

OPTIMIZATION OF THE NATIONAL ZAKAT AMIL AGENCY IN EFFORTS OF DISTRIBUTING ZAKAT FUNDS

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Abstract: Education is one of the development sectors of the Indonesian nation to advance society in forming intellectual human resources. Contributions in the field of education are very important to be considered by the government in order to develop educational facilities and infrastructure for the people of Indonesia. The use of zakat funds in the long term is the solution for poor children in terms of education. Even so, it turns out that there are still many people who have not been touched by educational assistance through zakat. Therefore, BAZNAS is expected to be able to touch on this issue through its program, namely Sleman Smart. This research was carried out in 4 different places, namely at the BAZNAS Sleman Office, SD Negeri Perumnas 3, MTs N 4, and MAN 5 Sleman. The research method used is a qualitative method with a juridical-normative and sociological approach. The results of this study are the distribution of zakat funds at BAZNAS Sleman with 3 work programs. The 3 work programs consist of: Productive Sleman, Healthy Sleman, and *Taqwa* Sleman. Another form that is carried out by the Sleman National Amil Zakat Agency (BAZNAS) is by using the *muzakki* route by awakening the *muzakki* themselves. BAZNAS Sleman also coordinates with Islamic organizations such as Nahdatul Ulama and Muhammadiyah so that there is no overlap between one another. Technical optimization of the National Amil Zakat Agency in this program consists of planning, organizing, collection and supervision.

Keywords: Baznas Sleman, Work Programs, Distribution of Zakat.

1. Introduction

Education is one of the development sectors of the Indonesian nation to advance a society that is educated and has intellectual human resources. Contributions in the field of education are very important for the government to pay attention to in order to develop educational facilities and infrastructure for the Indonesian people. There needs to be a government policy to improve community welfare in terms of education funding, one of which is a government program in the pursuit of an educational scholarship funding program (Baiquni Rahmat, 2016). The speed of education must be in line with the welfare of society, while this welfare is related to the level of poverty. Poverty is a very complex problem.

According to Kuncoro (2000), identify the causes of poverty that occur in society, which are divided into three perspectives. First, poverty is caused by differences in resource ownership which causes unequal distribution of income. Second, differences in the quality of human resources are caused by a lack of education which causes low

productivity, resulting in low wage levels, discrimination and hereditary. Third, poverty arises as a result of differences in access to capital (Ira Humaira Hany dan Dina, 2020).

A problem that often occurs in the education sector is the problem of education costs which are increasing every year. In fact, each level of education also requires quite a bit of funding. The higher the level of education, the greater the costs. The number of fees collected by students for school facilities is increasing and increasing every year. This is what makes education in Indonesia an expensive investment, so there is a need for financial planning and preparation of education costs from an early age (Jamaluddin Arifin dan Sulfasyah, 2016).

The long-term use of zakat is carried out by one of the educational institutions, which in this case is intended for poor children in educational matters (Syamsuri and Soritua, 2019). The existence of educational funds issued in the form of scholarships can help poor children to get an education so as to provide opportunities to get good jobs and increase independent socio-economic mobility. In the Al-Quran it is stated:

يَرْفَعُ اللَّهُ الَّذِينَ آمَنُوا مِنْكُمْ وَالَّذِينَ أُوتُوا الْعِلْمَ دَرَجَاتٍ وَاللَّهُ بِمَا تَعْمَلُونَ خَبِيرٌ

Meaning: "Allah will surely elevate those who believe among you and those who have been given knowledge by several degrees. And Allah is All-Knowing of what you do."

As the words of the Prophet stated that a person's happiness is in this world and the afterlife which can be obtained in the form of knowledge to increase the economic mobility of the nation's people. In fact, zakat is the foundation of the Islamic economy which has long been abandoned by some people (Meichio et.al, 2022). This is a very important concern because zakat has the potential to be one of the country's development capital with high guarantees as has been done by previous generations (Ely Windarti, Zuhri, 2022). If the concept and implementation of zakat is implemented by all people, both from the upper and middle classes, then the problem of poverty in the world, especially in Indonesia, will be resolved and there will no longer be people without education. (Babun Suharto, 2013).

