

THE STUDY ON IMPLEMENTATION OF ZAKAT MANAGEMENT POLICY AT NATIONAL AMIL ZAKAT INSTITUTION OF SUKABUMI REGENCY

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Abstract

Zakat is one of the Five Pillars of Islam, therefore, paying zakat is not only a compulsory activity for every human being, but it is also social and humanist activities that can be developed along with the advance of mankind. Sukabumi Regency, in which Moslem becomes majority, has a big potential for gaining zakat. This potential has to be well managed in order that its benefits are able to be received by the entire citizens of Sukabumi Regency. For this reason, in relation with the management of zakat, Sukabumi Regency has published Regional Law No. 12s 2005.

Keywords: *zakat, implementation, policy, amil zakat*

INTRODUCTION

Research Background

Zakat is compulsory (fardhu) for every moslem that has met certain requirements. Zakat is categorized as one of Islamic worships along with *shalat* (pray), hajj, and fasting that have been organized in detail based on the Alquran and Sunnah. Zakat is also defined as social and humanist activities that are able to develop in line with the development of humankind regardless of the area.

The Government of Sukabumi Regency, has been giving efforts and fully supporting on the management of zakat as it can be seen with decreeing the regional law No. 12, 2005 which elucidates zakat management. In such regional regulation, it is stated that the management of zakat is administered by an institution, that is The Amil Zakat Institution. Based on this regulation, the management includes planning, organizing, actuating, and controlling toward the collection, distribution, and empowerment of zakat itself. However, since the Regional Law No. 12, 2005 was decreed, its implementation has not been maximal, yet. This matter can be seen from the lack of socialization toward society, so that they tend to give their zakat personally to mustahiq (receiver), instead of giving it to the Amil Zakat Institution. It can be seen on the revenue of zakat from society in general which is lower than that of from the civil servants of Sukabumi Regency, namely amounting to 540 million/year from society in general and 400 million/month from civil servant. Additionally, human resources are considered to be less optimum in fulfilling their duties because of other tasks and activities they have.

This research emphasizes and studies on the implementation of policy, which turns to be distinguished from previous researches. The dimension of study is in accordance with those stated by Edward III, such as communication, resources, disposition, and bureaucratic structure. By means of such four dimensions, it is expected that factors that obstruct and support the implementation of policy decreed by the Government of Sukabumi Regency are identified.

Identification of Problem

Various phenomena above can be identified as Problem Question, that the implementation of zakat management policy in Sukabumi Regency has not been actuated maximally, so that there are found society who do not give their zakat by means of the Amil Zakat Institution. Based on the problem, research questions are formulated as follow:

1. Tracing and revealing of how the implementation of zakat management policy in Sukabumi regency is implemented.
2. Analyzing the factors causing the implementation of zakat management policy becomes less effective, as well as recommending solutive steps.

Objectives

The aims of this research are:

1. To study and analyze the implementation of zakat management policy in Sukabumi Regency.
2. To study and analyze factors which play a role in the implementation of zakat management policy in Sukabumi Regency.

Review of literature

Previous Research

The research on Amil Zakat Institution has been conducted several times. One of them is by Irfan Syauqi Beik of which the analysis is entitled “Anlaysia of Zakat Role in Diminishing Poverty: Study Case of Dompot Dhuafa Republika”. His analysis results in the statement that zakat is able to diminish the amount and percentage of poor families, as well as to deduct poverty from getting worst. Journal of Thoughts and Ideas Vol. II 2009. Subsequently, thesis of Saifulloh (2012) entitled “Management of Zakat in Empowering Society (Study of LAZ Rumah Zakat Kota Tangerang)”, IAIN Walisongo. The research concludes that with good management, zakat is a potential resource that can be beneficial to the sustainability and welfare of the people.

From the above researches, a conclusion is drawn that zakat is a potential that can provide solution for the welfare of society, primarily for diminishing poverty as long as the management of zakat is implemented and based on the regulation.

Definition of Zakat

Zakat, according to Islamic term, is measurement/level of certain wealth that must be discharged by its owner in order to be given to those that have a right to accept it under certain circumstances. Therefore, a moslem who possesses wealth in certain measurement (nisab) and is in line with certain terms and time (haul), or namely one year, is obligated to give his/her zakat. For this reason, the Law of implementing zakat is Fardhu Ain (compulsory to every individual) for those who can afford it.

