

Analysis of the Management Control System in Receiving and Distribution of Zakat At Baznas Kota Medan Office

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Article Information	Abstract
Article History: Received : 8-08-2023 Accepted : 20-08-2023 Published: 20 -09-2023	This study aims to be able to understand more deeply about information science and knowledge, especially knowing the management control system in receiving and distributing zakat. This type of research is a qualitative research method, the research data is more concerned with the interpretation of the data found in the field. The management of collecting zakat funds carried out by the BAZNAS Office is a management that can be said to be quite good, showing that public awareness to spend their wealth for zakat always increases every year. This explains that the enthusiasm of the people of Medan City in paying zakat is very good and this can be an effective thing to improve welfare and reduce the poverty rate of the people of Medan City. But the management control system in managing zakat funds at BAZNAS is still not good because the leadership does not involve the lower management in preparing the BAZNAS budget and program every year where there is still a discrepancy between revenue and distribution.
Keywords: Baznas, Management Control, Acceptance and Distribution of Zakat	

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INTRODUCTION

Every Muslim who has the ability to clean and purify some of his assets and soul is obliged to pay zakat. Zakat is not considered a form of worship but rather an obligation that must be carried out by every Muslim to close the gap between the lives of the rich and the poor. Muslims who have the financial capacity to do so are required to pay zakat, which is considered as an act of worship. In line with the objectives of zakat, which include alleviating poverty, achieving equal distribution of wages, and increasing the welfare of the people and the nation, zakat has a significant role in encouraging the people's economy (Astuti, 2022).

The current economy is growing solidly and quickly, causing the majority of actors to use various legal and illegal methods to survive and increase profits. Economic activity

shows that capital companies, the actors, can engage in competition and benefit from these activities. In addition, there are environmental organizations that cannot even cover their most basic expenses (Batubara & Marliyah, 2022).

As for zakat institutions in Indonesia in Law No. 23 of 2011 explains the regulations regarding the management of zakat, that in this case BAZNAS in the operation and implementation of the collection, distribution and utilization of zakat can be assisted by LAZ (Lembaga Amil Zakat).

In this case LAZ will form a Zakat Management Organization (OPZ) which will always be supervised and monitored by the central government and BAZNAS (National Amil Zakat Agency) which has almost the same role as BAZNAS, namely acting as the implementation/operation of collection, distribution and utilization of ZIS funds. in Indonesia (Maha & Aisyah, 2022) BAZNAS is a zakat institution whose management aims to optimize professional management carried out by the community and government regarding the collection, distribution of zakat funds, utilized by the community to realize community welfare such as overcoming poverty and helping the poor

However these organizations are constrained in their work as they rely heavily on voluntary charitable sadaqah and zakat. The potential for zakat is very large, but it has not been optimally absorbed. So that in this context the management of zakat funds carried out by zakat institutions or institutions must be carried out optimally, to realize the goals of zakat itself, to be maximized, then the people's economy can be empowered

RESEARCH METHOD

The type of research the author uses is qualitative research. The location of this research which was carried out by the author as an object was carried out at BAZNAS Medan City which is located at Jalan Warrior No. 95, Glugur Darat I, Kec. East Medan. Medan City, North Sumatra, the data used is primary data with data collection techniques including observation, interviews and recording. research using data analysis techniques, namely the Mails & Huberman model

Data analysis techniques are the process of searching for and compiling the collected data so that the data can be concluded and used as information that can be understood by oneself and others. Meanwhile, qualitative data analysis is inductive, namely data that is obtained and developed through certain relationship patterns or becomes a hypothesis. According to Miles and Huberman, activities in qualitative data analysis are carried out interactively and continue continuously until completion. So that the data is saturated, these activities include data reduction, data presentation, and data verification. Therefore, the research uses data analysis techniques, namely the Mails & Huberman model with data collection stages (Sugiyono, 2017)

1.Data Collecting (Data Use)

This data collection is the stage of collecting data through observation, interviews and documentation. Where the researcher is the key instrument in collecting data, because the longer the researcher is in the field, the greater the amount of data obtained and the more varied it will be. There is data that can be observed and data that cannot be observed, for example regarding feelings and hearts.

