

## **Building the District National Amil Zakat Agency South Tapanuli to Be Bigger**

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### **Abstract**

The purpose of this study is to know in depth the strategic steps of the National Amil Zakat Agency (Baznas) South Tapanuli Regency in raising the institution, considering that the collection of zakat still reaches 4.41% of the existing potential. This study uses a qualitative method with a descriptive approach. Data obtained through observation, interviews and documentation. The data source is divided into two parts; primary and secondary. From the results of this study, it was found that the Baznas of South Tapanuli Regency had received support from the government with the issuance of a Circular Letter of the Regent of South Tapanuli. It's just that the management has not invited the public through print, electronic and social media such as whatsapp and face book. To gain the trust of the public, Baznas has also started reporting the results of collecting zakat funds, their distribution and photos of activities on a regular basis, either through bulletin boards and existing social media.

**Keywords:** Muzakki, Mustahik, Baznas, South Tapanuli Regency

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### **I. Introduction**

The National Amil Zakat Agency of South Tapanuli Regency has collected zakat from civil servants in its environment in 2020 as much as 688,741,455 (six hundred eighty eight seven hundred forty one four hundred fifty five rupiah). Infaq funds that can be collected are 67,145,995 (sixty seven million one hundred forty five thousand nine hundred and ninety five rupiah). While the zakat received until October 2021 is 627,243,143 (six hundred twenty seven million two hundred forty three one hundred thousand and forty three rupiah). Meanwhile, the infaq received was 87,290,498 (eighty seven million two hundred ninety thousand four hundred ninety eight rupiah). The potential for zakat that can be collected from Civil Servants working in the South Tapanuli Regency government is 5,346. If the number of existing civil servants pays zakat only 100,000 per person then every month can be collected 534,600,000, - and if multiplied by one year it will be collected as much as 6,415,200,000, - (six billion four hundred fifteen million two hundred thousand rupiah), This means that the zakat that has just been collected in the Baznas of South Tapanuli Regency is 4.41%. From this data, it can be said that there are many more opportunities to collect zakat from civil servants from the district. This has not been studied in terms of agricultural zakat, commerce, livestock zakat, zakat for other professions that are not included in civil servants. This is a big homework for zakat managers in South Tapanuli Regency in the future, by carrying out various strategic movements so that their vision and mission can be achieved.

Has the South Tapanuli Baznas done the socialization, the answer must be yes. However, whether these marketing elements have been fulfilled so as to provide significant feedback. Marketing activities also involve communicating and interacting, such as placing advertisements, salespeople, display at points of sale, product packaging, direct-mail, product samples, gift coupon cards, publications, and other communication media. Overall, the activities described above are elements of socialization/promotion in the marketing mix (Lestari, 2016).

The results of the initial study in the South Tapanuli Regency Baznas found that there had not been much marketing through the media, both print media such as brochures, banners, banners or through electronic media such as radio, opening a special website for South Tapanuli Baznas, social media on Instagram, whatsapp and etc. Not to mention how much the media used can attract new muzakki, or how effective is the media used

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in registering and attracting new muzakki? From the available data, it can almost be said that there has not been too much change in zakat that the South Tapanuli Regency Baznas has collected from the last three years. Therefore, this study aims to find out further what strategic steps have been taken by the Baznas management in South Tapanuli Regency in raising the institution, so that it can increase the number of muzakki and increase the collection of zakat even more.

## **II. Materials And Methods**

All Muslims are aware of the obligation to pay zakat, as well as the obligation to perform prayers, because these two things are always mentioned in the Qur'an simultaneously. Located in eighty-two places simultaneously prayer and zakat are mentioned in the Qur'an which shows the perfection of the relationship between the two (AZZUHAILI, 2011, p. 167).

The Encyclopedia of the Qur'an describes, in terms of fiqh, zakat is to give out part of the property, to be given to those who are entitled to receive it, so that the remaining property becomes clean and those who obtain it become pure in soul and behavior (Ladiku, 2020). In a vertical relationship, zakat is a service to God by implementing its teachings and socially zakat has an effort to improve the welfare of underprivileged brothers and sisters in the faith. Everyone who pays zakat, they can immediately fulfill two aspects of obligations, namely the religious aspect and the economic aspect (Zumrotun, 2016). Wealth basically belongs to Allah alone, so a Muslim should not only think about his own interests but must have a social sense for people who need help (Ladiku, 2020). Zakat is not based on personal will which may or may not be implemented. Zakat must be paid willingly or unwillingly, the government has the authority to force it to take it (Dianingtyas, 2017).

