



Zakat Collection System in Zakat Amil Agency (Baz) Pekanbaru City

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ABSTRACT

The collection of zakat (divine tax) is one of the main responsibilities of the zakat amil (collector). In fulfilling these responsibilities, the Pekanbaru City Regency BAZ has been successful. Therefore, this research aims to determine the growth of zakat collection in the Pekanbaru City Regency BAZ during the 2010-2015 period in terms of nominal value, sources and efforts made in zakat collection. To achieve this aim, this research uses a case study. The findings show that the amount of zakat collected during the period increased significantly to a total of more than IDR 34.44 billion. This increase is far above the average that can be achieved globally. In terms of zakat sources, the sources are expanded from professional zakat to other sources, such as trade and services zakat. To support the success of zakat collection, Pekanbaru City Regency BAZ continues to strive to improve the Zakat Collection Unit (UPZ), form a marketing team, distribute marketing tools, and carry out massive zakat outreach.

INTRODUCTION

Zakat is actually a means of creating social justice and alleviating poverty. Social justice created by zakat is through distributing wealth to poor people, so that wealth does not just stop in the pockets of rich people. Furthermore, zakat is also able to alleviate poverty through the distribution of zakat assets to every person who is entitled so that that person can fulfill their basic rights (Faham, 2011: 9). The noble aim of the zakat service will be realized if zakat is distributed correctly, namely through legal amil and appointed by the local government.

The secret behind the assignment of amils is, among other things, to create guarantees for the poor regarding their rights, to maintain their honor, to enable a more precise distribution of zakat and not concentrate it on just a few people. In addition, there are several targets of zakat which are related to the collective benefit of Muslims, such as organizing jihad fi sabilillah and preparing preachers to convey Islamic messages, so that neither the collection nor distribution can be done individually (Al-Qaradawi in Baga, 1997 : 23).

For the reality in this modern era, amil groups will be more optimal if they are played by an intermediary system, or amil zakat bodies and institutions. Thus, the level of optimization of professionalism will see amil as an institution and amil as a person, both of whom represent the Most Gracious to appreciate the understanding of the caliphs on earth regarding the meaning of material possessions (Mufraini, 2008: 194). One of the fatwas resulting from the inter-zakat symposium held in Bahrain in 1994 stated that the zakat bodies and institutions being formed today are modern forms that enrich the treasures of the zakat management system in the Islamic legal system (Ridlo, 2006: 32).

In Indonesia, zakat management on a scale has improved since the enactment of Law Number 38 of 1999 concerning Zakat Management which was followed up by Decree of the Minister of Religion (KMA) Number 581 of 1999 concerning Implementation of Law Number 38 of 1999 and Decree of the Director General of Islamic Community Guidance and Hajj Affairs Number D /291 of 2000 concerning Technical Guidelines for Zakat Management. Even though its implementation encountered many obstacles in the field, the birth of Law Number 38 of 1999 has facilitated the presence of a government-formed zakat management institution called Badan Amil Zakat (BAZ).

If before the 1990s zakat management was still limited, traditional and individual, then after that decade zakat management entered a new era, where elements of professionalism and modern management have been implemented. One indicator is the increasing number of new Amil Zakat Agencies emerging with new approaches. (Surur, 2006: 161).

This shows that awareness of zakat among Muslims in Indonesia has progressed. However, this encouraging development has not yet touched all levels of Muslim society. Based on several experiences that have been carried out, there are many obstacles faced in collecting zakat both from civil servants and the general public.

Therefore, special tips or strategies are needed to raise awareness of zakat among Muslims (Fakhruddin, 2008: 309-310).

In line with the development of society and the need for legal products, in 2011 the government passed Law Number 23 of 2011 concerning Zakat Management. In Law Number 23 of 2011, it is explained that to carry out zakat management, the government established the Zakat Amil Agency (BAZ) which is domiciled in the nation's capital. In order to implement zakat management at the provincial and district/city levels, district/city BAZs were formed. Law Number 23 of 2011 concerning Zakat Management was strengthened by the issuance of Republic of Indonesia Government Regulation Number 14 of 2014 concerning the implementation of zakat management. The Pekanbaru City Regency BAZ was formed by the Pekanbaru City district government through a Regent's Decree and is located in the district capital. Since its founding in 1999, the Pekanbaru City Regency BAZ has gone through several periods of management. Initially this institution was called BAZPku, then changed its name to BAZ, until finally it was called BAZ since 2011.

