

Analysis of the Potential and Challenges of Zakat Collection for The Profession of State Civil Apparatus in Ponorogo (Study at BAZNAS Ponorogo Regency)

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Abstract

This research analyzes the potential and challenges of ASN professional zakat collection in Ponorogo Regency. Professional zakat is an obligation for every Muslim who has reached the nishab of his income. Even though the potential for professional zakat in Indonesia is very large, its realization is still far from optimal, including in Ponorogo Regency. This research uses a qualitative descriptive approach with documentation methods. The research results show that the potential for professional zakat in Ponorogo Regency is quite large, but there are still many challenges faced, such as a lack of public awareness and understanding, especially the State Civil Apparatus (ASN), regarding professional zakat.

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INTRODUCTION

Historically, the meaning of zakat has been practiced by society since before the time of the Prophet Muhammad SAW, then the practice of managing zakat underwent changes during the time of the Prophet Muhammad SAW, especially during the time of the Prophet Muhammad SAW when zakat became obligatory. The shape gets better when changed. After the nisab and amount are determined, those who collect and distribute it are regulated, and the state is responsible for its management. The population of Indonesia is 265 million people. The number of Muslims is 86.10%, consisting of 119,332 individual Muzaki and 787,568 Zakat Institution Muzaki (Azmi et al., 2023).

It is hoped that such a large Zakat fund can be supported optimally by many Zakat Amirs who have been specifically focused on collecting and distributing Zakat. Mustrif Shirazi said that the enthusiasm of Muslims in paying zakat was very great, but it was not yet optimal because it was not well organized, and for the time being Amir was appointed as administrator of zakat collectors and distributors, it was said that there were times when only one was needed to do the job (Azmi et al., 2023).

Zakat is the third pillar of Islam after the Creed and Prayer. Of the 32 verses of the Koran which contain regulations regarding Zakat, 29 verses refer to prayer regulations regarding Zakat. There are only three verses where the provisions for zakat are not combined with prayer, namely surah al-Kahf (18): 81; Maryam (19):13 and Surah Al-Mu`minun (23):4, in the Makkiyah verse. If prayer has a vertical dimension, namely divinity (*divine*), then zakat is a prayer that has a horizontal dimension, namely humanity (*insaniyyah*). Zakat is part of a religious mechanism whose essence is the spirit of equal distribution of income. Zakat funds are collected from the wealth of people who have a surplus and distributed to those who have a shortage. However, Zakat is not intended to plunge rich people into poverty. This is because zakat is taken only according to certain criteria from the assets for which zakat must be issued. Law Number 23 of 2011 concerning the Implementation of Zakat was passed to replace Law Number 38 of 1999. It is hoped that it will provide a new sense of security and responsibility to the government in managing the Amil Zakat organization and coordinating interests for mutual prosperity (Tambunan, 2021).

According to Zakat law, Zakat management increases the effectiveness and efficiency of services in the following areas: 1. Zakat Management. and increasing the benefits of zakat to achieve this. 2. Common good and poverty alleviation. This study shows that the Zakat concept is the most important solution for improving the national economy, that Zakat is institutionalized to function optimally, and that the Indonesian Zakat concept is the most important solution for improving the national economy (Tambunan, 2021). According to the National Zakat Agency Research Center (BAZNAS), the potential for zakat in Indonesia is very large, reaching Rp. 317 trillion, including zakat on mining, professions, plantations and other sectors. However, according to Zakat reporting data released by BAZNAS in 2022, the Zakat collected is only IDR. 26 trillion. The government also strengthens Zakat by providing a legal umbrella as a guarantee of certainty and establishing BAZNAS as a special institution for managing zakat, as regulated in Law Number 23 of 2011 concerning Zakat Management. Moreover, Indonesian society is synonymous with religious piety, tolerant attitudes and high

social concern for the surrounding community. Data from the 2019 World Giving Index Report shows that Indonesia is one of the countries in the most generous category (Maulana et al., 2023).