The potential for zakat in Indonesia is quite high, especially with the majority of the population in Indonesia being Muslim, so the government also provides a legal law for zakat amil institutions in managing Zakat, Infaq and Alms funds, including the efforts of zakat amil institutions in obtaining funds addition of the zakat mechanism to solve economic problems (Hartomi and Naufal, 2023). People who study are part of the group of people who are entitled to receive zakat. In this case, this group is included in the "Fisabilillah" category. (Ali Ahmad Fahme, 2015). In this research, researchers attempt to explain the model for distributing ZIS Baznas Kab funds. Sleman, Yogyakarta Province in improving education.

2. Literature Review

To show the novelty and originality of the writing, the researcher will include several articles that have been written previously to be discussed in detail regarding their respective findings.

Sauqi Futaqi and Imam Machali (2018), conducted research on studying the financing of Islamic Philanthropy-Based Education: The Form of the BAZNAS Piyungan Yogyakarta Smart House. This research aims to find out how the BAZNAS Piyungan Bantul financing is managed and how the BAZNAS Piyungan Smart Home is funded in improving the quality of education. This research is a qualitative research. The results obtained by researchers from this state that funding at Rumpin BAZNAS Piyungan was obtained in two ways, first, the source of funds was obtained from zakat through the central BAZNAS. Second, the allocation of Smart Home costs has increased from year to year. The increase in cost allocation is due to the increasing needs requested by recipients of service providers (mustahik). The results obtained from increased funding are increased quality and educational services.

Syihabuddin Arafat and A'arasy Fahrullah (2019), discussed the Implementation of the Distribution of Zakat Infaq and Alms Funds in the education sector for educational empowerment at BAZNAS Sidoarjo. This research aims to determine the distribution system of zakat funds in education. This study used descriptive qualitative method. The research findings from this journal article are that it can be concluded that the distribution of Zakat, Infaq and Alms in the education sector is optimal, it's just that the public's understanding of educational assistance is still lacking.

Sri Wahyuni (2020) discusses the Effectiveness of Productive Zakat in Alleviating Poverty Levels, Case Study of BAZNAS Bengkalis. This research aims to find out how effective productive zakat is in alleviating poverty levels and setting targets. Then to find out the influence of productive zakat empowerment. This research is quantitative and descriptive research. The findings of this article are that the development of businesses that have been run by 100 productive zakat recipient mustahik people has no effect on the social status of zakat recipients, this is due to a lack of intensive assistance and limited knowledge and human resources of managers, as well as not being on target in regarding the distribution of productive zakat. So the effectiveness of productive zakat at BAZNAS Bengkalis district does not have a significant effect on poverty alleviation.

From all previous studies that have been explained previously, researchers found that the problem was only the distribution of zakat funds and there was no impact on the availability of zakat, the effectiveness of zakat funds, on the other hand, another discovery was the optimization of zakat funds distributed to the community. In contrast to this research, researchers try to find the impact of the distribution of zakat funds and its influence, especially in the field of education.

3. Research Methods

The type of research that researchers use is qualitative research, namely by conducting research in certain fields in order to obtain the various data and information needed. However, when viewed from the level of explanation, the research is descriptive (Sugiyono, 2009). Thus, researchers want to know about the Optimization of the National Zakat Amil Agency (BAZNAS) in Efforts to Distribute Zakat Funds through the Sleman Smart Program to Improve Education in 2020 (Study of Baznas Sleman).

This research uses a Normative Juridical and Sociological approach, a normative juridical approach, namely research carried out by examining library

materials or primary data as basic material for research by conducting research on regulations and literature related to the problem under study (Soerjono Soekanto, 2001). Then the sociological approach referred to here is a study that focuses on the interaction of religion and society (M Atho Mudzhar, 1998).

This approach aims to see how social and cultural factors in society are impacted by zakat in the educational sector, both directly and indirectly. The objects studied are the National Amil Zakat Agency of Sleman Special Region of Yogyakarta, and zakat mustahik who receive zakat in the field of education. The research location is the Dr. Grand Mosque Tower. Wahidin Soedirohoesodo, Jl. Parasamya, Beran, Tridadi, Sleman Regency, Special Region of Yogyakarta 55511 (Baznas Sleman). In collecting data, researchers used several data collection techniques including: interviews, personal and official documentation, photos, recordings, drawings and informal conversations.

