

EFFECTIVENESS ANALYSIS OF ZAKAT DISTRIBUTION BAZNAS BARRU DISTRICT

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ABSTRACT

This research is motivated by the low realization of zakat distribution in Barru District due to the low ratio of the amount of zakat distributed rather than those collected. This study aims to analyze the effectiveness of the zakat distribution. Effectively is realized by targeting accuracy, quality, quantity, monitoring, and controlling the distribution of zakat. The research method has been carried out using qualitative and descriptive approaches. The informant consists of the Vice Chairman of Baznas Barru District, members of BPD Lawallu and 'mustahik'. The data collection technique has been conducted using interviews, observation, and internet searching. The data analysis technique started by organizing the data, simplifying the data, processing the data analysis, and drawing conclusions. The results showed that Baznas Barru was effective in targeting accuracy, strategy, monitoring and controlling, and quantity but could have been more effective in quantity.

Keywords: Zakat

1. INTRODUCTION

Barru Regency has quite a lot of potential and natural wealth, such as the industrial, agricultural, plantation, animal husbandry, forestry, handicraft, and tourism sectors. One of the most prominent sectors is the marine and fisheries sector (Sulselprov.go.id, 2022). With a long coastline almost 80 km from the border of Pangkep Regency and Parepare, Barru Regency has considerable marine and fisheries potential. Shrimp, milkfish, tilapia, and pearl oysters are commodities to be developed. The industrial sector is currently growing rapidly in Barru Regency, this is supported by the presence of Garongkong Ferry Port, The Awerange Port, and the soon operation of The South Sulawesi Train crossing Barru Regency.

Seeing the potential that is so great, it is only natural that the economy of Barru Regency can grow forward and its people live in prosperity. But in reality, there are still people who are classified as poor. Barru is one of the districts with a relatively low percentage of poor people in South Sulawesi. However, based on BPS (Central Statistic Agency) data for Barru Regency, there has been an increase in the poverty rate from 14.92 thousand people in 2019, or 8.57%, to 15.18 thousand people in 2021, or 8.68%. Residents on this poor line have a per capita expenditure of Rp.351.924 per month (BPS Barru,2022).

One of the causes of poverty is the non-creation of an equitable income distribution. The practice of capitalist economics that dominates the world today, it creates social injustice in the whole country and its people. Structural inequality between economic actors is pronounced. The poverty rate is increasing along with the growing number of unemployed. Economic actors with limited capital cannot compete with large capital owners.

Seeing the inequality between producers and consumers in capitalist and socialist distribution practices that give rise to injustice, it is seen as necessary to look at this distribution differently. An answer in answering the above problem is to apply distribution according to the concept of Islam. The Islamic economic system is a system that, in its implementation, places great emphasis on a system that is and upholds honesty and welfare.

It is undeniable that in this life many of us are less able to gain access to the economy properly. There is a stark gap between the rich and the poor. In the Islamic economic system the state is obliged to guarantee the creation of a distribution of wealth. This fairness in distribution is reflected in the prohibition in the Qur'an (QS. Al-Hasyr [59]: 7)

مَا آفَاءَ اللَّهِ عَلَىٰ رَسُولِهِ مِنْ أَهْلِ الْقُرَىٰ فَلِلَّهِ وَلِلرَّسُولِ وَلِذِي الْقُرْبَىٰ وَالْيَتَامَىٰ وَالْمَسْكِينِ وَابْنِ
السَّبِيلِ لِكَيْ لَا يَكُونَ دُولَةً بَيْنَ الْأَغْنِيَاءِ مِنْكُمْ ۚ وَمَا آتَاكُمُ الرَّسُولُ فَخُذُوهُ وَمَا نَهَاكُمْ عَنْهُ
فَانْتَهُوا ۚ وَاتَّقُوا اللَّهَ ۚ إِنَّ اللَّهَ شَدِيدُ الْعِقَابِ ۗ

So that wealth is not only circulated among the rich, but is expected to contribute to the welfare of society as a whole. Therefore, in the Islamic economic system, the accumulation of wealth

by a group of people must be avoided and measures are taken automatically to move the flow of wealth.

