

SYNCHRONIZATION OF ZAKAT DATA IN MAKASSAR CITY BAZNAS MANAGEMENT

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Abstract: Zakat is an Islamic nomenclature which is very important for the development and improvement of the Muslim economy. The potential for zakat receipts in Indonesia when viewed from the number of Muslim population in Indonesia is quite large. The Makassar National Amil Zakat Agency is a non-profit institution that aims to help Muslims distribute zakat, infaq, and sodaqoh to those who are entitled to receive it equally. The management of BAZNAS is very necessary for the planning function to determine activities that are relevant to the achievement of goals, how to synchronize data that is managed with the reality in the field. Therefore, it is necessary to optimize the utilization of zakat which is expected to lead to the goal of empowering zakat funds which are to achieve the benefit of the people. The optimization of zakat is carried out because zakat has considerable potential.

Keywords: Baznas, zakat, zakat management.

1. Introduction

Zakat is an act of worship included in the third pillar of Islam. In terms of its implementation, zakat is a social obligation for the aghniya '(wealthy) after their wealth meets the minimum limit (nishab) and a span of a year (haul). Zakat is an Islamic nomenclature which is very important for the development and improvement of the Muslim economy. The main sources of Islamic teachings (al-Qur'an and Hadith) have explained how zakat must be organized and managed properly¹.

The potential for zakat receipts in Indonesia when viewed from the number of Muslim population in Indonesia is quite large. If you calculate the potential for zakat from the total Muslim population, it can be seen from the National Statistics Agency that the total population in Indonesia is 270,203,900 people in 2020.² From this total population, the total Muslim population is 85% of the 270,203,900 in Indonesia that the total Muslim population in Indonesia is 229,673,315 people. If you calculate the population of Muslims from the potential for zakat fitrah only. If you calculate 3.5 liters of rice multiplied by the average price of Rp. 11,500, the result you get is Rp. 40,250, and if multiplied by the total population of Muslims, the results obtained are

¹ Ahmad Atabik, 'Manajemen Pengelolaan Zakat Yang Efektif Di Era Kontemporer', *ZISWAF: Jurnal Zakat Dan Wakaf*, 2.1 (2015), 40–62.

² Badan Statistik Nasional, *Statistik Indonesia 2021*, (Jakarta: Badan Pusat Statistik, 2021), h.87

Rp. 9,244,350,928,750 or approximately Rp. 9 trillion of the potential zakat that can be obtained. That's just zakat fitrah, not other zakat, such as professional zakat, wealth zakat, and others.

If we calculate for the city level, for example the city of Makassar according to the data from the statistical center in the city of Makassar in 2021 is 1,423,877 inhabitants in 2020.³ From the total population, if you calculate the total population of Muslims around 85% of 1,423,877 people, the results obtained are 1,210,295.45 people in the city of Makassar. If you calculate the potential for zakat fitrah only. If you calculate 3.5 liters of rice multiplied by the average price of Rp. 11,500, the result you get is Rp. 40,250, and if multiplied by the total population of Muslims, the results obtained are Rp. 48,714,391,862,5 or approximately Rp. 48 billion potential zakat that can be. That's just zakat fitrah, not other zakat, such as professional zakat, wealth zakat, and others.

It is only the potential for zakat and this potential is difficult to implement if it is not supported by zakat management because one of the basic components that can affect zakat management is data synchronization, but on the one hand the facts show that based on data from the Makassar City BAZNAS that the collected zakat funds are Rp 235,487,957, which was distributed Rp 126,381,700, to Muzakki 2746 people, and mustahiq 353 people.⁴ Seeing from the data above that the actual potential for collecting zakat funds has not been fulfilled, this could happen because the data has not been synchronized and there are still many amil zakat institutions that have not been recorded in the Makassar City BAZNAS.

The Makassar National Amil Zakat Agency is a non-profit institution that aims to help Muslims distribute zakat, infaq, and sodaqoh to those who are entitled to receive it equally. In her research, Fatriana explained that the Makassar City BAZNAS revealed that the potential for zakat in Makassar City reached approximately 7 billion. However, Makassar City BAZNAS has not been able to reach that number. In fact, of the 1.3 million residents of Makassar City, 80% are Muslims. The management of zakat in Makassar City has not run optimally due to various factors. There is still a big question mark why these factors have not been able to be handled properly. In fact, zakat can be one of the efforts to alleviate poverty.

Based on the above phenomenon, the authors are interested in knowing how the actual potential of zakat is because zakat will not be distributed properly without good zakat management or management.

Based on the background above, so that the formulation of the problem is:

1. How to synchronize Zakat fund data in Makassar City BAZNAS?
2. How is data synchronization on zakat management at BAZNAS Makassar City?