Professional Zakat in Indonesia has collected IDR 2,115,406,924 to date. The following is income zakat collection data in 2022

Table. 1 Potential Zakat Income according to BAZNAS RI in 2022

No	Potential Zakat Objects Income	Amount (IDR)
1	Zakat of SOE Officers	2.574.397.820.262,55
2	Employee Zakat National Company	2.301.575.801.942,09
3	ASN Zakat Ministry	726.415.719.305,14
4	Non-Government Institution ASN Zakat Ministry	102.478.876.526,21
5	Zakat ASN Institution Country	71.998.000.880,59
6	TNI POLRI Zakat	46.645.005.001,22
7	BI Officer's Zakat and FSA	16.311.516.678,91
Total		5.839.822.740.596,70

The table above shows that there is a lot of potential for zakat that can be maximized. To increase zakat income, an effective and targeted zakat collection approach is needed. The BAZNAS RI 2020-2025 Strategic Plan (RenStra) is one of the BAZNAS institution's plans which aims to optimize the national zakat potential (Abdullah et al., 2023).

The National Zakat Amil Agency (BAZNAS) is the official and only body formed by the government based on Presidential Decree No. 8 of 2001 which has the task and function of collecting and distributing zakat, infaq and alms (ZIS) at the national level. The enactment of Law Number 23 of 2011 concerning Zakat Management further strengthens the role of BAZNAS as an institution that has the authority to manage zakat nationally. In this law, BAZNAS is declared a non-structural government institution that is independent and responsible to the President through the Minister of Religion. Thus, BAZNAS together with the Government are responsible for the implementation of zakat management which is based on: Islamic law, trust, benefit, justice, legal certainty, integration and accountability. The Regency/City BAZNAS was formed by Decree of the Director General of BIMAS ISLAM Number DJ. II/568 of 2014 concerning the Establishment of Regency/City National Amil Zakat Bodies throughout Indonesia, which was amended in the Decree of the Director General of BIMAS ISLAM Number DJ.II/37 of 2015. Thus, BAZNAS Ponorogo Regency is a non-structural government institution that is independent and responsible to the Regent. By implementing Regent Regulation Number 44 of 2018 concerning the Implementation of Zakat within the

Ponorogo Regency Government, the National Zakat Amil Agency (BAZNAS) (*Home page*, 2022).

The Ponorogo Regency BAZNAS program includes: Ponorogo Cares Program, Prosperous Ponorogo Program, Caring for the Dhuafa Program, and Venture Capital Building Program. Ponorogo Regency also has a Professional Zakat Movement program to increase the collection of zakat, infaq and alms from State Civil Apparatus (ASN) and BUMD employees. This program aims to: increase social awareness for disadvantaged communities and making zakat the basis of the people's economy

ASN in Ponorogo is the largest contributor of zakat to BAZNAS. Regent Sugiri Sancoko said the results of the ZIS were very useful for making ends meet and improving the standard of living of people in need. Starting from the health, education and social sectors. Bearing in mind the importance of the above benefits, it asks every ASN to be active in paying zakat, infaq and charity. In optimizing zakat collection, BAZNAS is asking the OPD ladies and gentlemen, sub-district heads, how this collection can be increased. Because from the central Baznas the target for Ponorogo is 10 billion for 1 year, and this year it will still receive more than 4 billion (*Help the Community, Baznas and Ponorogo Regency Government Optimize the Collection of Zakat, Infaq and ASN Alms - Leadership Protocol and Communication Section*, t.t.)

This research aims to look at the potential and challenges in collecting professional zakat from ASN in Ponorogo (Adilah & Armen, 2022).

RESEARCH METHOD

This research uses a qualitative descriptive research approach. This article complements the use of observation and interview methods in qualitative research. Data sources include primary and secondary data. Quoting from the book "*Research methods*" According to Muhammad Ramdhan "Qualitative research is a method that aims to understand reality through an inductive reasoning approach. In this type of research, researchers delve into the context and environment of the phenomenon being studied. Researchers must always focus on events or realities in the context being studied. And Descriptive Research is research with a method to describe research results that convey facts by describing what is seen, obtained and felt. Namely by writing, reporting and describing the subject of the object being researched without engineering or anything like that (M.M, t.t.).

As the name suggests, this type of descriptive research aims to provide descriptions, explanations and validation of what is being researched. When using descriptive research, the problem formulated must be worthy of being raised, contain scientific value, and not be too broad. "The goal should not be too broad and use data that is data and not opinion." In this research, the author uses the documentation method, namely by obtaining data and information in the form of books, archives, documents, images in report format, journals and other reference materials that are relevant and can provide strong support. Documents can be personal texts, images, or monumental works. Documentation research aims to complement the use of observation and interview techniques in qualitative research (Siyoto & Sodik, 2015).

