

Synergisticity Of District National Zakat Amil Agency, Zakat Amil Institution And Pati Regional Government In Zakat Management

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Abstract.

This research is motivated by the phenomenon of the existence of two groups managing zakat (government and society) making up two large parts of the field of zakat management in Indonesia. The government and its institutions are used as the main focus of zakat collection targets by the National Zakat Amil Agency (BAZNAS) while the general public and private companies are more targeted objects for zakat collectors by the National Zakat Amil Institute (LAZNAS). In terms of legal regulations, the implementation of zakat in Indonesia shows cooperation between BAZNAS and the government to collect zakat funds from government employees to all institutions. However, in reality the results of collecting zakat, infaq and alms are still far below the existing potential, so there is still a need for synergy in various fields for the two groups of zakat managers. The aim of this research is to find out how there is communication synergy, coordination synergy and innovation synergy between the Pati National Amil Zakat Agency, the Amil Zakat Institute and the Regional Government of Pati Regency in managing zakat. This type of research uses qualitative research methods with the researcher as the key instrument in recording and collecting data through interviews, observing, collecting documents from zakat collection institutions and the Pati district government. Meanwhile, data analysis was carried out using an interactive analysis model. The results of this research conclude that 1. The form of communication synergy between the National Amil Zakat Agency of Pati, the Amil Zakat Institute of the Ministry of Religion of Pati and the Regional Government of Pati Regency is carried out formally by invitation or coming directly to the institution, or communicating using a digital platform by prioritizing the context of mutual brotherhood. need in managing zakat. The messages conveyed in the communication process are of high quality because the language is communicative, the message content is needs-oriented and delivered in a friendly manner. Feedback from communication shows support, openness and sincerity as well as high enthusiasm and commitment. 2). The form of coordination synergy is coordination synergy in planning, potential, cooperation in zakat education, distribution, joint program synergy and synergy in reporting. The mechanisms for coordination synergy include goal setting, stakeholder identification, payroll collection. Coordination synergy in monitoring and evaluation by sharia auditors or public accountants. 3). Synergy of innovation is carried out in Strengthening Zakat Regulations including the issuance of Regent's regulations on zakat, the issuance of regional regulations on zakat, b. Institutional strengthening includes the development of new UPZs, collaborative data analysis with religious instructors, routine quarterly coordination with fellow zakat managers, c. Program synergy, including zakat education with socialization and guidance of UPZ, distribution of zakat other than ashnaf 8, distribution of zakat for disaster response

Keywords: Synergy, Zakat Amil Agency, Communication, Coordination and Innovation.

I. INTRODUCTION

Dalam kerangka konsep ekonomi modern dan kebijakan fiskal yang berlaku, especially in Indonesia as a predominantly Muslim society, the government needs to consider zakat governance in order to complement community poverty alleviation policies. Even though the government has made efforts to provide facilities with various regulations and institutions, management of zakat funds and a data base for poor families, currently zakat management has not been integrated into the same and structured policies, and the effect on collection targets is still far below the existing zakat potential. (Indonesian zakat outlook 2021) The existence of two groups managing zakat (government and society) makes two major parts of the field of zakat management in Indonesia. The government and its institutions are used as the main focus of zakat collection targets by the National Zakat Amil Agency (BAZNAS) while the general public and private companies are more targeted objects for zakat collectors by the National Zakat Amil Institute (LAZNAS). Alliances in zakat management between the government and zakat management institutions are always interesting to discuss. From the perspective of siyasah syar'iyah (Islamic politics) zakat is part of Islamic law which requires the role of government involvement in its implementation..¹