4. Results And Discussion

1. Profile of the National Amil Zakat Agency, Sleman Regency

Historically, as stated by Muchtar Zarkasyi, SH, former senior official at the Ministry of Religion and chairman of the BAZNAS Advisory Council, since the arrival of Islam to Indonesia, zakat as one of the pillars of Islam has been well organized, since the time of the sultanates or Islamic kingdoms in the archipelago. The Islamic Sultanate manages zakat and regulates its use for the benefit of Muslims. After the Islamic sultanates disappeared because one by one they were destroyed by colonialism, most recently the Banten sultanate (1813), since then zakat has been played by the community through mosques and local level ulama (Fuad Nasar, 2021).

Karel A. Steenbrink in his book several aspects of Islam in 19th Century Indonesia (Bulan Bintang, 1984) reveals that in 1866 the government issued a regulation (1892) which strictly prohibited village heads and regents from interfering in zakat collection. These regulations have resulted in residents in several places being reluctant to pay zakat or not giving it to the princes and naibs, but rather to respected religious experts, namely kiyais or Koran teachers. Centuries of colonialism, capitalism and feudalism destroyed the original challenges of life for the Indonesian people. In the darkness of the colonial era, zakat was managed individually by Muslims. At the beginning of the 20th century, an important breakthrough regarding zakat was carried out by Muhammadiyah (1912) led by K.H. Ahmad Dahlan in Yogyakarta. Muhammadiyah was the first religious organization to take steps to organize zakat collection among its members. After independence, the Ministry of Religion was championed by Muslims in the context of implementing the principle of the one and only God in the state ideology of Pancasila and the provisions of 29 of the 1945 Constitution. The Ministry of Religion was formed by the Sjahrir II cabinet on January 3 1946 with the first Minister of Religion, the late HM Rajidi (Fuad Nasar, 2021).

2. Form of Distribution of Zakat Funds for the Education Sector

There are two models for distributing zakat funds to the education sector. Firstly, through coordination with the Education Service, and secondly with the Social Service. According to the Education Department, zakat is usually obtained from teachers at schools. For teachers, it is coordinating with each school or UPT because elementary

school teachers coordinate school UPT teachers. For junior high schools, schools usually automatically coordinate the UPZ, while the UPZ can distribute a maximum of 60% of the funds collected.

Specifically in the education sector, the Sleman Regency National Amil Zakat Agency has distributed at least IDR 588,704,700. For more details, here are the details:

NO	Distribution of Zakat	Number of Distributions
1	Elementary School	Rp. 181.950.000
2	Junior high school	Rp. 315.264.000
3	Senior high school	Rp. 91. 490.700
	Amount	Rp. 588.704.700

Table 1. Distribution of BAZNAS Sleman funds in the education sector (Majalah BAZNAS Kab. Sleman, 2020)

The following are the forms of BAZNAS Sleman programs in distributing zakat funds, namely:

1. Sleman is Productive

Baznas Sleman has 3 programs consisting of: Productive Sleman, Healthy Sleman, and Takwa Sleman. The first is that Sleman is productive. According to Mr. Iskandar, deputy chairman II in the field of distribution and utilization, he revealed that the Productive Sleman program is a social program aimed at helping or channeling business capital to *mustahiq* and the poor who already have businesses. Where in 2018, BAZNAS Sleman targeted this program at individuals. However, in 2020 we changed the assistance and targeted groups, of which this group consists of four bases, namely the first is the Mosque Base, the second is the Convert Base, the third is the Disability Base and the last is the Social Base and to date there have been 258 groups. .

According to the BAZNAS Sleman bulletin (2020), distribution of aid to the Productive Sleman program includes:

- a) Assistance such as capital for productive economic businesses for groups.
- b) Assistance such as capital for productive economic businesses for disability groups.
- c) Capital assistance for productive economic businesses for groups of converts to Islam.
- d) Business management training assistance.
- e) Business consultation assistance and direct assistance for *mustahik*, assistance provided in the program.

Productive Sleman is prioritized for *mustahik* who already have business embryos, with the amount of assistance in accordance with the results of proposal verification and in accordance with the accumulated financial capabilities of BAZNAS. From the presentation of the interview results, the development of this program is quite good considering that more than 200 groups have received this program plus there are 7 mosques which have become places or centralization of the program by functioning mosques as economic points in the form of cheap stalls. The manager of this mosque stall is from the mosque's youth team. This is so that Mosque Youth (REMAS) has positive activities outside of its internal work program. One example of a mosque stall that has been held is on the iron road near the Indonesian

Islamic University (UII) campus. There is the Mart Baiturrahman Mosque. Apart from that, BAZNAS Sleman also has an empowerment program for converts to Islam. So far there have been 10 groups in 10 sub-districts, the group of converts has around 725 members, the number of members is in 10 sub-districts in Minggir, Danurejan, Turi, Pakem, Prambanan, Kalasan Ngaglik, Sleman, Berbah and Gamping sub-districts.