Meanwhile, the definition of Zakat according to laws, in this case is Regional Law No. 12 of 2005, is wealth that must be set aside by a moslem or an institution in line with religious requirements in order to be distributed to those having a right to accept it for purifying the wealth and the owner itself.

The aim of Zakat is what Allah said on surah at- Taubah verse 103, which means:

“Take (O’ Muhammad), from their wealth a charity by which you purify them and cause them increase, and invoke (Allah’s blessings) upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing”.

Therefore, the aim of Allah orders Moslem to give zakat is nothing than to purify the wealth possessed. Because, if the wealth is not taken for zakat, the wealth owned will be filthy because other people’s wealth is entrusted into that of the people’s obligated to give zakat.

Allah says, which means: “And in their wealth there was a rightful share for him who would ask and for the destitute”. (Q.S. Az-Zariyat: 19).

Zakat based on the Regional Law No. 12, 2005 is wealth that must be set aside and by a moslem or an institution in line with religious requirements and which is take for being distributed to those who have rights to accept it in order to purify self and wealth itself.

Public Policy

Public policy is a study that has been developing lately, and has been an interest as well as draws various disciplines in. The issues of formulation, implementation, and policy evaluation, as well as analysis methodology, are substantive aspects of public policy study.

The term public policy is vary, it depends on from which view we define. Easton in Waluyo (2007:41) defines policy as “*pengalokasian nilai-nilai secara paksa kepada seluruh anggota masyarakat* (the authoritative allocation of values for the whole society)”, while Wahab (1997:2) defines policy simply as “*pedoman untuk bertindak* (manual to act)”.

From both definitions above, it can be interpreted that policy is something that is implemented to be actuated by society so that such policy is going to be a manual to act in socialization, policy, as it is termed, is in terms of declaration of basic orientation to act or direction of action or a program of activities or certain plan.

Dunn in Pasolong (2007:39) states that public policy is:

Suatu rangkaian pilihan-pilihan yang saling berhubungan yang dibuat oleh lembaga atau pejabat pemerintah seperti pertahanan keamanan, energi, kesehatan, pendidikan, kesejahteraan masyarakat, kriminalitas, perkotaan dan lain-lain.

The above definition clearly implies that policy is a series of choice that is interconnected, which is different from what is stated by Dye in Pasolong (2007:39) stating that “*kebijakan publik adalah apapun yang dipilih pemerintah untuk dilakukan atau tidak dilakukan*”, Dye states firmly that whatever the choice is and whether it is conducted or not, it remains a policy. Meanwhile, Nasucha in Pasolong (2007:39) states that public policy is “*kewenangan pemerintah dalam pembuatan suatu kebijakan yang digunakan ke dalam perangkat peraturan hukum*” in this case, Nasucha tends to highlight the authorizations of government, which is one of them is policy making.

Implementation of Policy

The implementation of policy is something which is important. It can be even more important than policy making. The implementation of policy is not only just correlated with the mechanism of explaining political decision into regular procedural mechanism through many bureaucracy channels, but it is also linked with the issues of conflict, decision, and who gets what from a policy. Therefore, the implementation of policy is considered as a process of implementing prudence decision, which is usually in terms of laws, government regulations, judicature decision, executive orders, or decree of the president. This is affirmed by Mazmanian and Sabatier in Waluyo (2007:49) stating that:

Implementasi adalah pelaksanaan keputusan kebijakan dasar, biasanya dalam bentuk undang-undang, namun dapat pula berbentuk perintah-perintah atau keputusan-keputusan eksekutif yang penting atau badan peradilan lainnya, keputusan tersebut mengidentifikasi masalah yang ingin di

atasi, menyebutkan secara tegas tujuan atau sasaran yang ingin dicapai dengan berbagai cara untuk menstruktur atau mengatur proses implementasinya.