2.Data reduction (Data reduction)

Data reduction is by selecting and focusing on what is important and summarizing the main data. Where data reduction occurs, field reports are summarized, the main things are selected and focused on the important things and themes or patterns are looked for. If field reports as raw materials are shortened, reduced, arranged systematically so they are easier to control.

The data produced provides a sharper picture of the results of observations and also makes it easier for researchers to search for the data obtained if necessary. Data reduction can also help and provide code for certain aspects.

3.Data Display (Data Presentation)\

Mentions that what is often used in presenting data in qualitative research is narrative text. So that researchers do not get lost in the data collection and can see the overall picture or certain parts. In such research, efforts must be made to create measuring tools, namely interview guidelines, observation guidelines and documentation guidelines.

RESULTS AND DISCUSSION

1. Management Control System in receiving and distributing zakat at the Medan City BAZNAS office

The structural formation of the organization is carried out to collect and organize all the necessary resources, including humans, for the desired work. From this organizational structure, starting from the aspect of collecting zakat from Muzakki until the zakat is distributed to the hands of mustahik. Collaboration from BAZNAS with government agencies, and collaboration with mosques throughout Medan City by holding zakat collection posts, up to direct delivery to BAZNAS Medan City The increase in the amount of zakat, infaq and shadaqah receipts also has a big influence on zakat distribution. Management of the distribution of zakat to the poor or muzakki and from year to year it has been able to meet the targets and the enthusiasm of the people of Medan City in giving zakat is quite good so that zakat can be distributed evenly to several sub-districts and sub-districts. The table above explains that the distribution of zakat funds carried out by BAZNAS Medan City has met the targets and objectives of zakat, namely being a tool to minimize poverty rates or reduce the volume of poverty rates. The presence of zakat funds can be an effort to empower the less fortunate. The distribution figure which increases every year is fantastic and guarantees that BAZNAS Medan City has succeeded in becoming a forum and connector between musakki and mustahik.

Every year the number of zakat distribution increases due to the number of zakat receipts also increasing. In 2017 the distribution of zakat increased very rapidly from three years earlier. Medan City BAZNAS distributes zakat in the amount of IDR 1,095,310,800,-

The increase in the amount of receipt of zakat, infaq and shadaqah also greatly affects the distribution of zakat. Management of the distribution of zakat to the poor or muzakki and from year to year it has been able to meet the targets and the enthusiasm of the people of Medan City in giving zakat is quite good so that zakat can be distributed evenly to several sub-districts and sub-districts. The table above explains that the distribution of zakat funds carried out by BAZNAS Medan City has met the targets and objectives of zakat, namely being a tool to minimize poverty rates or reduce the volume of poverty rates. The presence of zakat funds can already be one of the efforts to empower the

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Every year the amount of zakat distribution has increased because the amount of zakat received has also increased. In 2017 the distribution of zakat has increased very rapidly from the previous three years. BAZNAS Medan City distributed zakat of IDR 1,095,310,800 (Data Source: BAZNAS Medan City).

The collection and distribution of zakat has always increased every year, but the increase has been drastic in 2017. BAZNAS of Medan City is always making more innovations for collecting zakat funds and distributing zakat which is better than the previous year.

Both models of zakat distribution have been carried out well by BAZNAS Medan City. By providing assistance to people in need it can improve the economy of the people. Based on the description above, it shows that the Medan City BAZNAS distributes consumptive (momentary assistance) and productive (empowerment) distribution.

BAZNAS Kota Medan carries out collective empowerment with the aim of alleviating the burden on mustahik to be used directly for daily needs such as rice, school equipment, scholarships, assistance with religious facilities and others. While productive distribution is in the long term in terms of empowerment such as providing assistance to farmer groups, sewing machines to housewives, facilities and infrastructure for fishermen.

