribution of zakat and its influence on improving people's welfare. This research uses descriptive qualitative research. Primary data sources were obtained from interviews and observations. analyzes the data through data reduction, presentation, and conclusion. The results show that BAZNAS manages by the regulations. While the distribution is still focused on consumptive programs, it has not affected changing the poverty rate.

Keywords : Management, Poverty Rate, Distribution

I. INTRODUCTION

Poverty is a situation that occurs due to a lack of ability to meet basic needs such as clothing, food, shelter, education and health. In other words, poverty can be interpreted as a social need that includes exclusion, dependence, and inability to participate in society (Kurniawan, 2018). The same is true for poverty on the island of Madura, especially in Sampang District, which has the highest poverty rate. The poverty rate in Sampang Regency increased by 2.07%, from 20.71% initially to 22.78% (BPS, 2019). The government must strive to reduce the poverty rate in Sampang Regency. The role of the government in solving the increase in the poverty rate in each area, especially in Sampang Regency, is to assist with zakat funds, according to the Decree of the Minister of Religion. No. 52 of 2004, Zakat is an asset issued by every Muslim or his own company to be given to groups with the right to receive it (snap) per Islamic law. Zakat is managed by the National Amil Zakat Agency, whose duties and responsibilities are to manage and distribute Zakat, infaq and sadaqah. The goal is to find out the management and distribution of Zakat carried out (BAZNAS) following the vision and mission of BAZNAS in reducing poverty through analysis using three variables. Namely,

accountability is a form of accountability given regarding duties and authority to agencies or organizations; second, transparency is the form of supervision carried out concerning the stated policies and information disseminated to the public. Third, responsibility is a process provided by bodies or organizations in public services following existing provisions (Stambul I et al., 2014). This study will analyze the management and distribution carried out by BAZNAS Sampang Regency with increasing poverty and the awards received by BAZNAS Sampang Regency by obtaining the highest distribution in East Java.

II. RESEARCH METHOD

This research uses descriptive qualitative research. Presenting data is tested through continuous data collection (Fadli, 2021). Data is sourced from primary data by using interviews directly in the field and secondary data through observation from physical evidence and previous research journals to obtain information from two different aspects. In the field research process, they used data validation taken from source triangulation with several other sources related to the information obtained. The source consisted of BAZNAS employees in Sampang Regency: 1) Head of

BAZNAS, 2) Deputy head of the field, and 3) Implementing staff. Based on this, the following research subject criteria can be determined: 1) Understand the management process from start to finish, 2) Understand the process of distributing funds to the community. 3) Understand the reporting process and accountability to stakeholders. The data analysis will go through several stages, including data reduction, presentation, and conclusions.

III. RESULTS AND DISCUSSION

Overview of BAZNAS Sampang Regency

The establishment of the National Amil Zakat Agency (BAZNAS) in Sampang Regency began with the issuance of Decree Number 118 of 2014 concerning the Establishment of the Provincial National Amil Zakat Agency by the Minister of Religion, as well as Decree of the Director General of Islamic Community Guidance Number DJ.II.568/2014 concerning the Establishment of the National Amil Zakat Agency Regency/City.

The Sampang Regency Amil Zakat Agency (BAZ) is expected to be able to solve existing problems and become a professional institution according to its vision to become a trustworthy and professional Zakat, Infaq and Shodaqoh (ZIS)

management institution. In 2011 the Government of the Republic of Indonesia issued Law Number 23 of 2011 concerning Zakat Management, aiming to increase the effectiveness and efficiency of services in Zakat management and realize community welfare in alleviating poverty. So, the government regulates that zakat management institutions must be integrated, and BAZNAS is formed. In knowing the implementation of the BAZNAS objectives above, several variables are needed as benchmarks in this study, including accountability, transparency, and responsibility.

Accountability

In its definition, public accountability is the obligation of every person who leads an agency or organization to hold a mandate. He must be accountable for, convey, notify, and provide a form of reporting in every activity he carries out for everyone who gives trust (SIREGAR, 2020). In the duties and authorities of the National Amil Zakat Agency (BAZNAS), Sampang Regency has several sections: planning, budgeting, revenue, expenditure and reporting.

In the planning process, BAZNAS of Sampang Regency makes an Annual Budget Activity Plan which can be seen from the previous year's data. This design is a

budget allocation for Zakat funds, applicable regulations, and performance processes in the management and distribution of Zakat made before the current period. From the planning carried out by BAZNAS, Sampang Regency, the distribution of zakat funds needs to be better planned. The zakat funds obtained still need to follow the budget planning; this occurs because BAZNAS Sampang Regency is still introducing an agency or organization, so the funds obtained are still not optimal.

This can be proven by receiving funds obtained by BAZNAS, all obtained from infaq and almsgiving funds amounting to 588,178 with a planned budget of 600,000 million. Funds were obtained from BAZNAS through the community, who came directly to the office; besides that, most funds were obtained from the Zakat Collection Unit (UPZ) financial assistance. The Zakat Collector Unit (UPZ) is an organizational unit formed by BAZNAS to assist in collecting Zakat. UPZ (Zakat Collecting Unit) collection and Zakat are obtained from ASN, regional institutions, BUMD, private companies, and others. The funds will be given to BAZNAS monthly through the Zakat account to be issued and distributed.

In the disbursement process, the funds issued can be distributed following the provisions and criteria for giving zakat funds. BAZNAS can distribute its zakat funds through a direct survey process to poor and needy people and by submitting proposals for funding assistance. However, almost all of the distribution was taken in the form of proposal submission. This makes the form of distribution less effective and has not reduced the poverty rate in Sampang Regency because the form of application for funds is still in the form of consumptive or short-term funds.