Generally, the definition of policy implementation contains a meaning of a relationship that is possible to bring about goals and targets that will be achieved, and are the final results of the activities conducted by government or executive. The demerit or error of certain policy will commonly be found out after the policy being implemented. In the matter of policy implementation that is directed to its objectives, Meter and Horn in Wahab (2008:65) formulate that:

Those actions by public or private individuals (or groups) that are directed at the achievement of objectives set forth in prior policy decisions". (*tindakan-tindakan yang dilakukan baik oleh individu-individu/pejabat-pejabat atau kelompok-kelompok pemerintah atau swasta yang diarahkan pada tercapainya tujuan-tujuan yang telah digariskan dalam keputusan kebijaksanaan*).

Whether or not a policy is successful in achieving the objectives is determined by the implementation. Honestly we can say that every state policy has a risk to fail, as it is stated by Wahab (1997: 61):

Kebanyakan pemerintah di dunia ini sebenarnya baru mampu untuk mengesahkan kebijakan dan belum sepenuhnya mampu untuk menjamin bahwa kebijakan yang telah disahkan benar-benar akan menimbulkan dampak atau perubahan-perubahan tertentu yang diharapkan.

This symptom is then stated by Gunsire in Wahab (2008:61), named as *implementation gap*, which is: *Suatu istilah yang dimaksudkan untuk menjelaskan suatu keadaan dimana dalam proses kebijakan selalu akan terbuka kemungkinan terjadinya perbedaan antara apa yang diharapkan (direncanakan) oleh pembuat kebijakan negara dengan apa yang senyatanya dicapai (sebagai hasil atau prestasi dari pelaksanaan suatu kebijakan).*

The amount of such difference depends on what is called as *implementation capacity* from an organization/actor that is trusted for bearing the duty of implementing the policy. The *implementation capacity* according to William as it is quoted by Wahab (2008:61) is "*kemampuan suatu organisasi/aktor untuk melaksanakan keputusan kebijakan sedemikian rupa sehingga ada jaminan bahwa tujuan atau sasaran yang telah ditetapkan dalam dokumen formal suatu kebijakan dapat dicapai*".

Based on the explanation above, it can be said that the implementation stage is an important step in processing a policy. If the policy has been made, so it must be implemented, unless the objectives and targets determined will not be achieved.

RESEARCH METHOD

The method applied in the research was qualitative method. According to Sugiono (2013:9), qualitative method is "metode penelitian yang digunakan untuk meneliti pada kondisi objek alamiah, sebagai lawannya adalah eksperimen, dimana peneliti adalah sebagai instrumen kunci". The techniques of collecting data were conducted by means of triangulation (mixed), the data analysis is inductive, and qualitative research result focuses more on meaning instead of generalization.

Approach Method

The approach method in this reseach applied the phenomenology approach, in which it views human behaviour, what they say and what they do, as a product of how a human interprete his own world (Sutopo,2006:27). It means that the persepective of this approach states that what was searched by the researcher on this research and how the researcher acted on the research situation, as well as how the researcher interpreted various information discovered, depends on the theoretical perpective that was used by the researcher.

Technique of Collecting Data

The techniques of collecting data applied by the researcher were by means of interview, documentation, and triangulation (mixed), while the data resources obtained were primary data and secondary data. Primary data resources are those gave the data directly to the researcher, while secondary data resources are those giving the data indirectly to the researcher.

Technique of Anlayzing Data

The data analysis applied was from Mile & Huberman in Sutopo (2006:113) which are data reduction, data presentation, and conclusion along with verification.

Data reduction is a process of selecting, focusing, simplifying, and abstracting of all completely written information in field-note, while data presentation is a combinative organization of information, description in complete narration, which is then concluded and verified so that it can be justified.

The researcher had conducted introductory data analysis prior to involving into the field, which was by means of secondary data used for determining the focus of the research.

Sample

The sample deployed in this research was snow-ball sampling. The researcher did not try to choose any data resources for certain informant, but it was conducted by taking the first person met in the study field as sample, and followed by the researcher asking for whoever knew more about the next types of information needed, so that the researcher completely acquired the data from the data resource.

Research Location

The research was conducted at the National Amil Zakat Institution of Sukabumi Regency located at *Gedung 1000 Komplek Islamic Centre Cisaat Kabupaten Sukabumi* as primary data. Meanwhile, secondary data were acquired at the Library of Muhammadiyah University of Sukabumi, as well as data-browsing from the internet.