As mentioned above that Indonesia has significant potential and many researchers ensure that zakat is able to be part of the solution to problems in providing welfare (Afrina, 2020). Management handled by the state will be much more effective in implementing its functions and impacts in the welfare of the people who are the goal of zakat itself, compared to zakat being collected and distributed by individuals who run independently without coordination (Purwakananta & Aflah, 2008).

In this case, the Government has issued Law No. 23 of 2011 concerning the management of zakat and subsequently the government has issued Presidential Instruction No. 3. In 2014. This activity can be played by the Amil Zakat Agency or the Amil Zakat Institution which is trustworthy and professional (Nawawi, 2012).

The problem is whether professional zakat exists, Wabwah al-Zuhaili explained that the income that a person receives through his own business such as doctors, engineers, lawyers, tailors, and so on (AZZUHAILI, 2011:279). So all income received is permanent every month (such as government employees, company employees) or not permanent (such as doctors, advocates, contractors, etc.) (Mujiatun, 2016). Another opinion says that all income earned from professions such as: doctors, consultants, artists, accountants, notaries, and so on, if they have reached the nishab, then zakat must be issued (Pakpahan, 2018). Job income from professional expertise, can be in the form of physical work, such as employees or artists, mental work and skills such as consultants, engineers, notaries and doctors, officials and office allowances (Hafidhuddin & Beik, I.S, Kustiawan, 2013).

Apart from the existing regulations regarding obligatory zakat, a strategy is needed in the management of zakat in question, namely the ability to be skilled in handling and planning something, to win victory or achieve a desired result (Ali Aziz, 2016:350). In addition, detailed environmental observations, strategy formulation as well as strategy implementation and evaluation are components that must exist in the strategy to achieve goals. So what is emphasized in strategic management is the observation and evaluation of opportunities and threats by looking at existing strengths and weaknesses (Coryna & Tanjung, 2015). The main goal to be achieved in zakat management is the empowerment of the community as a source of what is known as National Resilience (Nawawi, 2012).

**Research on the** Baznas of South Tapanuli Regency is needed so that the management gets information to grow their institution so that it contributes to improving the welfare of the community even more. Therefore, researchers will conduct observations, documentation and interviews with 20 administrators and 10 people in the community who are directly related to this institution.

**Study Design** this type of research is field research using a descriptive qualitative approach. A qualitative approach is research that seeks to describe and interpret objects as they are, such as the opinion of Bogdon and Taylor who explain that qualitative methodology is a research procedure that produces descriptive data in the form of written or spoken words from people and observable behavior (J Moelong, 1998)

**Study Location** This research was conducted at Baznas, South Tapanuli Regency, which is located at Jalan Kenanga No.72 Ujung Padang Padangsidimpunan Selatan Padangsidimpunan City Postal Code 22725.

**Study Duration** The time of this research was from August 15, 2021 to November 15, 2021.

### **Procedure methodology**

The steps that will be taken to obtain data in this research are through several stages;

### **1. Data collection instrument**

To obtain the data and information needed, the authors use data collection techniques as follows:

#### **a. Observation**

Observation, basically is to describe the setting being studied, the activities that take place, the people involved in the activity, and the meaning of the event seen and observed directly.

#### **b. Interview**

Interviews, namely holding direct questions and answers to data sources. Interview is a dialogue conducted by the interviewer to obtain information from the interviewee (Arikunto, 1993, p. 126)

The interview method used in this study is an unstructured interview, an interview in which the questions are not prepared in advance or in other words, it is very dependent on the circumstances or the subject (Bungin, 2011:156).