The gap that is too wide between potential and realization in zakat collection is due to the ineffectiveness of zakat institutions regarding aspects of collection, administration, distribution, monitoring and evaluation.² This is in addition to the results of a survey conducted by BAZNAS regarding the amount of Zakat Infaq Alms (ZIS) in 2019-2020, concluding that data on muzzaki who were reluctant to pay zakat through official institutions, namely the Zakat Management Organization (OPZ), was recorded at IDR. 61.25 trillion, it is known that the accumulation of ZIS funds per year 2019 through officially registered institutions or OPZs reached IDR. 10 trillion or 5.2 percent of the supposed zakat capacity. Meanwhile, survey results regarding unofficial ZIS collection in 2020 were greater than in 2019, this was also followed by ZIS collection capacity which was dominated by regions, namely Java (55.67 percent), Sumatra (22.10 percent), and Kalimantan region (9.34 percent).³ Axiologically, the benefits of zakat by BAZ and LAZ are the same as the government's task of improving the welfare of the people, opening up employment opportunities and narrowing the gap between the rich and the poor. So far, the synergy that has emerged between regional BAZNAS and regional governments has not been fully manifested in the programs of both. Nationally, the largest collection of zakat funds was carried out by the Amil Zakat Institution reaching 3,728 billion or 36.5%, followed by city BAZNAS 34.6%, Zakat Collecting Organizations in Institutional Development 20.3%, followed by provincial BAZNAS and central BAZNAS. In terms of national distribution, the largest zakat is carried out by LAZ amounting to 3,519 billion or 40.5%, followed by city BAZNAS 29.8%, OPZ in development 21.1%.⁴

From the data above, it can actually be concluded that the spearhead of zakat collection is in the district area, and most of the collection is actually carried out by zakat amil institutions, not from the district BAZNAS, which incidentally is within the government. The data above also shows the importance of synergy in zakat management not only between the government and the city's BAZNAS but also with the amilzakat institution (LAZ). This becomes more interesting to discuss if you look at research conducted by Amelia that tensions between the state and Islamic philanthropic organizations will not decrease and will continue to persist. For reasons of Islamic philanthropy, especially zakat, it is becoming an increasingly important part of Indonesian Muslim identity. In particular, the area of Pati, Central Java, which is quite large and extends as far as 75 km, while the width is 57 km, requires quite a long time to be able to coordinate with each other between zakat administrators who are at the edge of the city, so the focus in this research is focused on how to communicate and coordination carried out by BAZNAS, and LAZ in Pati district and the Pati Regional Government in managing zakat, as well as innovation carried out by zakat managers and local governments in managing zaka. Departing from the reality at the research location, it is interesting to examine the synergy of communication, coordination and innovation carried out by stakeholders and zakat managers. To find the answer to the problem, it is necessary to study it further through this research with the title Synergy of the Regency National Amil Zakat Agency, the Zakat Amil Institute and the Regional Government of Pati Regency in Zakat Management.

II. METHODS

This research is a qualitative research that seeks to holistically understand and explore zakat management in the Pati district without using statistical analysis procedures or other methods of quantification and using descriptive methods in the form of words and language in a special, natural context. and by utilizing various research methods, namely observation, interviews and use of documents.

III. RESEARCH FINDINGS

A. Communication Synergy

Several forms of communication that have been implemented by BAZNAS, the amil zakat institution (LAZ) and the Regional Government of Pati Regency are directly through face-to-face and

indirectly through various media including mass media. Sometimes this communication is carried out formally and sometimes it is carried out informally. BAZNAS and LAZ have established communication in the form of sharing information regarding activity programs from planning to implementation, reporting and evaluation. Communication about this activity program is sometimes carried out directly and indirectly, sometimes formally and informally. Another form of communication carried out by BAZNAS and LAZ is holding joint discussions regarding programs, collection targets and distribution of targets for collecting Zakat Infaq and Shodaqoh funds. For example, the Amil Zakat Muhammadiyah institution (LAZISMU) also regularly receives invitations to discussions with BAZNAS. Regarding programs and collection targets that must be achieved. BAZNAS Pati targeted by BAZNAS Province. The bonds of closeness and interpersonal relationships will dissolve the structural barriers within the organization, and there will even be more familiarity and a sense of family. With such a close relationship, the person sending the news, in this case BAZNAS, will find it very easy to convey the message and receive the message.