DISCUSSION

National Amil Zakat Institution (BAZNAS) of Sukabumi Regency

Profile of National Amil Zakat Institution (BAZNAS) of Sukabumi Regency

National Amil Zakat Institution of Sukabumi Regency is located at Gedung 1000 Komplek Islamic Centre Cisaat Sukabumi 43152 West Java.

The Amil Zakat Institution of Sukabumi Regency has Vision: “Creating Changes of BAZNAS of Sukabumi Regency Becoming A Trusted and Professional toward Prosperous Sukabumi Regency”. Meanwhile, the Missions are as follow:

1. Establish Trusted and Productive Amilin Resources;
2. Firmly Positioning BAZNAS as a professional institution of Zakat management;
3. Gaining and Developing Zakat as a basis of society-oriented syaria economy.

Beside possessing Vision and Mission, Baznas of Sukabumi Regency also has Zakat Movement Icon, which is: “Building zakat civilization. Zakat builds civilization.”

Informant Data

Interview was conducted to 4 informants, in this case 2 persons were policy implementator, or employee and superintendent of National Amil Zakat Intitution and 2 others were users or registered *muzaki* at BAZNAS of Sukabumi Regency. The data are as follow:

- a. Respondent 1 is male working as one of superintendent at Baznas of Sukabumi Regency, aged 50, and lives at Desa Cibatu RT 02/04 Kec. Cikembar Kabupaten Sukabumi.
- b. Respondent 2 is male working as one of the staffs, aged 35, and lives at Desa Pasir Halang RT 01/10 Kec. Sukaraja Kab. Sukabumi.
- c. Respondent 3 is male, aged 45, working as Lecturer, and lived at Perum Bumi Sekarwangi RT 6/19 Kec. Cibadak.
- d. Respondent 4 is male, aged 57, working as Teacher, and lives at Jl. Pajaran I Gg. Mesjid Nurul Huda No.22, Rambay Wetan RT 14/05 Kec. Cisaat.

Implementation on Policy of Zakat Management at National Amil Zakat (BAZNAS) of Sukabumi Regency

Communication

Communication is a process of delivering information from communicator toward communicant, while communication of policy is a process of delivering information of policy from policy maker toward policy implementer, and from policy implementer toward user, so that the determined objective of the policy will be well-implemented, and one of many ways for the policy being well communicated is that socialization of zakat policy must be conducted. By socializing, it is able to minimize flaws and to provide understanding toward *muzaki* for distributing their zakat to BAZ. From the result of interview about this socialization, it is acquired that respondent 1 states that “socialization is always conducted and scheduled annually”, similar to what is said by respondent 2. However, respondent 3 states that there has not been any socialization about zakat yet, “for me, there hasn’t been any socialization of zakat from BAZ”, while respondent 4 states that socialization is conducted in district only, and the result of the interview can be interpreted that socialization about zakat has been conducted but it has not been comprehensively given for all levels.

Communication received by policy implementer (street-level-bureaucrats) must be clear and must not be confusing. The ambiguity of message of policy doesn’t always obstruct the implementation, in certain level the implementers need flexibility in implementing the policy. The result of interview to informant 1, this clarity is found out at Amil Zakat Institution “there isn’t miscommunication anymore, every duty always runs well and information is always clear: while according to informant 2, the information received is always clear, “I always receive any information about my occupation clearly, yet mistake sometimes is found, but such mistake of communication has always been handled quickly so that it doesn’t bother any duties at all” (informant 2).

Resources

The primary resource in policy implementation is staff. Failure that has been occurred in implementing policy is one of them caused by the lack of staff, as well as the incompetency of staff. From the interview about resources, respondent 1 states that it is adequate, “for human resources and facilities such as computer, I think it has met the regulation, as the staffs now are 14 and superintendents are 5”, so the respondent 2 expresses the almost-same statement, while respondent 3 says “it is enough for resources, but when it comes to the calculation of the amount of zakat, such as jewelry, no human resources knows it. Additionally, there must be a staff who always reminds *muzaki* for giving zakat, whether by sms or phone, it is like following up”, and respondent 4 states that he doesn’t know, “I only give zakat to BAZ, I have no idea about the resources or staffs”.