The Islamic economic distribution system is divided into two ways, namely, economic mechanisms and non-economic mechanisms. Economic mechanisms include productive economic activities in the form of various property development activities in mu'amalah contracts, such as opening up the broadest possible opportunities for the continuation of the causes of individual ownership and property development through investment, prohibition of hoarding property, overcoming the circulation and concentration of wealth in a few groups, prohibition of monopoly activities, and various frauds and prohibitions on gambling, usury, corruption and bribery (Al Jawi, 2022). To overcome the uneven distribution, the government can go this way.

The second way is a non-economic mechanism to create economic balance in society. The ways to distribute assets with non-economic mechanisms include: 1) Giving zakat assets paid by muzakki to mustahiks; 2) The provision of infak, alms, and waqf from the able to the needy; and 3) Division of inheritance to heirs, etc. Then, what is no less important is to optimize sukuk instruments that can be used as a source of financing for state development to improve public services.

The National Amil Zakat Agency, which exists at the regional level to the central level, has the authority to collect zakat from muzakki and distribute it to mustahik. Similarly, Barru Regency Baznas as an institution that collects and distributes zakat in Barru Regency, has managed zakat well. This can be seen from the achievements and awards that have been won. In 2018 BAZNAS Barru Regency won the Zakat Award charter at the Best Zakat Collection Growth. Then in 2020, BAZNAS Barru received two Zakat Award nominations, namely the Best BAZNAS Branding category and the Best Zakat Campaign nomination held by the central BAZNAS.

Another achievement that has been achieved is that BAZNAS Barru Regency has received a fair opinion assessment without exception to its financial statements from the Public Accounting Firm in 2016 and received an Accreditation rating of A Sharia Compliant Audit Opinion from the Ministry of Religion of the Republic of Indonesia in 2019. But behind this success, there are shortcomings that need to be corrected. The results of Jannah's research (2021) showed that in 2020 Baznas of Barru Regency managed to become the most collected zakat in the province of South

Sulawesi, amounting to IDR. 23,501,475,516, but of this amount distributed only IDR. 13,983,527,661 or only 59.5%. Compared to the second place, Baznas of Bone Regency collected IDR. 16,981,156,743 and distributed as much as IDR. 16,667,792,662 or 98.1%. or Baznas Pinrang Regency in third place with the number of zakat collections in 2022 of IDR.10,822,155,390 and distributed as much as IDR.9,363,807,054 or 86.5%.

Based on the description above, this paper intends to see the effectiveness of zakat distribution by Baznas of Barru Regency to realize zakat as one of the mechanisms that can level the distribution of wealth in the Islamic economic system.

2. METHODS

This research is a qualitative field research that intends to understand the phenomena experienced by the research subject, for example behavior, perception, motivation, action and so on are described descriptively in the form of words and language in a special natural context and by utilizing various scientific methods (Moleong, 2013). This research seeks to learn the actions and behaviors of the Baznas of Barru Regency in its natural context of distributing zakat.

The approach used by the researcher in this study is a qualitative approach with a descriptive method data type, which is a method that guides the researcher to explore and or photograph the situation to be studied thoroughly, broadly and in depth (Sugiono,2009). In this study, the researcher focused on a systematic explanation, namely describing Baznas Barru's behavior in distributing zakat by adhering to proven theories regarding the effectiveness and distribution of zakat. The data sources used are primary and secondary data. The Informant in this research consists of Chairman of BPD Lawallu and public figure.