2. Method

³ Badan Pusat Statistik Kota Makassar, *Kota Makassar dalam Angka 2021*, (Makassar: Badan Pusat Statistik, 2021), h.45

⁴ Baznas Kota Makassar, "data dana zakat yang terhimpun", diakses <http://www.baznasmakassar.com>, pada tanggal 2 Mei 2021 pukul 13.31

The research method that we use is a qualitative method which according to John W. Creswell that qualitative research is a process of inquiry to understand social problems or human problems based on the creation of a holistic picture that is combined with words and reports views of information in more detail and compiled based on scientific background or scientific facts.⁵ Which is where this research method uses a literature review approach through BAZNAS data in the city of Makassar, the arguments of the Qur'an and Hadith, a sociological approach in which how is the relationship between muzaki and mustahik in distributing zakat funds, as well as a phenomenological approach which looks at the facts in the field through data provided by BAZNAS in the city of Makassar

So, what we will examine is how to synchronize data on BAZNAS management in Makassar, therefore we use this research whether the data presented by BAZNAS is in accordance with the data in the field.

3. Results and Discussion

A. Data Synchronization of Zakat Funds at BAZNAS Makassar City

According to data from the Ministry of Religion in 2020 the Muslim population in Indonesia reached 87.21% of the total population of 273.5 million people. This indicates that Indonesia has a very large zakat potential. According to research by BAZNAS, Bogor Agricultural University (IPB) and the Islamic Development Bank (IDB), the potential for zakat nationally is IDR 217 trillion.⁶ For this reason, it is necessary to manage BAZNAS zakat which is quite good, especially in terms of data collection that must be in sync with the amount of zakat funds collected, so a good calculation of zakat funds is needed, for example in Malaysia applying accounting standards that are guided by accounting to overcome accounting problems that usually occur and financial reporting. This is done to reduce differences between companies that have paid zakat and carry out arbitrariness in terms of management, reporting methods, computing, and presentation of financial statement information, so from Malaysia using zakat accounting standards with AAOIFI FAS 9 (Accounting and Auditing Organization of Islamic Financial Institutions and Financial Accounting Standards for Zakat) on zakat such as determining the basis of zakat, measuring zakat items and how much zakat is based on and disclosing their financial statements to Islamic banks, applying the 2.5 percent standard using calendar I. slam, calculates net assets (current assets) and net investment funds (net capital) which first calculates cash, receivables after deducting accounts payable, assets sold and net financing assets (excluding unearned income).⁷

⁵ Samsu, *Metode Penelitian: Teori dan Aplikasi Penelitian Kualitatif, Kuantitatif, Mixed Methods serta Research&Development* (Jambi: Pustaka Jambi, 2017) h.85

⁶ Clarashinta Canggi, Khusnul Fikriyah dan Ach.Yasin, "Potensi Zakat dan Realisasi Dana Zakat Indonesia". *al-Uqud: Journal of Islamic Economics* Vol.1 No.1 Januari 2017, h.16

⁷ Nur Barizah Abu Bakar, "A Zakat Accounting Standar (ZAS) for Malaysian Companies". *American Journal of Islamic Social Sciences* Vol.24 No.4 2007, h.78-79

Furthermore, the potential for zakat on BAZNAS in Makassar city if we want to synchronize the first zakat data, we see the total population of Makassar city for 2020 according to the Makassar City Central Statistics Agency reaching 1,423,877 people if we count the number of Muslim residents say 87.21% then the total Muslim population in Makassar is 1,241,763 people, which means that the potential for zakat is quite large. If we calculate the potential for zakat, for example zakat fitrah, if we calculate 3.5 liters of rice multiplied by the average price of Rp. 11,500, then the result obtained is Rp. 40,250 when multiplied by the number of Muslim residents in Makassar city, the potential zakat obtained is Rp. 49,980,960,750 or more or less if rounded up the value reaches IDR 50 billion for potential zakat. That's just zakat fitrah which is calculated not including zakat maal, professional zakat and others.

Despite the fact that to achieve this potential it has not been possible because according to the data we have, the table can be seen as follows.

Date	Funds Raised	Disbursed Funds	Muzakki	Mustahiq
2 May 2021	Rp 235,487,957	Rp 126,381,700	2746	353
16 June 2021	Rp 1,891,336,981	Rp 906,802,700	2746	2483

In the table it is explained that the amount of funds collected that we got from the official website of BAZNAS Makassar City on May 2, 2021 where the funds collected were Rp. 109,106,257 which means that zakat funds have not been distributed, Muzakki 2746 people and Mustahiq 353 people. On June 16, 2021, there was an increase where the funds collected were Rp. 1,891,336,981 which were channeled by Rp. 906,802,700 if calculated, the remaining funds amounted to Rp. 984,534,281 which means zakat funds have not been distributed, Muzakki 2746 people and Mustahiq 2483 people.

The data above can be concluded that the Makassar City BAZNAS has changed in terms of data collection and management, although the data collection target is still far from expectations because the potential to collect zakat funds has not been fulfilled.