The district/city BAZ carries out the duties and functions of the BAZ in the district/city (RI Law Number 23 of 2011 concerning Zakat Management). Thus, the Pekanbaru City BAZ is also obliged to carry out the duties and functions of the BAZ in the Pekanbaru City district. One of these tasks is the task of collecting zakat from all zakat potential in this district.

Management of zakat by a zakat management institution, especially one that has formal legal powers, will have several advantages, one of which is to ensure certainty and discipline of zakat payers (Hafidhuiddin, 2006: 79). In this case, the Pekanbaru City Regency BAZ as a zakat management institution that has formal legal powers is expected to be able to guarantee certainty and discipline of zakat payers (muzaki) because it will have a positive impact on zakat collection.

This research aims to determine the development of zakat collection at the Pekanbaru City Regency BAZ during the 2010-2015 period. The developments in question are in terms of the nominal amount of zakat that has been collected, the sources of zakat, the number of muzaki who entrust the distribution of their zakat through BAZ, and the efforts that continue to be developed in the zakat collection process.

METHODOLOGY

The research method used in this research is a case study method with a qualitative approach. The data sources for this research consist of Pekanbaru City BAZ administrators, secretariat staff, and related documents including annual report documents, Standard Operating Procedures (SOP), Decree Letters (SK), and existing databases. The data collection techniques used were interviews and documentation. Researchers carry out data analysis during the process and after completing data collection with analysis steps, namely (a) data reduction, (b) data display, and (c) drawing conclusions and verification. Data validity and reliability were carried out by triangulation of data sources and data collection methods.

RESULTS AND DISCUSSION

1) Theoretical review

People distribute their zakat to zakat managers because they trust their organization. The higher the social level of the community who are potential donors, the higher the level of trust that must be built by zakat managers in order to obtain zakat funds from them (Yani, 2008: 16). In order for zakat management to run well, the zakat management organization must apply the principles of good organizational governance.

- a) Trustworthy. Zakat is one of the pillars of Islam that talks about society. The obligation to pay zakat for muzaki has a strong and clear shaU i foundation.
- b) Transparent. Transparency here is defined as an obligation of BAZ as amil to be accountable for its duties to the public, both to muzaki, mustahik and other stakeholders. This form of transparency can be done through the publication of reports in print media, audited by public accountants and annual reports.
- c) Professional. Charging zakat is a profession. Therefore, amil must be a professional who is characterized by working full time, having competence, trustworthiness, honesty, leadership, an entrepreneurial spirit, and so on. With professional management, muzaki's mandate is fulfilled, mustahik is empowered. (Mufraini, 2008: 198).

Amil's concern for handling zakat professionally is intended to manage (collect and distribute) Muslim wealth sourced from the aghniya and distribute it to communities in need as well as providing acceleration for those who struggle to uphold justice and liberation. This is intended so that wealth does not accumulate solely among capital owners (Muhammad & Abu Bakar, 2011: 121). Thus, in general, the tasks of collecting zakat can be categorized into two groups, namely tasks in collecting zakat and tasks in distributing it. In collecting zakat, amil zakat is related to muzaki, while in distribution amil zakat is related to mustahik.

In the aspect of zakat collection, zakat amil institutions must implement a marketing strategy like business institutions that prioritize marketing. Zakat amil institutions in attracting muzaki must also apply customer oriented principles and collaborate with Marketing and Communications consultants to sharpen zakat collection strategies. Zakat amil institutions carry out strategies for controlling the free market as in the business world. Who is creative, innovative and professional will win the market.

This principle is what makes zakat amil institutions survive and are increasingly trusted by the public. Another aspect that is the strength of the management of zakat amil institutions is the aspect of communication to the public. Every activity carried out must be published by the media in order to build public awareness of the zakat amil institution (Surur, 2006: 163).

Zakat collection is carried out by the zakat amil by receiving or taking from muzaki on the basis of muzaki notification. Amil can collaborate with banks in collecting muzaki zakat (Fakhruddin, 2008: 309). The zakat collector is tasked with registering and determining the muzaki. In this case, the collectors determine the types of assets that are subject to zakat and the amount they must pay. Then take and manage it and then hand it over to the officers who distribute it. Collectors must also understand zakat law, for example matters relating to the type of property, nishab level, haul and so on (Shihab, 1999: 328-329).