3. RESULTS AND DISCUSSION

Robbins defines effectiveness as the level of achievement of short-term and long-term organizations (Robbins, 2010) Effectiveness means carrying out the right work. Effectiveness means the ability to choose the right goals. An effective manager is a manager who chooses the right job to run. effective is a measure that expresses how far the target (quantity, quality and time) has been achieved by management, for which the target has been determined in advance. Or Effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved. The greater

the percentage of targets achieved, the higher the effectiveness (Kurniawan, 2005). There are four effective criteria or measures, namely:

1. Clarity of goals to be achieved, this is maximized so that employees in carrying out tasks achieve targeted goals and organizational goals can be achieved.
2. Clarity of strategy for achieving goals, it is known that strategy is "on the path" that is followed in making various efforts in achieving the specified goals so that implementers do not get lost in achieving organizational goals.
3. An educational system of supervision and control, given the imperfect nature of human nature, the organization's effectiveness demands a system of supervision and control.
4. Job satisfaction the level of feeling of the consumer after comparing what he receives and his expectations. If you are satisfied with the value provided by the product or service, it is very likely to become a customer for a long time.

a. Target Accuracy

There are eight asnaf or zakat recipients: fakir, miskin, amil, muallaf, riqab or slave, gharim, fisabilillah, ibn sabil. To ensure that the data of people who are entitled to receive zakat in Barru Regency before carrying out the distribution of zakat Baznas Barru Regency conducts the following data collection;

1. Muzakki dan mustahik data collection

The data collection carried out by the Barru Regency Baznas aims to obtain data on the people of Barru regency who are required to issue zakat such as professional zakat, agriculture, animal husbandry, trade and so on. Vice versa, data collection is carried out to correctly identify the data of the Barru Regency people entitled to receive zakat.

Baznaz of Barru Regency synergizes with the Local Government in obtaining data on fakir and miskin in all areas of Barru Regency. According to a member of the Village Consultative Body (BPD) Lawallu Village, the Barru Regency Baznas gave confidence to the village to recommend the names of the fakir and miskin who are entitled to receive zakat.

This will certainly produce data on the poor with accuracy, comprehensiveness and ease. The reason is clear that the local government knows the exact situation of its citizens as a whole. So that deviations in the distribution of zakat can be minimized properly. After that, to ensure the validity of the data provided by the local government, baznas barru active service eats a clarification directly in the community to confirm its veracity.

2. Mustahik Card

To improve services to the Baznas mustahiks of Barru District handed out mustahik cards. This card aims to make it easier for mustahiks to receive zakat. In addition, mustahik cards guarantee the accuracy of zakat recipients are those who have actually been in the database of Barru Regency Baznas.

3. Establishing Baznas Active Services

Volunteers carry out the distribution of zakat in Barru Regency in the form of a special team called the Baznas Active Service (LAB). Its main task is to actively distribute zakat in villages or sub-districts and sub-districts that are its working areas. In each village / kelurahan and sub-district has one (1) Baznas Active Service volunteer.

b. Strategy

The zakat distribution strategy in Barru Regency is manifested in various zakat distribution programs that are planned and based on urgent priorities. The zakat distribution programs by Baznas Barru is as follows;

1. "Barru Sejahtera" is business capital assistance for productive creative ventures and for business groups;
2. "Barru Cerdas" is scholarship assistance for outstanding students from duafa families, ulama cadre assistance, scholarship assistance for students, tahfidz education scholarships, skills and scientific training, incentive assistance for early diniyah madrasah teachers and assistance for Islamic educational activities;

3. "Barru Sehat" is medical assistance for fakir, poor and duafa families, mass circumcision of orphans and poor families, healthy food services for posyandu, sanitation and clean water assistance for poor families;
4. "Barru Peduli" is cash compensation for fakir, elderly and duafa, compensation for the poor and duafa, home repair/surgery assistance for fakir and duafa, ramadan happy package assistance, muallaf cash compensation, ibn sabil, orphans and disabilities, natural disaster victim assistance and burial assistance for poor families (Baznas Barru, 2001).