B. Data Synchronization on Zakat Management at BAZNAS Makassar City

The management of BAZNAS is very necessary for the planning function to determine activities that are relevant to the achievement of goals, how to synchronize data that is managed with the reality in the field. Therefore, it is necessary to optimize the utilization of zakat which is expected to lead to the goal of empowering zakat funds which are to achieve the benefit of the people.⁸

The management of zakat management is carried out by the Makassar City National Amil Zakat Agency, starting from the kelurahan, sub-district level with those handled by the Community Welfare sector both in the kelurahan and in the sub-district. The determination of the Makassar City BAZNAS management is determined

⁸ Tika Widiastuti dan Suherman Rosyidi, "Model Pendayagunaan Zakat Produktif oleh Lembaga Zakat dalam Meningkatkan Pendapatan Mustahiq". *JEBIS* Vol.1 No.1 Januari-Juni 2015, h.93

based on a decree from the Head of the Regional Office of the Ministry of Religion of South Sulawesi Province.

In collecting zakat, infaq, and sadakah funds at the Makassar City BAZNAS, it can be done by direct transfer to an account owned by Makassar City BAZNAS, secondly, submitting it directly to Amil or BAZNAS management at the BAZNAS office, third through UPZ-UPZ formed based on SKPD. Makassar city government offices.

The form of distribution at BAZNAS Makassar City, namely: first, it is consumptive which is given in cash or immediately runs out. Second, it is productive in the sense that the distribution is provided in the form of trainings for mustahik. In the management of zakat management, there are still mistakes. The distribution of zakat is still family in nature. Distribution for prehistoric residents is still considered not optimal.⁹

For example, in the city of Makassar, there is still an unequal distribution of zakat funds given to residents. There are even families who should have received financial assistance but were not recorded.

Why is zakat optimization done because zakat has a large enough potential. Indonesia is a country that has the largest Muslim population in the world. Even though it is located far from the Arabian peninsula, which is predominantly Muslim, Indonesia is actually known as the country with the largest Muslim population in the world.

The causes of the unfulfilled potential for zakat that are expected at BAZNAS Makassar City are as follows.

1. People do not want to pay zakat at BAZNAS or LAZIS because there are family factors where people feel it is better if zakat is given to mustahiq who are still part of the family or relatives.¹⁰
2. The distribution of zakat that is distributed is only used for consumptive needs and is not used productively so that the synchronization of zakat data does not work well just because the distribution of zakat is carried out before Eid al-Fitr to issue zakat fitrah.
3. Lack of socialization about zakat so that people will issue zakat depending on their income and people tend not to know that zakat has various kinds, namely zakat fitrah, zakat maal, professional zakat, trade zakat, agricultural zakat and others.¹¹

⁹ Trisno Wardy Putra, 'MANAJEMAN ZAKAT PADA BADAN AMIL ZAKAT'. *Jurnal Hukum Ekonomi Syariah*. Vol 2, No. 2. 2019. hal 218.

¹⁰ Abdul Hafiz Daulay dan Iryad Lubis, "Analisis Faktor-Faktor Penyebab Keengganan Masyarakat Membayar Zakat Melalui Instansi BAZIS/LAZ di Kota Medan". *Jurnal Ekonomi dan Keuangan* Vol.3 No.4 2006, h.250

¹¹ Muliati dan Siti Cheriah Rasyid, "Persepsi Masyarakat Terhadap Kesadaran Muzakki dalam Membayar Zakat di Kabupaten Pinrang, *DIKTUM: Jurnal Syariah dan Hukum* Vol.17 No.1 2019, h.31

Therefore, one solution to overcome the non-synchronization of zakat data in BAZNAS is as follows:¹²

1. Provide public understanding about the importance of issuing zakat and how to implement it.
2. Make improvements in terms of zakat management, especially Human Resources so that BAZNAS can be formally and financially independent.
3. More accountable and transparent in distributing zakat and its control must be in accordance with sharia.
4. Revise the regulation if there is something that needs to be improved, be more incentive, more assertive and synergize by collaborating between OPZ and the Government.

3. Conclusion

Based on the readings in the research above regarding Zakat Data Synchronization in Makassar City BAZNAS Management where zakat is a certain amount of property that is required by Allah SWT which is handed over to people who are entitled to it in accordance with the Qur'an and As-Sunnah. The purpose of zakat management is to improve effective and efficient zakat management services and the use of zakat in an effort to alleviate poverty and improve welfare. And for accounting standards in addition to following PSAK 109, they must also follow accounting standards according to AAOIFI that zakat means blessing, being pure and developing pious deeds. In sharia that zakat is an obligation whose funds must be paid for a certain type and at a certain time, the government is given the authority to give shareholders the authority to pay zakat personally, which is commonly known as zakat assets after they have to follow instructions from BAZNAS in making payments using a combined nisab.

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¹²Lukman Hamdani, M.Yasir Nasution dan Muslim Marpaung, "Solusi Permasalahan Perzakatan di BAZNAS dengan Metode ANP: Studi tentang Implementasi Zakar Core Principles". *Jurnal Muqtasid* Vol.10 No.1 2019, h.48-50

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