Quoting from the book "*Basic Research Methodology*" According to Sandu Siyoto "data sources include primary data and secondary data. Primary Data is a method of collecting data directly. Namely primary data from observations and interviews. Secondary data is data obtained from various existing research sources and obtained from various sources, namely the BAZNAS Ponorogo website, books, reports, articles, which are related to research studies. "The analysis technique used is data presentation. This data will be examined whether ZIS fund collection in Ponorogo has increased or decreased and the reasons behind this" (Siyoto & Sodik, 2015).

RESULT AND DISCUSSION

BAZNAS Ponorogo Work Program

The Ponorogo Regency BAZNAS program includes:

Ponorogo Cares Program

This program aims to help people in need in social and humanitarian matters. This program includes: the Compensation assistance for the poor, the home renovation assistance, the Wheelchair assistance, the Mustahik bed assistance, and the Ibn Sabil's assistance.

Prosperous Ponorogo Program

This program aims to help people in need in terms of economic empowerment and poverty alleviation. This program includes Business capital assistance and Business construction

Apart from that, BAZNAS Ponorogo Regency has also distributed Al-Qur'an aid to the Asy-Syakur Al-Qur'an Education Park (TPA) (*Home page*, 2022)

POTENTIAL OF ASN ZAKAT IN PONOROGO

Baznas Ponorogo collects funds through collaboration with the Ponorogo Regency Regional Government Authority (OPD), as well as through online payments with the SiMBA application which can be accessed via cellphone or directly to BRI bank and JATIM bank. This aims to make it easier for muzaki and state civil servants (ASN) to fulfill their obligations to pay zakat (Ali & Faqeh, 2021).

Around 5,342,195,278 Rupiah has been collected in the zakat collection program by the Ponorogo National Zakat Amil Agency in 2023, which in the last 5 years has increased quite drastically. The total funds are only about half of the target to be achieved, namely 10 billion, which comes from professional zakat, while the rest comes from infaq and alms. This income is clearly minimal considering the large number of muzaki from ASN in Ponorogo Regency, especially at the Ministry of Religion of Ponorogo Regency. Judging from this information, there are still many ASN who have not paid professional zakat through Baznas Pamekasan, they tend to pay infaq rather than professional zakat (Ali & Faqeh, 2021). There are around 65% who participate in paying zakat through professional zakat. The average professional zakat paid depends on the Nishab of each ASN, while infaq payments are differentiated based on their respective incomes, here are the infaq groupings at Baznas Ponorogo (E. R. P., personal communication, September 2, 2024).

Table 2. Infaq grouping data based on group type:

No.	Type	Amount
1	Group 1	50.000
2	Group 2	75.000
3	Group 3	100.000
4	Group 4	125.000

According to Ponorogo Regent Regulation Number 4 of 2018, BAZNAS Ponorogo Regency is responsible for managing zakat in the Ponorogo regency area. By taking 2.5% of the ASN salary every month, including holiday allowances, muzaki who are ASN in Ponorogo Regency must pay zakat if their salary has reached the specified provisions. Zakat collection in accordance with Regent's regulation number 44 of 2018 is: a. Zakat collection in Ponorogo district by government treasurer. Based on the acquisition of zakat as stated in paragraph (1), it is 2.5% (two point five percent) of the total gross salary of Civil Servants as recorded in the payroll. Before the Treasurer collects zakat as mentioned in paragraph (2), each muzaki must make the power of attorney and a statement of willingness to pay zakat which is deducted from his salary every month. The Zakat collected by the treasurer will be deposited to BAZNAS Ponorogo Regency via Bank Jatim Ponorogo Branch Account Number 0202413803 in the name of the PONOROGO ZAKAT AMIL AGENCY. In terms of collecting zakat and depositing zakat to BAZNAS Ponorogo Regency, the treasurer must provide a report to the Head of SKPD8 and BAZNAS Ponorogo Regency (Wuryanti, 2020).

Challenges of Professional Zakat Collection

In theory, there are two types of fundraising methods, namely the direct method (*direct fundraising*) and indirect methods (*indirect fundraising*). BAZNAS Ponorogo Regency applies these two methods in realizing its fundraising strategy.