According to the results of interview, it can be interpreted that both human resources and facilities that sustain the management has been relatively adequate, yet it needs additional staff that is capable in counting zakat, for instance zakat for jewelry, so that the staff that serves *muzaki* at BAZ can directly tell *muzaki* about the calculation and zakat that should be paid by her/him. In addition, it is also needed a staff that reminds or follows *muzaki* up to pay for zakat.

Disposition

The tendency of disposition or characteristic of policy implementer has important roles in creating the implementation of policy which is in accordance with the objectives or targets. The important characters that must be possessed by the implementers are honesty and high commitment, an honesty that directs implementer to remain in the program set fort in.

From the interview conducted about disposition, respondent 1 states that attitude or disposition for serving *muzaki* has been relatively good, “we prioritize courtesy and hospitality in service”, and similar statement also comes from respondent 2, 3, and 4, that all respondents agree that disposition from the implementer has been very nice.

Based on the result of the interview, it can be interpreted that attitude/disposition that has been gestured by staffs of BAZ in serving *muzaki* has been adequately good.

Bureaucracy Structure

Bureaucracy structure has significant influence toward the implementation of policy. The aspects of bureaucracy structure include two things; mechanism and bureaucracy structure itself. The first aspect is mechanism. In policy implementation, it has usually been made standard operational procedure (SOP). SOP becomes a directive manual for every implementer in taking action, so that the implementation of policy is not out of the objectives or targets of policy itself. The second aspect is bureaucracy structure. Long and fragmented bureaucracy structure will tend to weaken control and cause intricate and complex bureaucratic procedure, which then will provoke inflexible organizational activities.

The interview conducted about bureaucracy structure, respondent 1 says that “Saring duties and authorization has been exist and in line with the decree of Regent No. 45/Kep.416-BK/2015, stating about the clarity of distributing the duties of superintendents”. This is similar to the statement of respondent 2, while the same question proposed to respondent 3 and 4, in which they give similar answer “I don’t know about the allotment of tasks and authorization here in BAZ”, then the researcher asks for SOP in at work, and respondent 1 and 2 state that “all duties are based on SOP”, while the same question proposed to respondent 3 and 4, and both answers that they do not know.

Factors that Play a Role in the Implementation of Zakat Management Policy

Based on the results of interview with the respondents, the factors that obstruct and support the implementation of zakat management policy at Sukabumi regency are identified.

Obstructive Factors

Factors that obstruct the implementation of zakat management policy based on the interview with respondents are acquired such as socialization that has not been optimum as some societies do not know about the management of zakat, then the incompetence of human resources at BAZ, particularly in the service to *muzaki* in calculating zakat for jewelry.

Supportive Factors

Factors that support the implementation of zakat management policy based on the interview with respondents are acquired, such as the government of Sukabumi Regency has decreed Regional Law No. 12 of 2005 on zakat management, as well as has published the Decree of regent No. 451/Kep.416-BK/2015 on Structure of Superintendents of National Amil Zakat Institution of Sukabumi Regency. These two policies are vigour for the Amil Zakat Institution as the only formal institution that manages zakat.

CONCLUSION AND SUGGESTION

Conclusion

According to the results of the discussion of the research on the implementation of zakat management policy at National Amil Zakat Institution of Sukabumi Regency, it can be concluded as follow:

1. Communication has generally run well, however, socialization is considered to be less maximal, as it is conducted in the level of district only.
2. Resources are relatively adequate, yet the addition of human resources for calculating zakat for jewelry is required.
3. Disposition/attitude of staff is generally good.
4. Bureaucracy Structure is generally relevant, either for task allotment or standard operational procedure (SOP).

Suggestion

1. Suggestion that can be stated in this research is that socialization conducted by Baznas must be improved, not only in the level of district, but in the subordinates level, such as mosques and even personal, so that it is expected that the people are motivated for paying zakat, infaq, and shadaqoh, by means of BAZ.
2. The competence of human resources must be enhanced, particularly in the service for *muzaki* when it comes to calculating zakat for jewelry, so that it will be easier for *muzaki* to pay zakat.
3. BAZ needs to make a breakthrough of following up muzaki, as it is conducted for people in general feel easy to pay zakat.

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