Baznas Barru District also has a flagship program that aims to accelerate the change in status from mustahik to muzakki. The program by the Chairman of Barru District Baznas was launched under the name "Mustahik Rights Preservation" which is designed to provide access to considerable capital to mustahik so that it can be used for productive activities. In Barru Regency, the type of business that has received assistance is fattening cattle. Every farmer classified as mustahik gets the assistance of three cows worth Rp. 15,000,000 / head.

c. Monitoring and Controlling

The distribution of zakat is carried out based on the group that is entitled to receive or with programs that have been planned. To ensure that zakat reaches the right target, there is a supervisory commission as an internal audit unit that carries out supervision. The zakat that Baznas' active services will distribute receives strict escort from supervisors and leadership elements and is assisted by members of the TNI. So that it can be ascertained that zakat is distributed according to the plan and reaches those entitled to receive it according to the baznas database.

d. Quality, Quantity, and Job Satisfaction

An interview with the Head of Baznas found that the amount of zakat distributed in a year was IDR. 750.000 per person for "fakir" and IDR. 500.000 per person for "miskin". A public figure also a member of the village consultative body, and information was obtained about the amount of zakat received by the poor from Baznas Barru every year. Zakat is distributed three times a year. The first distribution distributed to "fakir" and "miskin" is usually in the form of basic needs packages worth IDR.250,000 consisting of 10 kilograms of rice, purebred chicken eggs 1 shelf, instant noodles 15 packs and cooking oil. The second distribution was in the form of cash of IDR.250,000 fakir and miskin. The third distribution, which is only intended for fakir, is cash worth

IDR.250,000. Other assistance obtained was funeral assistance worth IDR. 1,500,000 for “fakir” and IDR. 1,000,000 for “miskin” in 2021. When compared to the previous year, there was a nominal decrease of IDR. 500,000, namely IDR. 2,000,000 for “fakir” and IDR. 1,500,000 for “miskin”.

a. Mustahik Determination

The determination of fakir and poor by the amil zakat agency has specific considerations to determine whether this person is fakir or poor. Instead, it uses existing rules, including Home Eligibility, per capita income, Number of dependent families, education, and health. These criteria are variables in the preparation of data to determine which poor people are prioritized to get zakat, while for the fakir group only use income and family cards. Because this group is usually only intended for elderly people.

Furqon (2015:74) fakir is a person who has nothing or has no half of his needs, while the poor has half of his needs or more. Qardhawi (2007) poor is the one who has property or a decent income in meeting his needs and the person he is dependent on, but not fully fulfilled, as for example ten dirhams are needed but there are only seven or eight, even though they have entered one nisab or several nisabs. Some of them put a limit, that the poor can meet half or more needs. The fakirs are those who have less than half of their needs.

The efforts of the Barru Regency Baznas in distributing zakat on target began with compiling a mustahik database. The results of the interview with the Vice Chairman of the Barru Regency Baznas obtained information that the methods carried out were twofold, namely "bottom-up" and "top-bottom," where the first step was to compile an accurate database by coordinating with the Barru Government, in this case, the Social, Labor, and Transmigration Office related to data on the number of poor people in Barru Regency. Then from the existing data, separated mustahik data that has been touched by the Barru government assistance and those that have not.

Mustahik data that the local government assistance program has not touched is then matched with mustahik data recommendations provided by the village or kelurahan government. And to ensure that the mustahik database is valid, the Barru Regency Baznas volunteers in each village clarify directly to the mustahik address to ensure the correctness of the mustahik's name and address data and the condition of the income and assets he has. This is in accordance with what Ramadhani and Sulaksono (2016) said: the variables used to determine zakat recipients are economy, assets, and

health. A system that can help make decisions for people who are entitled to become mustahik, which is implemented with three (3) criteria, namely aspects of the state of the house, aspects of property ownership, and aspects of family. This is intended to streamline and streamline the distribution of zakat funds and help more targeted distribution (Fiati, 2015).