The communication skills possessed, the good attitude carried out by BAZNAS will influence the process and effects of subsequent communication. The quality of communication, both as a source and as a recipient of news, can be influenced by each social and cultural system. For example, punctuality when meeting, the time used, whether the activity is formal or not. Research conducted by Nuryana⁵ that communication carried out between individuals will be able to better understand values, attitudes, behavior and be able to respond to and predict the behavior that will be carried out by the communication partner. So that the mutual response that will be given will be conveyed quickly and communication can run successfully. Apart from LAZ, BAZNAS Pati Regency tries to establish relationships with intense communication both directly and through the media with the government authorities in charge of zakat management, the Ministry of Religion and the DPR and also establishes close communication with all OPDs and LAZs in the Pati area. This was said by the deputy chairman of BAZNAS Pati, Mr. Amari, which was agreed with by the chairman of BAZNAS Pati, Mr. Imam Zarkasi. Almost every day I communicate with the Regent, either via WhatsApp or telephone.

Another form of communication is holding joint meetings on handling extreme poverty, with the regional secretary, the Head of OPD, PSSD Muria Kendeng area, the head of BAZNAS Empowerment Experts, and the sub-district heads throughout Pati Regency.⁶ As a form of communication between zakat management institutions that is productive, supports each other and contributes to the progress of zakat management in Pati Regency, it can be seen from the feedback or responses from all lines of zakat management. And it can be realized in the form of the issuance of the Regent's Regional Regulation No. 75 of 2021 concerning zakat management in Pati.⁷ Formal feedback can also be realized in a joint meeting at least once a year. BAZNAS carries out communication and coordination with UPZ and LAZ in Pati (LAZISMU, LAZISNU, LAZ Jabal Nur, LAZ SEFA), the Ministry of Religion and the government regarding distribution programs and efforts to increase the number of muzakki in the UPZ area and also throughout the LAZ. With effective communication, when a conflict occurs, it can be immediately diagnosed and discussed together so as to ensure that members can have the correct understanding and that the perpetrators can reformulate it as proof that they have listened.⁸

B. Coordination Synergy

Efforts to synergize the coordination of zakat management carried out by zakat managers in Pati Regency are First, coordination planning which reflects joint steps or efforts in preparing the coordination function. Some of the things that have been done are a) setting goals, preparing program plans and preparing budgets. b) identify stakeholders, based on several regulations that have been set by the government. Second, coordination activities which are the implementation of activities that reflect the running of the coordination function, including internal coordination with fellow managers and external coordination including

reporting, monitoring and evaluation. Because in Pati there is already a regional regulation, the management is based on regional regulation number 75 of 2021, the collection of zakat funds for regional government employees is based on payroll. Carrying out amil certification, and utilizing digital technology, such as e-commerce, QR scanning, amil zakat applications, etc. Third is the result of coordination which reflects the results of efforts to implement the coordination function. Included in the Ministry of Religion's supervision is not only sharia audits but also supervision of the quality and performance of BAZNAS and LAZ institutions both at the central and regional levels according to their position. a) Monitoring and Evaluation of Zakat Financial Cash Flow.⁹ b) Sharia audit and financial audit, this activity can be carried out in several forms, including creating standard zakat financial reports, guidance and guidance at OPZ (zakat management organization) or LAZ (zakat amil institution).

All LAZs in Pati and BAZNAS in financial reporting have been carried out with external audits except LAZ Jabal Nur because it has only been established for 2 years. c) Monitoring and evaluation by the community. This can be done by providing input and suggestions to BAZNAS Pati Regency, making complaints if there are allegations of irregularities in the management of zakat at BAZNAS Pati Regency and the public can also take part in activities and education organized by BAZNAS Regency. d) Monitoring and evaluation by BAZNAS together with LAZ and UPZ in program implementation. BAZNAS's motto in managing zakat is "SAFE SYARI, SAFE REGULATION, SAFE NKRI. For example, the monitoring and evaluation efforts carried out by LAZISMU Pati. At LAZISMU there are 10 stages that prospective beneficiaries must go through, first, socialization and study of proposals, second, announcement of file selection results, third, interviews, fourth, business location survey, fifth, announcement of business assistance recipients, sixth, training and assistance stage 1, seventh, training and assistance stage 2, eighth, ceremony providing assistance stage 1, ninth, training and assistance stage 3, tenth, training and assistance stage 4, eleventh, monitoring, evaluation and survey of business development, twelfth, delivery of assistance second, thirteenth stage, evaluation of the USAHAMU program.