According to Mufraini (Mufraini, 2008: 195), related to collecting zakat, the duties of amil zakat are collecting data on muzaki and mustahik, providing guidance, managing, collecting and receiving zakat, praying for muzaki when handing over zakat and then developing an administrative and managerial system for the collected zakat funds. In the Fatwa of the Indonesian Ulema Council Number 8 of 2011 concerning Amil Zakat, it is stated that Amil zakat is tasked with with drawing/ collecting zakat which includes data collection on zakat obligations, determining obligatory zakat objects, the amount of zakat nisab, the amount of zakat rates, and certain conditions for each obligatory object of zakat.

The role of zakat amil as trustees in managing zakat funds, especially in collection, will not be able to run well without support from the authorities, in this case the government. This is because the amil are essentially representatives of the authorities when it comes to collecting zakat. Hadi (2010: 82) emphasized that government outreach regarding zakat management organizations in community life is absolutely necessary.

The management of zakat is essentially handed over to the government, as ordered by Allah. Fiqh experts interpret the verse above, that the authority to collect zakat by force can only be exercised by the government. Therefore, one of the understandings of the fuqaha is that the government is obliged to collect zakat and then distribute it to the asnaf in accordance with the provisions set by the sharia (Ridlo, 2006: 31; Surur, 2006: 157).

Some modern scholars even tend to rely on the government's role in collecting zakat because:

- a) Many people have abandoned the obligation to pay zakat on all types of assets, both physical and mental. Let the rulers take it by force.
- b) In general, the types of assets that exist today are zahir assets, which can be known by people other than the owner himself (for example, deposits in banks can be easily known by other parties) (Baga, 1997: 24).

Zakat collection is one of the main tasks of BAZ. In collecting zakat, Pekanbaru City Regency BAZ does so through several reception channels as follows:

- a) Zakat receipt via recipient bank; namely a bank account designated as an account for muzaki who distribute zakat directly via the bank.

- b) Receiving zakat via donation box; The infaq box collector is an amil who is located at the district BAZ office who is tasked with collecting zakat via the infaq box at least once every two months and submits Proof of Zakat Deposit (BSZ) to the person in charge of the infaq box, then the infaq box collector deposits it to the Collection Section Staff at the BAZ by attaching it BSZ.
- c) Receiving zakat via marketing; namely the amil who is located at the district BAZ office who is tasked with receiving zakat from individual muzaki and giving BSZ to the muzaki, then the zakat is deposited at the UPZ Counter of the BAZ Office by attaching the BSZ.
- d) Receiving zakat via UPZ BAZ Office Counter; namely the UPZ counter located at the BAZ office which is responsible for receiving zakat from district UPZs (UPZs located in district agencies) and individuals, then depositing it into the BAZ account at the recipient's bank.
- e) Receiving zakat via sub-district UPZ; namely the UPZ which has the authority to coordinate the collection of zakat from sub-UPZs (School Sub-UPZ, Mosque Sub-UPZ) and individuals in their respective sub-district areas. Next, the sub-district UPZ deposits the zakat in their respective sub-districts into the BAZ account at the recipient's bank (BAZ Pekanbaru City, Standard Operating Procedures (SOP) for Collection, 2014).

In the field of collection, there has been quite rapid development in the Pekanbaru City Regency BAZ. The amount of zakat collected continues to increase from year to year, with a very significant increase. In 2010 the amount of zakat collected by BAZ Pekanbaru City was Rp. 4.27 billion, in 2011 Rp. 5.06 billion, in 2012 Rp. 7.86 billion, in 2013 Rp. 8.48 billion, and in 2014 Rp. 8.77 billion. The total in the last five years is more than Rp. 34.44 billion. (Pekanbaru City BAZ Annual Report).

In a period of five years, BAZ Pekanbaru City was able to collect zakat amounting to Rp. 34.44 billion more. This amount is not a small amount, with this amount of zakat it has been able to help many mustahik in overcoming the economic difficulties they face (consumptive zakat) and at the same time it is hoped that it can improve their welfare (productive zakat). Even with this amount of zakat funds, BAZ Pekanbaru City Regency has contributed to advancing education in this area, by providing scholarships to pupils and students from underprivileged families and has also built dozens of houses for poor families so they can live in comfortable and habitable homes. Pekanbaru City Regency BAZ has also helped a lot with medical costs and saved neglected families by providing regular subsidies every month.