Two zakat programs exist in BAZNAS Sampang Regency; productive Zakat is a form of BAZNAS program that is very helpful and influential in reducing poverty rates, such as capital assistance to business actors. BAZNAS has not implemented the Zakat program because the community is still unfamiliar with BAZNAS. Meanwhile, consumptive Zakat is given to mustahik to meet their needs, such as compensation for the poor, natural disasters, construction of houses of worship and others. The consumptive zakat program can reduce poverty if funds are provided regularly, with funds exceeding per capita income in

Sampang Regency by +390,000/person and 1,900,000/family. This assistance can be given to Mustahik, who has criteria in 8 snap and still cover social needs such as isolation, dependency, and disability in life.

In its reporting, BAZNAS of Sampang Regency has made several forms of reporting with the applicable provisions. However, the reports in less detail did not match the template financial reports. This is because there still needs to be a template provided by the central BAZNAS in the form of financial reporting, so the Regency/Municipal BAZNAS still has different templates between BAZNAS. This reporting is accountable to stakeholders and supervisors of Regency/Municipal BAZNAS. The Central BAZNAS carries out this supervision by monitoring the SIMBA application owned by BAZNAS. All processes for collection and distribution already exist at SIMBA and are directly monitored so that there is no special supervision from the Provincial BAZNAS. Apart from the provincial BAZNAS, the Regent and the Ministry of Religion of Sampang Regency also have the right to supervise the performance of BAZNAS of Sampang Regency because it is still within the scope of the Sampang Regency area, so the

form of financial reporting and budget realization still needs to be reported to the relevant government in Sampang Regency. Even though in terms of governance structure, BAZNAS is not included in the provincial or regional government structure, it still stands alone

Transparency

In theory, transparency is defined as providing information to the public regarding actual performance and financial conditions, considering that the public has the right to such information transparently. Transparency aims to create communication and collaboration between stakeholder parties so that they can anticipate bad influences on bodies or organizations (SIREGAR, 2020). In the form of reporting, BAZNAS of Sampang Regency already has its regulations, which are explained in Law No. 23 of 2011 concerning the management of Zakat. This can be explained in the work process carried out by BAZNAS in managing and distributing zakat funds; all of these processes are immediately recorded and reported in the form of the SIMBA application owned by BAZNAS in the form of reporting provided to the Provincial BAZNAS. So, the supervision process carried out by the Provincial BAZNAS can be monitored in the SIMBA application.

In providing information to each stakeholder, the Sampang Regency National Amil Zakat Agency has done a service that the broader community can see in the performance carried out by BAZNAS. The data can be seen on the Sampang Regency BAZNAS website

"<https://kabsampang.baznas.go.id>".

There are various kinds of the latest news regarding BAZNAS programs and events in Sampang Regency; various zakat account payment features have been provided, automatic calculations regarding zakat payments (zakat calculator), zakat confirmation, agenda, services, and the latest reports. Apart from providing information related to BAZNAS, it also provides the best services and features to make it easier for Muzakki to make zakat payments online. This is appropriate that the National Amil Zakat Agency has a strategic plan that has been planned as a guideline for BAZNAS in carrying out its duties and authorities.

Responsibility

According to Rediana (2014), responsibility is a form of measurement that is carried out to find out how much the level of conformity is owned between the plan of the organizer or agency with the law or policy that has been established. This is the benchmark for

the organization or agency in the process of implementation and performance. In the collection process, BAZNAS uses several methods, namely, directly by providing funds to the BAZNAS office and through the related institutional UPZ (Zakat Collecting Unit). Zakat is collecting through UPZ from institutions in all offices in Sampang Regency. This is useful and makes it easier for muzak in each agency to pay their zakat funds at BAZNAS, Sampang Regency. The payment through UPZ (Zakat Collecting Unit) is carried out every month when the employee's salary is obtained.

In Law Number 23 of 2011 concerning the management of Zakat related to the management of funds, there is a difference between the funds obtained and the purpose of the distribution carried out because this must follow Islamic law regarding the process of giving zakat funds by giving their rights following Islamic law. In its type, Zakat is also divided into 2, namely: Zakat funds, which we give to people in need. Zakat funds consist of 2 types, namely zakat maal and zakat fitrah. This Zakat should be distinct from other affairs or assistance. Because the provisions that zakat funds must be given to those in need, as stated in the eight snap, who are obliged to obtain rights.

from zakat funds. In addition, animal rights from zakat funds are only 12.5% of the income of zakat funds. While in faq and sadaqah, funds are gifts of funds given by people with excess assets to help less fortunate people and those who have experienced disasters. These funds can be given to anyone in need, including people who have experienced natural disasters, provision of necessities, business capital assistance and others. The percentage of mail funds for zakat infaq and sadaqah funds is 20%.

From several statements on the indicators of responsibility, the public services provided by BAZNAS of Sampang Regency have made it easier for stakeholders to give Zakat, such as the UPZ, which accommodates civil servants in related institutions.

CONCLUSION

The management and distribution carried out by BAZNAS Sampang Regency still have no impact on changing the poverty rate in Sampang Regency, as seen from the planning carried out by BAZNAS Sampang Regency that the distribution process carried out is still in a consumptive or short-term program even though BAZNAS Sampang Regency won an award by obtaining highest distribution

percentage. However, this acquisition was obtained because the funds were directly channelled and distributed to Asnaf (zakat recipients). In addition, the selection of programs carried out by BAZNAS of Sampang Regency is still obtained from submitting proposal funds, all of which are through consumptive programs, even though they are following the mustahik provided. However, the program must still follow one of BAZNAS's vision and missions to reduce poverty.

IV. REFERENCES

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