C. Innovation synergy

Refers to collaborative and integrated efforts between various zakat management institutions including Regional Government, BAZNAS and LAZ to optimize zakat management. This is done by combining the strengths and resources of various parties to achieve greater goals in zakat management. Innovation Synergies applied in zakat management are synergies to strengthen zakat regulations, synergies to strengthen institutions, program synergies, and technology synergies.

1. Synergy Innovation program.

a) Issuance of Regent's Regulation concerning Zakat Pati Regent's Regulation Number 75 of 2022 concerning Management of Professional Zakat, Infaq and Alms from State Civil Servants (ASN) and Employees of Regional Owned Enterprises (BUMD) within the Pati Regency Government. The target of this regulation is ASN and BUMD employees within the Pati regional government. It is intended that this regulation will explore the potential for zakat infaq and alms within the Pati regional government. The Chairman of BAZNAS gave a statement regarding this regional regulation, as follows: b) Efforts to issue regional regulations regarding zakat. Several efforts have been made by BAZNAS Pati, among these activities are the preparation of drafts, and approaches with people's representatives at the Pati Regency level. The position of draft regional regulations in Pati Regency is currently still stagnant or has not yet experienced development.

2. Program Strengthening Synergy.

Various adjustments to partnership activities and organizational strengthening continue to be developed as an effort to manage increasingly better quality zakat. Among these activities are the development of new UPZs, collaborative data analysis with religious instructors and routine quarterly coordination with fellow zakat managers.

3. Program Synergy.

BAZNAS together with the government and LAZ carry out zakat education by first conducting outreach to build community participation. This activity is educational and persuasive because basically the government cannot require local government employees to give alms and zakat as prohibited in the Pati Regency Regulation no. 75 article 9, second paragraph. Providing guidance to the Zakat Collection Unit (UPZ) Program synergy is carried out through the distribution of infaq and alms funds to other than asnaf eight, such as disaster management, tornadoes, floods and others. BAZNAS Pati's latest program synergy innovation efforts are included in the core management team and are included in the Pati Regional Bencana Response Member Team, namely deputy chairman 3 of BAZNAS Pati as deputy chairman of disaster response. This innovation is a good breakthrough so that victims affected by disasters can get assistance from the government more quickly. What is interesting is the statement made by the chairman of BAZNAS "before other institutions come to the disaster site, BAZNAS will come first" this is in sync with the slogan of the Regent of the Act that Social Services, Disperkim are in my right hand, Baznas is in my left hand.

4. Technological synergy.

Some of the innovation initiatives that have been carried out by BAZNAS and LAZ in Pati are utilizing digitalization technology. The development of information technology and widespread internet networks, such as online transactions and e-commerce, is considered to have a positive impact on the spirit of religious donations. This is supported by the character of the Indonesian people who like to shop quickly and cheaply through various portals and transaction websites, becoming a trend that is in line with the spirit of charity and donating online. This effort is based on the National Sharia Council Fatwa no. 116/DSN-MUI/IX/2017 concerning Sharia Electronic Money and Fatwa no. 117/DSN-MUI/IX/2018 concerning sharia-based information technology-based financing services.