Looking at the steps taken in determining mustahik by the Baznas of Barru Regency, it can be believed that the target of mustahik for the distribution of zakat has been effective. Data collection errors such as double data and changes in the status of mustahik to muzakki, for example, can be avoided, especially because of the direct involvement of volunteers and even elements of baznas leaders in distributing zakat.

b. Zakat Distribution Program

The strategy for the distribution of zakat in Barru Regency by Baznas to truly meet the needs of mustahik is carried out by making specific programs following what is the solution to the problems faced by mustahik. For example, the Barru Sejahtera program is intended for mustahiks with small and medium-sized businesses. an example of the "Barru Sejahtera" program is "Z Mart" is one of the economic empowerment programs of the people of BAZNAS Barru with the main target being the poor/mustahik who have kiosk or stall/grocery store businesses. Z Mart is one of the programs from LPEM Baznas Barru to help Mustahik's business in the field of retail or selling kiosks. This kiosk business has been running for at least a year. The determination of beneficiaries is carried out selectively through a factual verification process.

Baznas of Barru District also cares about the education of mustahik families. This is evidenced by distributing zakat in the form of scholarships to outstanding children who come from poor families. Then there is also a scholarship for the undergraduate level, namely the "Campus Partnership Scholar Scholarship". This program is a Scholarship Program with a full tuition fee facility for 8 semesters for underprivileged students who are registered at the BAZNAS Partnership campus, Barru Regency, namely the Al Gazali Barru Islamic College. The results of Tho'in's research (2019) found that there were two educational financing programs carried out by the Amil Zakat Al Ihsan Institute in Central Java, namely the integrated scholarship program and orphan boarding schools. Both of these programs are financed from utilizing zakat funds that have been collected.

The criteria for students receiving educational scholarship assistance are classified based on the priority scale: 1) poor, orphaned, takmir masjid; 2) poor, orphaned; 3) poor fakir.

Mustahik's health is also a priority for Barru District Baznas, through the Barru Sehat program. Mustahik who will seek treatment at the Puskesmas only needs to show a mustahik card. The health program also reaches out to mosque imams in Barru District. Baznas Barru protects a total of 323 mosque imams with BPJS employment. In addition, free health services by Baznas Barru are mostly carried out in villages far from health facilities such as Puskesmas and clinics.

The distribution of zakat Baznas of Barru Regency also touches on the religious sphere. Many contributions to the distribution of zakat distribution are directed at fostering and improving community devotion. one example is Baznas taking part in the spiritual and mental development of the fostered residents at the Barru County Penitentiary. Assisting religious institutions, operational mass organizations and Islamic institutions. In the physical construction, Baznas assisted in constructing a mosque in the duafa settlement. This is following the results of research on ZIS fund reporting conducted by Baznas Sidoarjo Regency found that some of it follows the concept of SET, namely the aspects of Allah SWT in the form of proselytizing social financing, zakat socialization, and zakat pick-up services, as well as assistance for places of worship facilities (Hermawan¹, Rini², 2016).

A zakat distribution program newly launched by Baznas of Barru Regency is "Preservation of Mustahik Rights". This program is organized to accelerate the change in the status of mustahik to muzakki. This program does not provide cash as business capital to mustahiks. This is because the many cases of productive zakat distribution in Barru Regency do not bring benefits. After all, they are misused. For this reason, Baznas of Barru Regency only distributes in kind, for example providing business assistance to mustahik in the form of cattle for fattening. With this concept in less than a year mustahik can earn income from the sale of cows. In addition, they can already become muzakki by paying zakat for the sale of the cow. From the sales proceeds, they can also repurchase cows to be raised so that the zakat funds given earlier can be developed. Seeing that zakat distribution programs in Barru Regency can be considered adequate because they can help overcome mustahik problems comprehensively and can even change the status as mustahik to muzakki if mustahik can consistently carry out agreements in distributing zakat.

c. Distribution Control

Supervising the distribution of zakat by Baznas in Barru Regency is considered effective. This is because the zakat distributed is escorted by Baznas Barru volunteers called Baznas Active Services. This LAB is involved from the beginning to verify the mustahik database directly at the mustahik address. Then at the time of distribution, these volunteers were again directly involved in the distribution in collaboration with local village or village government officials.