#### **c. Documentation**

Sources of non-human data or non-human resources include documents, photos and statistical materials. Documents can also be from personal writing such as books, letters or official documents (Junaidi, 2012)

### **2. Data analysis techniques**

Data analysis is the process of collecting data which is interpreted by giving meaning to the analysis of the relationships of various concepts. Data analysis according to Patton is the process of arranging the sequence of data, organizing it into a pattern, category, and basic description unit (J. Moelong, 1998)

The data collected is classified by type, then the data is processed into the form of exposure with the following steps:

a. Reviewing the data is the first step carried out, namely searching for the necessary data on various types of data and forms of data that exist in the field and then making notes in the field.

b. Data reduction is reducing data means summarizing, choosing the main things, focusing on the things that are important and discarding the unnecessary.

c. The presentation of the data is after the data is reduced, then the next step is the presentation of the data. In presenting the data in this study, the researcher explained with descriptive or explanatory text.

d. Drawing conclusions is the fourth step in analyzing data, namely drawing conclusions and making some conclusions from the discussion of data that has been processed qualitatively (Bungin, 2011).

### **3. Data validity checking techniques**

The data validity checking technique used in this study is triangulation, which is a data validity checking technique that utilizes something other than the data for checking purposes or as a comparison against the data.

The triangulation technique used in this study is triangulation with sources, namely comparing and checking back the degree of confidence in information obtained through different times and tools, namely by:

a. Comparing observational data with interview data.

b. Comparing what people say in public with what is said in private.

c. Compares what people say about the research situation with what they say over time.

d. Comparing the situation from a person's perspective with the opinions and views of people such as ordinary people, people with middle or high education, wealthy people, government people.

e. Comparing the results of interviews with the contents of a related document.

## **III. Results**

The efforts of the Baznas management to grow their institution are carried out by taking the following steps;

### **1. Baznas Requests Government Support**

South Tapanuli Regency Baznas continues to develop its activities to become an institution that South Tapanuli can be proud of. The efforts made are composed of two major efforts; first structural effort. Structural efforts were made by visiting the Head of Government of South Tapanuli Regency to get support from the Regent of South Tapanuli Regency in carrying out his mandate to attract new muzakki from among employees within the South Tapanuli Regency government. This activity has received a good response with the issuance of the Circular Letter of the Regent of South Tapanuli Regency No. 451.12/5667/2021 (Regarding Optimizing the Collection of Zakat, Infaq and Sodaqoh (ZIS). This effort was made by the establishment of a Zakat Collecting Unit (UPZ) in every existing Service Office. All Service Offices or often referred to as OPD (Regional Apparatus Organizations) have been collected by the Regent of South Tapanuli and invited by all Heads of Service and Treasurer in each service. At that time it was determined that each Head of Service was appointed as the head of UPZ and the treasurer of the Service was appointed as treasurer to collect zakat from each service, only in this case there are still many agencies that have not implemented this provision because there have been no instructions issued by the Regent in the form of a Regent's decree or Regulation. This has been stated by

several Heads of Service that researchers have encountered, such as the Head of the Industry Service, the Secretary of the Public Works Service and others.

This is what distinguishes Baznas from Siak Regency, Riau Province, where they can collect twenty billion rupiah in one year because there are several provisions issued by the Regent as the Regency Level Zakat Regulation;

1. Siak Regency Regulation No. 6th 2013 About Zakat Management
  2. Instruction of the Regent of Siak Number: 107/HK/KPTS/2009 concerning the Establishment of a Zakat Collecting Unit (UPZ) in each SKPD.
  3. Instruction of the Regent of Siak Number: 14 of 2012 concerning Collection of Income Zakat (Professional), infaq, and shadaqah of PNS and BUMD throughout Siak Regency.
  4. Circular Letter of the Regent of Siak Number: 451.1.2/Setda Adminpun/254 of 2013 concerning the Invitation to Distribution of Zakat through the Regional Amil Zakat Agency. (Baznas Document Siak Regency)
- With the above regulations, the collection of zakat obtained by the Baznas of Siak Regency increases every year.

In 2015 collected as much as Rp. 10,572,542,874

In 2016 collected as much as Rp.9.801575.155

In 2017 collected as much as Rp. 10,575,987,936

In 2018 collected as much as Rp.11,820,206,969

In 2019 collected as much as Rp. 15,968,105,321

In 2020 collected as much as Rp.17,704,879,133

In 2021, it is targeted to collect IDR 20,000,000,000.