IV. RESULT AND DISCUSSIONS

Communication Synergy in Zakat Management

Synergy means a combination of elements or parts that can produce or have better or greater output. So synergy is an activity carried out together to obtain maximum results which are linked to several crucial tasks in it. Synergy can be built through communication and coordination.¹⁰ Sulasmi also stated that synergy can be carried out between individuals or between groups or several groups to communicate and coordinate by providing mutual contributions, new creations and innovations based on mutual trust.¹¹ Communication is the process of transferring understanding in ideas or information from one person to another in the form of conversation, facial expressions, intonation, vocal break points and others.¹² Djamarah added that good communication will be able to provide each other with a deeper understanding. Communication is interpreted as an act of explaining information between parties to other parties.¹³ The communicators of zakat managers and the good integrity of zakat managers and accompanied by good delivery and behavior will greatly determine the delivery of the message in accordance with the expected goals. Communication that is established with a sense of brotherhood will make communication more effective.¹⁴ Some of the ethics built into this communication include being honest, acting as a good listener, being empathetic and being respectful.¹⁵

Coordination Synergy in Zakat Management

essence, coordination is managing dependencies between activities in a system. This dependency also means the dependency of actors or actors in carrying out the tasks and missions of the organization. Robbins stated that an organization is a consciously coordinated social unit, with identifiable relative

boundaries, functioning in a sustainable manner to achieve a common goal.¹⁶ The meaning of coordination expressed by Malone and Crowstone¹⁷, McCan dan Ferry¹⁸ leads to the synchronization of various activities that are different but have interconnected goals. The final target of coordination is unity action which in turn will guarantee effectiveness and efficiency, and team productivity. The form of zakat management coordination can be seen in the duties and authority of zakat managers as written in zakat law no. 23 of 2011. Planning, distribution and control or reporting... the first form of coordination in program planning includes efforts to map zakat potential in each region. respective zakat management, followed by management planning carried out once a year which is driven by the Regency BAZNAS, and program execution including areas and division of work programs.

Like the house renovation program, every zakat institution can nominate residents who are proposed to receive assistance. Second, coordination in the distribution of BAZNAS encourages program synergy in distribution and utilization, including strengthening data on mustahik zakat assets, so that overlaps and backlogs in distribution to some groups can be eliminated. Third, coordination in reporting. This is a joint effort to harmonize and integrate the zakat reporting system carried out by various zakat management institutions (OPZ) in Pati district. This aims to produce zakat data that is accurate, integrated and easily accessible to various parties. The forms of coordination carried out in preparing zakat financial reports are:

- a. Discussion of zakat financial reporting standards. These zakat financial reporting standards have been prepared to ensure that zakat financial reports are prepared in a transparent and accountable manner.
- b. Monitoring the preparation of zakat financial reports. This monitoring is carried out to ensure that zakat financial reports are prepared in accordance with applicable standards.
- c. Publication of zakat financial reports. Zakat financial reports are published openly to the public. The publication of this zakat financial report is carried out to increase transparency in zakat management.

The urgency of coordination in zakat management has been carried out through a. Continuously establishing cooperation between government institutions, especially the Ministry of Religion, and the Ministry of Finance so that the operational burden carried by BAZNAS can be carried out well, the effectiveness of the coordinator's function will increase, and the gap between potential and realization is narrowed.¹⁹

At the Regency level, coordination will increase collaboration between institutions, namely the regional government and the Regional People's Representative Council, the Regency Ministry of Religion, and zakat management organizations (BAZNAS and the Amil Zakat Institution at the Regency level).

- b. Encourage the realization of transparency and accountability, including in the use of zakat funds, transparent financial reporting to the public. In the principles of zakat management, apart from "Safe Syari and Safe for the Republic of Indonesia, there is the principle of Safe Regulation. This coordination has been mandated by PP no. 14 of 2014 article 57 and article 75 for zakat managers to carry out sharia audits and financial audits.²⁰
- c. prevent overlapping programs. The Regency Government together with BAZNAS and LAZ coordinate in the preparation of strategies and management of zakat.²¹
- d. Carry out joint evaluation and monitoring. The realization of transparency in zakat management will form a good control system between institutions and stakeholders, because it involves not only internal organizations (zakat institutions), but also external parties, namely muzakki or the wider community. This must be used to reduce public suspicion and distrust of institutions towards those responsible.²² This evaluation provides objective value for the achievement of previously planned results where the results of the evaluation are maximized as feedback for planning that will be carried out in the future.²³