1. (*Direct funrising*) This method involves direct outreach to targets or potential donors, as seen in the case of zakat, where muzaki and donors communicate directly. This is achieved by actively involving donors in the fundraising process. If muzaki or donors want to donate, the necessary information can be obtained easily.
2. (*Inderect funrising*) This method of fundraising involves indirect donor involvement, where the organization does not ask for donations directly. Typically, this is achieved through promotional activities that enhance the institution's reputation, without explicitly urging the public to donate at the time (Wuryanti, 2020).

Table 3. Total ZIS Income 2016-2023

No.	Year	Zakat Wealth (IDR)	Zakat al-Fitr (IDR)	Imfaq/Charity (IDR)	Amount (IDR)
1.	2016	-	238,600,000	77,638,900	316,238,900
2.	2017	155,495.20	221,340,000	151,136,618	527,972,570.20
3.	2018	1,422,770,211	191,475,000	294,865,725	1,909,110,936
4.	2019	3,300,355,845.53	553,860,000	356,177,977	4,210,393,823.04
5.	2020	3,862,135,610.68	384,750,000	326,469,561.23	4,573,355,171.91
6.	2021	4,233,144,230.92	448,958,000	394,615,245.13	5,076,717,476.05
7.	2022	2,326,250,633	275,562,000	2,019,886,898	4,621,699,531
8.	2023	2.849.158.450	340,282,000	2,524,387,528.37	5,713,827,978.37

From the table above, it is known that ZIS collection at BAZNAS Ponorogo continues to increase, although some have experienced a decline due to COVID-19 (E. R. P., personal communication, September 2, 2024)

Challenges in Awareness and Understanding of Professional Zakat

Although there are efforts to increase public awareness and understanding, the implementation of professional zakat has had a positive impact on improving community welfare. However, based on analysis, the distribution of zakat is not always evenly distributed between professions. Certain jobs may be more inclined or more capable of paying zakat, while other jobs may be less involved. Therefore, special attention needs to be paid to ensure equitable distribution. The main obstacle in implementing professional zakat is the lack of public knowledge and understanding of the concept of zakat. Some people still don't understand the reasons and benefits of seeking professional help for zakat. Therefore, additional steps are needed to increase public awareness of the importance and benefits of professional zakat.

Considering the challenges faced by Baznas Ponorogo in managing zakat effectively, Baznas must take action to overcome these obstacles. This means you have to offer solutions to overcome problems that arise. Solutions are solutions to problems that arise. Baznas in Ponorogo has found a solution to overcome challenges related to zakat management and increase public awareness by focusing on education and awareness campaigns. The Ponorogo City National Zakat Amil Agency (Baznas) carries out information and education activities for the community, especially ASN. Socialization is a process carried out by institutions to instill cultural values in individuals or groups. Overcoming the challenges facing the zakat system, in particular the lack of public awareness. The approach taken by

Baznas is to carry out outreach and education, both directly and through social media, in order to increase awareness and knowledge about zakat among people who do not know about its existence. It is very important to increase public awareness and knowledge about professional zakat through educational initiatives and activities. This choice will raise public awareness of professional zakat at Baznas Ponorogo, especially among the state civil servants (ASN) (Putra & Pratama, 2024).

CONCLUSION

The Law on Zakat Management was enacted in 2011 to replace the previous law issued in 1999 with the aim of providing a new sense of security and responsibility to the government in handling zakat amil organizations, increasing management efficiency, and coordinating interests for the common welfare. The concept of zakat is very important to encourage the national economy, and the potential for zakat in Indonesia is very large, reaching IDR 317 trillion, but only IDR. Based on Baznas data, funds collected amounting to IDR 26 trillion. Strengthening zakat with legal support is crucial.

The potential and challenges of collecting zakat from civil servants at Baznas Ponorogo are very diverse. It is very important for organizations like Baznas to manage zakat distribution effectively, remain responsive to the needs of beneficiaries, and comply with Islamic principles. Even though zakat collection at Baznas Ponorogo has increased However, the challenge faced is in terms of increasing awareness and understanding of OPD or ASN, especially regarding the concept of professional zakat. To overcome this challenge, Baznas must focus on education and awareness campaigns to ensure equality and increase public knowledge about the importance of professional zakat.

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