2. Healthy Sleman

The second program from BAZNAS Sleman is Sleman Healthy. The Sleman Sehat Program is one of the Sleman Regency BAZNAS programs whose aim is to help mustahik or people who have mental or health disorders. According to the BAZNAS Sleman bulletin, the healthy Sleman program is a program that helps mustahik who experience health problems, including:

- a) Health assistance for the poor suffering from stage 4 cancer with compensation of IDR 3,000,000.
- b) Routine dialysis treatment for the poor with compensation of IDR 3,000,000.
- c) Poor people who have been hospitalized for at least 3 days and have not been able to pay the treatment costs in the amount of:
 - Up to 5,000,000, up to 1,000,000.
 - More than 5,000,000 up to 10,000,000 by 2,000,000.
 - More than 10,000,000 by 3,000,000.
 - Maximum receive assistance once a year.

This program's function is to help mustahik who come from poor families, who have poor family cards or also have hope family cards. This card has been issued by the Social Service through a Decree from the Regent. That is the basis for determining poor status. This healthy Sleman helps sick mustahik, the disease is like kidney failure, dialysis. Even though they have received BPJS, BAZNAS Sleman still helps with transportation in the form of an ambulance for mobilization to the hospital they support. The details of the assistance are as follows:

NO	Bill Amount	Flashing
1	1 million to 5 million	1 million
2	5 million to 10 million	2 million
3	10 million to 15 million	3 million

Table 2 Details of Assistance in Healthy Sleman

Then, BAZNAS Sleman also helped with cataract surgery. Most recently, we have helped 25 people in need. Apart from that, the other day on the occasion of Sleman Regency's anniversary we also carried out cataract operations for poor people. In terms of vaccination, we are also facilitators with a program entitled We Take Care of Kyai. The essence of this program is that we facilitate vaccination for students in coordination with Nahdatul Ulama and Muhammadiyah to launch this program.

3. Sleman Takwa

The final program is the Sleman Takwa Program, according to the Sleman Regency BAZNAS bulletin to help religious education activities for the community which are distributed to individuals and/or institutions that handle activities. During 2019 BAZNAS Sleman Regency provided assistance for the Sleman Takwa Program amounting to IDR 1,429,512,800, a total of 3,571 recipients, both individuals and institutions, have benefited from this program, this assistance includes:

- a. Assistance for building the mosque amounted to 2,000,000
- b. Assistance for building prayer rooms amounted to 1,000,000
- c. Assistance to Converts
- d. Religious activity

Sleman Takwa is an activity that helps the community, including converts. This conversion is divided into 2 activities. First, economic activities, and second, activities to strengthen faith. In an effort to strengthen the economy, BAZNAS Sleman helps with capital. As for strengthening the aqeedah, BAZNAS Sleman has formed a study on the theme of toharoh and prayer, so that the quality of worship of prayer converts increases. Then, BAZNAS Sleman also routinely supports Rohis (Islamic Spiritualists) who take care of villages in Sleman, numbering almost 3000 people. This 150,000 individual compensation fee is given every month.

5. Conclusion

The form of distribution of zakat funds for the education sector is channeled into the Smart Sleman program, which uses two models. Firstly, through coordination with the Education Service, and secondly through coordination with the Social Service. In distributing zakat funds, coordination is needed, in this case BAZNAS Sleman coordinates with related organizations so that there is no overlap between one and another. Apart from that, BAZNAS Sleman has 3 work programs outside the Smart Sleman program, namely: Productive Sleman, Healthy Sleman, and Takwa Sleman.

The Sleman program has been running effectively because there is no overlapping coordination with related agencies, namely the Education Agency and the Social Service. The Muhammadiyah and Nahdatul Ulama organizations last year also coordinated with each other to distribute zakat funds as a form of togetherness. With organizations or the Amil Zakat Institution (LAZ) and BAZNAS Sleman have collaborated in the form of associations once every three months to coordinate the collection and presentation of the prayer service.

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