Sinergi Inovasi dalam Pengelolaan Zakat

One form of innovation synergy is shown by the fact that several zakat institutions already have their own e-zakat applications. This application also provides information about zakat, such as procedures for paying zakat, types of zakat, and registered zakat amil institutions. There is also the aamil application. This application is intended to simplify the management of Zakat, Infaq and Alms (ZIS) on a small and medium scale. This application is expected to help institutions that manage and collect ZIS. As a national standard, BAZNAS still requires zakat managers to report finances through the BAZNAS Information System (SIMBA) application. However, until now this application has not been fully utilized by OPZ, especially LAZ. This can be proven by the BAZNAS order through an integrity pact which must be agreed to by LAZ members throughout Indonesia at the national coordination meeting on March 31 2023.²⁴ The challenges faced in integrating the Simba application are firstly due to the lack of quantity and quality of amil in regional OPZs in managing zakat data. Second, LAZ still hasn't opened up mustahik and muzaki data, so quite a lot of LAZ members haven't updated SIMBA data.²⁵

V. CONCLUSION

1. The communication synergy of zakat management in Pati Regency includes; a. Forms of communication; 1) Communication synergy between BAZNAS and LAZ is carried out formally with invitations for joint discussions, informally through visits as needed and unscheduled. Directly by meeting in one forum and indirectly through sharing media. 2) Communication synergy between BAZNAS and Regional Government is carried out formally through formal invitations and informally through digital platforms. 3) Communication between LAZ and the Regional Government is carried out directly through discussion and collaboration with OPD according to necessary needs. b. The communication message contains: 1) Information to LAZ about new policies related to zakat management, 2) Appeal to increase zakat socialization to the community, 3) Invitation to collaborate in zakat distribution programs, 4) information about programs, activities and achievements of zakat institutions to other zakat institutions, 5) Reports on zakat. c. Feedback in the form of: 1) There is support or support from all lines for all programs 2) There is openness and sincerity between zakat managers c) High enthusiasm and commitment through WTP and public accountant certificate.

2. The synergy of coordination between zakat managers in Pati Regency can be seen from; a. Forms of coordination synergy: 1) Coordination in planning includes mapping zakat potential, dividing work areas and collaborating on zakat education. 2) Coordination in distribution in the form of encouraging program synergy, harmonization and synchronization of zakat distribution and strengthening the zakat mustahik database, 3) Coordination in reporting includes discussing reporting standards, monitoring report preparation, and publishing reports to the public. b) Coordination synergy mechanism 1) Coordination planning includes setting goals, identifying stakeholders, the position of zakat institutions in the Regent's regulations regarding zakat and the position of the Ministry of Religion in zakat regulations. 2). Implementation of coordination includes zakat management from a Perbup perspective, collection of funds with payroll, amil certification, use of technology in zakat management, 3) Monitoring and evaluation of zakat management including monitoring and evaluation of zakat financial cash flows, sharia audits and financial audits, monitoring and evaluation by the community, monitoring and evaluating program implementation.

3. Synergy of innovation in zakat management in Pati Regency is realized in the form of: a. Strengthening Zakat Regulations includes the issuance of Regent regulations regarding zakat, the issuance of regional regulations regarding zakat, b. Institutional strengthening includes the development of new UPZs, collaborative data analysis with religious instructors, routine quarterly coordination with fellow zakat managers, c. Program synergy, including zakat education with UPZ socialization and development, zakat

distribution other than ashnaf 8, zakat distribution for disaster response, d, Technology synergy includes use of digital platforms, use of e-zakat applications and development of AAMIL applications

The theoretical proposition found is that success in zakat management will not be separated from the synergy between zakat managers and local governments. Which is realized through communication, coordination and inovasion.

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