(Baznas document for Siak Regency)

Apart from that, UPZ has also been expanded to sub-districts and villages in South Tapanuli Regency, therefore UPZ in each village has been formed and is currently recording the number of muzakki and mustahak in each village.

## **2. Baznas Develops Socialization**

The socialization was continued by regularly visiting the offices of the local government in South Tapanuli Regency. The socialization carried out by the South Tapanuli Regency Baznas is scheduled for six times a year. The socialization was carried out by gathering several Heads of Service and their Treasurers at the South Tapanuli Regent's office and attended by the Regent himself, the Deputy Regent or the Regional Secretary. There, socialization was delivered by means of lectures containing the importance of empowering zakat for the welfare of the people, professional zakat nisab and other important matters.

Apart from outreaching to the existing offices within the South Tapanuli Regency Government, Bazanas also conducted socialization to the sub-district UPZs, which amounted to 15 sub-district UPZs. Apart from explaining the urgency of zakat to improve the welfare of the people, Baznas also socializes by direct practice, namely involving Heads of Service in handing over zakat to their mustahik. This activity is expected to be able to touch the leaders of the Service to be interested in paying for their testicles and invite their members.

Activities like this are always developed by the Baznas of Siak Regency, they always meet the UPZ sub-district administrators to continue to collect zakat from the people in the sub-district. After the District UPZ collects zakat from the community, then at the time of distribution of zakat to mustahiq, the District Baznas will add 30% of the zakat collection obtained by the sub-district UPZ, this is done to stimulate the community and the District UPZ itself to be more enthusiastic in attracting new muzakki.

This kind of activity has been planned by the management of the South Tapanuli Regency Baznas and has not been well received by the District UPZ so that the Regency Baznas has not realized the addition to the District UPZ in its distribution to the community. Baznas officers have asked the District UPZ to transfer the funds collected in the sub-district as a form of report and then it will be returned to the District UPZ and at the time of distribution to mustahiq the amount will be increased by the District Baznas.

## **3. Baznas Makes Information Boards**

In order to develop information on the development of Baznas in South Tapanuli Regency, Baznas has installed information boards in every UPZ in every Dinas office in South Tapanuli Regency. The contents of the information boards installed in each office are financial reports that have been collected for the last two years, 2019 and 2020. The results of the financial reports that can be obtained by the Regency Baznas and informed through the information boards explain to the service employees who read them that many services that have not paid zakat through Baznas. There was an employee who stated to the researcher that he was ashamed to see the existing financial reports, because no one in his office paid zakat through Baznas so that the report was nil. In addition, photos of distribution activities for the poor in the South Tapanuli Regency were also presented.



Although the information boards posted are still relatively small, they are able to provide information on the progress of Baznas in managing the collected zakat.

#### **4. Financial Transparency**

As a form of reporting to the community in the South Tapanuli Regency area and as a form of accountability, Baznas periodically reports the progress of zakat funds received every month from all UPZs in the offices and sub-district UPZs in South Tapanuli. There are seventy UPZs in the South Tapanuli Regency Baznas. There are 35 UPZ in each department, 4 UPZ Madrasah Ibtidaiyah Negeri, 4 UPZ Madrasah Tsanawiyah Negeri, 1 UPZ Madrasa Aliyah and 15 Sub-district UPZ, so the total number is 59 UPZ.

The UPZ of the Ministry of Religion is the UPZ that collects the most zakat in the Regency Baznas, amounting to Rp. 100 million, followed by the Regional Secretariat Service of Rp. 51,502,485 and followed by the UPZ of Batang Toru Sub-district as much as Rp. 30,020,000, -.

The results of each UPZ are reported by the Regency Baznas to the Regent of South Tapanuli on a regular basis and published on information boards located in each agency. However, the report has not been equipped with expenditures for distribution to mustahik, this is due to the limited information boards available, this will be more flexible if there is a larger media to inform what is obtained and issued in the form of distribution to mustahik.