The purpose of zakat is not only to support the poor in a consumptive manner but should be able to alleviate poverty permanently (Asnaini 2008:64). Productive development of zakat by making zakat funds as business capital so that the recipients can be economically empowered so that the poor can run or finance their lives consistently. through the zakat fund, the poor will get a fixed income, increase their business, develop their business and they can set aside their income to save (Sartika, 2008: 77).

Baznas of Barru Regency has also distributed zakat funds collected to develop mustahik into productive zakat. The weakness is that baznas has not been optimal in monitoring and monitoring the distribution of productive zakat. The agreement that has been agreed and signed by the mustahik is felt to have needed to be more effective in preventing the behaviors of some mustahiks from taking advantage of following the mutually agreed agreement. From an interview with the deputy chairman Baznas Barru, information was obtained that there were several cases of mustahik being given business capital assistance but not using it to strengthen his business capital. Some are used for consumptive purposes or just paying debts.

The lack of assistance with the use of productive zakat in terms of the use of funds and business management is one of the causes of mustahik needing more responsibility for the zakat funds he receives. Some mustahiks argue that when the funds have been received, the allocation of their use in an effort becomes the full right of mustahik. Similarly, the same research on the supervision of zakat distribution by Baznas North Sumatra obtained information that mustahiq empowerment by BAZNAS North Sumatra is still carried out in terms of distributing zakat in productive form and supervision of mustahiq after receiving productive zakat. However, there needs to be mustahiq assistance in the use of productive zakat and business management, as training to improve mustahiq skills and knowledge (Utami1 Lubis2, 2014).

d. Job Satisfaction

Quality has several dimensions to judge it. Brady and Cronin (2000) state the existence of three main dimensions as an alternative to the dimension of service quality, namely:

1. Interaction quality: contact in the service delivery process in meetings between service providers and consumers. This is the key determinant of the evaluation carried out by consumers on service quality.
2. Outcome quality is defined as the evaluation by consumers on the results of service activities they receive, including punctuality in service services.
3. Environmental quality is related to how far and how big tangible features of the service delivery process then play a role in developing consumer perceptions of the overall service quality

Baznas of Barru Regency, in the distribution of zakat can be said to have met the dimensions of service quality above. In terms of assisting, it is straightforward for mustahik to receive it. Mustahik comes to the village office or kelurahan with a mustahik card that has been distributed, even if the mustahik cannot pick up at the village office due to physical limitations or other obstacles, lab volunteers will deliver it directly to the mustahik house.

Meanwhile, in addition to distributing zakat to 8 groups that are entitled to receive, Barru Regency Baznas is also sensitive in seeing the problems of the people that occur such as mustahik education, health, welfare and religion. Baznas of Barru District organizes programs that directly interact with various types of realities of the problem.

Regarding the quantity of distribution, the amount distributed to the poor is sufficient. With various programs that have been launched in distributing zakat, Baznas Barru's efforts in helping to distribute muzakki zakat are considered quite optimal. What needs attention from Baznas is that the realization of distribution must be improved. Data in 2020 where Baznas Barru managed to collect zakat of Rp. 23,501,475,516 but was only able to be distributed as much as Rp. 13,983,527,661 or only 59.5%.

This needs to be taken seriously by the Baznas of Barru Regency because it is related to the credibility of Baznas Barru as an institution that collects and distributes zakat which has the mandate and trust of muzakki as a place to distribute its zakat. The muzakki certainly have hope that the

zakat deposited can reach those who are entitled to receive the benefits. In this case, Baznas is indeed right to be careful in distributing, especially with the many cases of productive zakat that are not on target in their use by mustahik. However, perhaps Baznas Barru can find alternatives so that the distribution of zakat can be maximized from the quantity spec. One of them is probably by exporting the surplus zakat that has been distributed in Barru Regency to other deficit areas.

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