In addition to increasing the amount of zakat collected, BAZ Pekanbaru City Regency is also trying to expand the sectors that are sources of zakat. Even though professional zakat, especially civil servant zakat, remains superior, several other sources of zakat must be reached. Collecting zakat from other sources requires more complex efforts from BAZ because it is faced with several obstacles.

Muzaki data tends to be more difficult to obtain, the amount of zakat is also more difficult to calculate, not to mention that muzaki is spread over a fairly wide area. Several of these things become obstacles for BAZ in collecting zakat from other sources.

Despite this, Pekanbaru City BAZ continues to strive to expand its zakat sources. Through maximum efforts, several other sources of zakat are starting to be absorbed, such as from the trade and service sectors. Zakat from the trade sector includes traders in the Batusangkar market, while zakat from the service sector such as hotel services.

To facilitate muzaki in distributing zakat and to coordinate zakat collection well, the BAZ management continues to increase the number of UPZs. UPZ is an organizational unit formed by BAZ at all levels with the task of making it easier for muzaki to distribute zakat. The UPZ function is an extension of the Regency BAZ, which is tasked with collecting zakat in each unit/region.

BAZ forms UPZs in each SKPD, vertical agency, BUMN, BUMD, sub-district, tertiary institution, school, madrasah and mosque which are deemed ready and worthy of forming a UPZ. The UPZ management is determined through a Decree (SK) of the Chairman of the Pekanbaru City Regency BAZ. The procedure for establishing a UPZ is carried out with the following steps: a) conducting socialization about zakat, b) collecting data on various government agencies and other institutions that are deemed ready and feasible, c) building an agreement with the heads of these agencies and institutions to form a UPZ, and d) create and issue a decree establishing a UPZ (Decree of the Chairman of the Pekanbaru City BAZ Concerning Sub UPZ, 2013).

The existence of these units really helps the Pekanbaru City district BAZ in the zakat collection process because it can reach zakat sources that are difficult to reach and are not coordinated, so that in the end it can increase the amount of zakat funds collected significantly. UPZ is only responsible for receiving the zakat paid by the muzaki, then the zakat that has been collected is immediately handed over to the BAZ collection division, either directly or through a designated bank account.

For civil servant zakat, zakat is handed over through salary deductions by the salary treasurer on behalf of UPZ, because BAZ has prepared a letter of willingness to cut salaries in the amount of zakat issued. The salary treasurer submits zakat to SKPD or related agencies through the facilities provided by the district BAZ, namely through the BAZ office, BAZ volunteers, or through several bank accounts that have been appointed by BAZ.

Zakat from the general public is collected in several ways. Some muzaki distribute their zakat through UPZ mosques, but there are also muzaki who deliver their zakat directly to the Pekanbaru City BAZ office or transfer it through BAZ accounts, and others distribute zakat through BAZ administrators or field officers either by deposit or pick-up system.

In addition to establishing UPZ, Pekanbaru City BAZ also formed a marketing team to expand the zakat collection area to private muzaki.

Apart from collecting, this team is also tasked with socializing the Pekanbaru City Regency BAZ programs to the community to provide understanding and convince the public to distribute their zakat to the Pekanbaru City Regency BAZ.

In an effort to make the collection program effective, the Pekanbaru City BAZ also distributes marketing tools as an effort to raise public awareness and make it easier for muzaki to pay their zakat through the Pekanbaru City Regency BAZ. Among the marketing tools issued by BAZ Pekanbaru City Regency are leaflets, brochures, bulletins, zakat boxes, and so on.

Massive zakat outreach to all levels of society also continues to be carried out, including outreach to civil servants, entrepreneurs, traders and society in general. The socialization aims to increase public awareness and participation in paying zakat through BAZ. This socialization is carried out in various forms of programs, including through routine studies, interactive dialogue on radio, through social media, zakat campaigns, and so on.

CONCLUSION

The absorption capacity of zakat needs to continue to be increased through collection programs. If the potential of zakat can be absorbed optimally, zakat will become a very powerful tool for alleviating poverty and improving community welfare. The development of zakat collection at the Pekanbaru City BAZ, both from the nominal zakat aspect, the zakat sector, and collection efforts, will have a positive impact on overall zakat management, thus contributing to realizing the BAZ vision.

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