#### **5. Socialization Through Radio**

To get more responses from prospective muzakki, South Tapanuli Regency Baznas used radio media to disseminate information on South Tapanuli Regent Circular Number 451.12?5667/2021 concerning the Call for Optimization of Zakat, Infaq and Sodaqoh Collection (ZIS). The radio stations that broadcast the Tapasel Regent's circular were Radio RAU FM and Radio Kiss FM Padangsidimpuan. This radio broadcasts the news nine times a week, it is hoped that many people, especially the people of South Tapanuli Regency, will hear this appeal and can become muzakki at the South Tapanuli Regency Baznas. The content of the broadcast is a Circular from the Regent of South Tapanuli to optimize the collection of zakat, infaq and sodaqoh.

#### **6. Placing a Banner for Paying Zakat Through Baznas**

There are five dots with a banner measuring 1 by 4 meters that explains that zakat is for sowing blessings, let's pay zakat. This is an appeal from the Regent of South Tapanuli. This activity has received a response from some people and many have started to ask questions as a form of confirmation about the payment of zakat in Baznas, South Tapanuli Regency. Although this has just been done, it has received a good response, the concrete will be seen from the collection of professional zakat in 2022 to come.

#### **7. Distribute Brochures**

In addition to placing several banners, the South Tapanuli Regency Baznas also distributed brochures containing inviting the people of South Tapanuli Regency to pay zakat through the Regency Baznas. The picture of the Regent of South Tapanuli was also displayed so that the public would be interested in distributing their zakat through the Bazanas of South Tapanuli Regency. With the motto "The wealth of the blessing of the people becomes bright" the motto is that the wealth paid by the muzakki will make all the wealth they consume become a blessing and can help the people so that they will face a bright life. Apart from being distributed to mosques around South Tapanuli, these brochures have also been distributed to Dinas offices in the area. The brochures distributed explained the amount of zakat to be paid, the nisab and zakat to be paid. With the words of the Chairman of Baznas in the brochure "Let's Live Zakat With Blessings" it can encourage the muzakki to pay their zakat through Baznas.

#### **8. Spread Right**

In the truth, which is displayed in several offices, it explains the position of zakat in the lives of Muslims. Writing the verse of the Qur'an in Surah Allail: 8-10, "As for those who are miserly and feel themselves sufficient (no need for Allah's help) and deny the best (reward) we will make easy for him the path to hardship (suffering)". Pay your zakat here, Baznas-TS AN Zakat account, 62003010019491 Bank Sumut Syari'ah

#### **9. Exposing Zakat Distribution Activities**

The next step that will be taken by the South Tapanuli Regency Baznas is to create a South Tapanuli Regency Baznas website. It is hoped that this website can provide extensive information about existing Baznas and UPZ activities, from collecting zakat to distributing it to their mustahiq. The current and previous activities of the Regency Baznas and UPZ have carried out many zakat collection and distribution activities, both consumptive and productive. Helping poor MSME traders, farmers and other professions who are entitled to be assisted, but these activities are rarely exposed in electronic or print media. This is because social media has not become Baznas' choice to expose all their activities. Although the Baznas website has not yet been formed, Baznas has started online through a Face Book account by entering activities that are already running. Photos of activities at the papaya plantation in Arse District, handing over of aid to mustahik are also posted there and of course all

activities will be posted here periodically. The community will thus be able to witness the activities of the South Tapanuli Regency Baznas and its development.

#### **10. Support for Zakat Collecting Unit (UPZ)**

There are 54 Zakat Collecting Units in the Baznas area of South Tapanuli Regency.

From the documents that the researchers obtained from the Baznas of South Tapanuli Regency as follows;

The balance in 2019 is IDR 123,956,373,-

Revenue in 2020 is IDR 688,741,455

Zakat receipts in October 2021 are 627,243,143

There are 43 UPZs that have collected zakat through this Baznas. It's just that the researchers haven't found out how many people have paid the zakat, because Baznas only has data on deposits made by the existing UPZ.