Based on the results of research that has been carried out previously, this discussion section will answer the research formulation, namely the Management Control System in receiving and distributing zakat at the BAZNAS office in Medan City. In receiving and distributing zakat at BAZNAS in Medan City, BAZNAS managers have implemented various management functions, among others are

- a. Planning (Planning), Planning in zakat management must be based on applicable laws and regulations, this becomes important in zakat management activities. Starting from organizational structural planning, collection and distribution must be based on statutory regulations.
- b. Organizing (Organizing), the preparation of the organizational structure of Regency/City BAZNAS is regulated in the National Amil Zakat Agency Regulation No. 03 of 2014 concerning the Organization and Work Procedures of Provincial National Zakat Amil Bodies and Regency/City National Zakat Amil Bodies.
- c. Actuating, In terms of the implementation of all the planning agendas above, everything has been implemented properly starting from recording the number of muzakki, disseminating important tithe materials, outreach, collaboration with surrounding mosques, collecting zakat directly to the BAZNAS office or through an account which has been provided by the Medan City BAZNAS Office.
- d. Supervision (Controlling), Supervision is a way or tool to ensure that plans have been implemented in accordance with plans that have been set. Supervision of Medan City BAZNAS zakat distribution is almost the same as the management of supervision of zakat collection. The form of supervision of Medan City BAZNAS is carried out by the Internal audit unit where it shapes the activities and orientation of the Zakat Collection Unit (UPZ) management at the Medan City Level.

This internal audit unit supervises the sharia and financial audit systems. The internal audit unit every six months and at the end of the year is obliged to report the implementation of the management of zakat, infaq and shodaqah and socio-religious dans to the provincial and city BAZNAS

Evaluation (Evaluation), The form of evaluation of BAZNAS Medan City is an evaluation carried out 2 times a year or you could say every 6 months which discusses all ongoing work programs and evaluation of work programs that are still not optimal. As for the form of evaluation of BAZNAS Medan. Consumptive BAZNAS Evaluation, Consumptive utilization of zakat is very necessary to overcome the problems faced by mustahik in the short term.

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2. Supporting and Inhibiting Factors for Implementing Management Functions

BAZNAS is an institution for collecting and distributing zakat funds in order to reduce poverty and improve the quality of life of mustahik. BAZNAS City of Medan carries out community empowerment but does not make the community dependent on the BAZNAS assistance program, because BAZNAS empowers in the form of financial assistance for joint ventures with the ultimate goal of making the poor self-reliant, and building capabilities to advance themselves towards a better and sustainable life.

The purpose of zakat is not just to serve the poor consumptively, but has a more permanent goal, namely alleviating poverty. To realize BAZNAS' efforts in empowering poor communities in Medan City. There are several things that are supporting and inhibiting factors a. Supporting Factors, Community Response is very high in giving zakat, Response and participation of the people of Medan City in giving zakat is very high. One of the responses of the people of Medan City is to pay zakat on time. Adequate Funds To carry out operational activities adequate funds are needed. BAZNAS funds to carry out empowerment activities and funds for assistance to the poor are sufficient. Collaboration with the government, cross-sectors implemented by BAZNAS Medan City makes various institutions involved, for example the implementation of socialization by making government officials involved in it as resource persons. The community's desire to change, limited circumstances do not dampen the spirit of change possessed by the mustahik group who receive empowerment assistance, in fact the community's enthusiasm for learning is very great.

Inhibiting Factor, Lack of availability of Human Resources (HR). The lack of facilities and infrastructure. The lack of adequate facilities and infrastructure is one of the factors inhibiting BAZNAS in improving the quality of its performance. There is no official BAZNAS office. We know that an office is a place to take care of work and carry out work. BAZNAS is a place to collect, distribute and utilize zakat.

CONCLUSION

The management of collecting zakat funds carried out by the BAZNAS Office is a management that can be said to be quite good, showing that public awareness to spend their wealth for zakat always increases every year. This explains that the enthusiasm of the people of Medan City in paying zakat is very good and this can be an effective thing to improve welfare and reduce the poverty rate of the people of Medan City. But the management control system in managing zakat funds at BAZNAS is still not good because the leadership does not involve the lower management in preparing the BAZNAS budget and program every year where there is still a discrepancy between revenue and distribution.

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