The service UPZ that pays the most zakat is the UPZ of the Ministry of Religion of South Tapanuli Regency as much as Rp. 100,779,000, followed by the Secretariat Service of Rp. 51,502,465 and in the third place is the UPZ of Batang Toru district with a total of Rp. 30,020,000, - while the UPZ is the most The few who paid zakat were UPZ PP and PA services as much as Rp. 314,720, - on top of which the Investment Service was Rp. 600,000, - and above it was UPZ Kec. Angkola Sangkunur as much as Rp. 780,000. - so that accurate data from Baznas as a whole cannot be entered.

Basically, sub-district and village UPZs also have an important position in recruiting new muzakki, because they are at the bottom level who deal directly with the community, from the side of gathering UPZ are the people closest to the community and at the time of distribution they are also very close to the community. . This is confirmed by the Baznas of Siak Regency, where sub-districts that are actively recruiting and collecting zakat funds will be added 30% of the collected funds. For example, sub-district A can collect 100 million, then the UPZ sub-district management reports the collected funds and the Regency Baznas will add another 30 million as motivation to be more active.

#### **11. Testimony of Muzakki**

Several muzakki who were interviewed by the researchers welcomed the activities of Baznas that need to be appreciated because according to those who have paid zakat, they feel a good inner feeling, they say that they are relieved and relaxed after paying zakat. Before paying zakat, it feels like something is clogged in the heart because there is a debt that has not been paid off and feels loose when paying zakat. The wealth that I have is not even reduced, it even feels like my wealth is always sufficient for daily needs, from shopping at home, shopping for school children and thank God my wife and children are healthy and well this is what I feel.

Another opinion from the interview is that by paying tithe through Baznas, I feel inner peace. So far, I have paid zakat independently, as a result, many of my relatives have come to ask for a share of the zakat of the property, even though I see they are not entitled to receive zakat because they are classified as people who can afford it. I pay zakat through UPZ Arse under Baznas, South Tapanuli Regency, I feel calm now because my family is no longer rushing to ask for a share of my zakat assets, and every time they ask me to direct them to ask UPZ Arse, UPZ will screen who entitled to zakat and who is not.

### **IV. Discussion**

This Baznas institution still has a very big opportunity to develop even more, there are many gaps that can be dug to get more zakat funds so that it can provide more assistance to mustahik.

#### **Opportunities for Baznas of South Tapanuli Regency**

The opportunity for Baznas of South Tapanuli Regency in gathering new muzakki still has a very large opportunity for several reasons;

- a. The chairman and administrators of the South Tapanuli Regency Baznas (Baznas Kab) consist of religious circles or Ustadz so that they have the opportunity to voice zakat through clerics in mosques every Friday.
- b. The network of administrators is very strong to the government, because the government has shown a commitment to support the optimization of zakat by issuing a Circular.
- c. The management relationship is very strong with community leaders and new muzakki candidates, because of the strong clan relationship between the administrators and prospective muzakki. Usually, if the person who invites from one clan is more likely to accept the invitation.
- d. The support from the community to pay zakat through Baznas is quite large, it is proven that the muzakki now have their own WhatsApp group so that in paying zakat the admin who made it can be reminded, as well as for information on the development of UPZ in the sub-district

### South Tapanuli Regency National Baznas Challenge

- a. The management of zakat has not been optimal because the management of Baznas in South Tapanuli Regency, totaling 21 people, are all civil servants except for 4 people who are not civil servants, this means that only 19% can be ready to take care of Baznas while 81% are part-time administrators.
- b. Financial administration is still not tidy because the financial reports reported by the management are only received while expenses have not been reported.
- c. The existing human resources are not sufficient to develop the institution.
- d. The Baznas office is not yet available independently, it is still riding at the Office of the Ministry of Religion of South Tapanuli Regency.
- e. Socialization has not been optimal due to limited manpower.
- f. The use of media as a means of socialization has not been optimal, as evidenced by the limited number of printed brochures, banners installed, banners made, and social media used.
- g. The bank account is only one bank, this makes it difficult for muzakki to transfer their zakat and infaq.
- h. The data collection of muzakki and mustahik has not been completed, making it difficult to collect zakat and distribute it.
- i. Zakat collection, distribution and utilization programs are still very limited.

### V. Conclusion

Raising the zakat institution requires the seriousness of the Baznas management in collecting, distributing it using various media and approaches in managing the zakat potential in this area.

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