Implementation of Law 23 of 2011 concerning Zakat Management at BAZNAS Malang City

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Abstract

This study aims to determine the implementation of Law 23 of 2011 concerning the management of zakat in BAZNAS Malang City and aims to determine the factors that influence the implementation of the Act in BAZNAS Malang City. This research uses the descriptive qualitative method. Data collection techniques in this study contained observations, interviews, and documentation. Meanwhile, data analysis uses interactive data analysis which consists of data reduction, data presentation, and conclusions. The results of the study show that the presence of Law 23 of 2011 has the principles of Islamic law, trust, expediency, justice, legal certainty, integration, and accountability. The presence of Law 23 of 2011 has a positive impact and has placed BAZNAS including Malang City BAZNAS as a non-structural institution that receives full attention from the Government. Supporting factors in the implementation of Law 23 of 2011 in Malang City are the support of adequate human resources, good teamwork, adequate facilities, and infrastructure. While the inhibiting factor is the absence of a regional regulation that specifically regulates zakat and several zakat collection units still do not believe in BAZNAS Malang City

Keywords: Implementation; Policy of Law 23 2011; Management of Zakat


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INTRODUCTION

Indonesia is one of the countries with the largest Muslim population in the world. From growth data in 2020, the Muslim population is 229,620,000 people, or 87%, which can make Indonesia into the category of the largest Muslim population in the world even though Indonesia is not in the position of an Islamic State (Global Religious Futures Project, 2020). One of Indonesia’s potentials is the number of its population, which is predominantly Muslim, this can be an opportunity for the government to solve the poverty that it has been experiencing until now. One of the religious components, namely zakat, can alleviate poverty and reduce the current social inequality.

For Muslims, paying zakat is an obligation that is required to be fulfilled. This is because zakat is a pillar of Islam that is required to be practiced by every Muslim who can afford it. Zakat is worship that has a social style. For this reason, zakat is popularly known as worship amaliyah ijtima'iyah, namely worship that has something to do with material things to be social. Apart from being worshiped, zakat has a social function as well. Therefore, zakat is considered to be a khossoh worship (Anshor, 2006). Talking about poverty alleviation, Islam gives full attention to it, one of which is the recommendation of zakat and its management. In the social inequalities that occur, Islam has a complete picture of economic development. There is an obligation that is intended for those who can afford it by setting aside a small portion of their assets but of great value and very helpful for the poor and other groups. It is hoped that this will support the economy. Zakat which has a religious economic nature is related to the implementation of equitable distribution policies to achieve social justice (Abdoeh, 2019).

At first, the management of zakat during colonial times and independence had a gloomy nuance regarding the function of zakat because at the time of paying and distributing it there was no good management, for that reason, at the time of the New Order, Law 38 of 1999 was issued regarding the management of zakat with the framework of institutionalizing management zakat to provide convenience in its management in which social needs can be well supported which are used consumptively and productively and also to be the beginning of the opening of active public involvement through the Amil Zakat Agency (BAZ) (UU 38, 1999). However, there are rumors of Law 38 of 1999 concerning zakat management that there is no ability to answer zakat management problems in Indonesia. The presence of Law 23 of 2011 concerning Zakat Management, The foundation of zakat management in Indonesia is getting stronger. The regulation oversees zakat management activities that are increasingly directed and legal in the eyes of the law. It is very clear in article 1 paragraph (7) that the National Amil Zakat Agency, which is later mentioned as BAZNAS, is an institution that carries out zakat management on a national scale. As well as contained in article 6 BAZNAS is an institution that has the authority to carry out the task of managing zakat on a national scale (Law 23, 2011).

The function of BAZNAS is contained in article 7 paragraph (1) that BAZNAS is functioning; a) planning for the collection, distribution, and utilization of zakat; b) implementing the collection, distribution, and utilization of zakat; c) controlling the collection, distribution, and utilization of zakat; d) accountability reporting on the implementation of zakat management. Meanwhile, for BAZNAS financing, it is stated in article 30 that in carrying out its duties, BAZNAS is given financing with the APBN and Amil Rights (UU 23, 2011).

It has become a common thing to happen, if in implementing a rule the journey is not always as smooth as the expectations that already exist, even
though the rule has a good purpose because indeed every community has a different character, like the City of Malang, this is very likely too. In another city, BAZNAS Malang City as a pioneer of zakat management in Malang City has tried to comply with the mandate of Law 23 of 2011, but Malang City BAZNAS still has to try even harder.

Based on the data obtained by researchers, in the field, there are still many amil who do not have legality or can be said to be fake amil who are scattered everywhere to manage zakat and attract the trust of the local community. Even though it is clearly stated in Article 38, namely, that every person is prohibited from intentionally acting as an amil zakat by collecting, distributing, or utilizing zakat in the absence of permission from the authorized official (Article 38 of Law 23, 2011).

So that to maximize the function of BAZNAS in managing zakat nationally following the mandate of Law 23 of 2011 concerning Zakat Management, BAZNAS was formed at the provincial and district/city levels. Article 15 paragraph (3) of regency/municipal BAZNAS is established by the minister or an official whose appointment is made with the recommendation of the Regent/Mayor after obtaining BAZNAS consideration. Meanwhile, in article 15 paragraph (5), provincial and district/city BAZNAS carry out the duties and functions of BAZNAS in each province and district/city (UU 23, 2011).

Malang City BAZNAS was established in 2014, currently, Malang City BAZNAS is entering its second period, based on the Malang Mayor's Decree Number 188.45/221/35.73.112/2018 dated September 3, 2018, regarding the Appointment of Malang City BAZNAS Leaders for the 2018-2023 Period. The establishment of the Malang City BAZNAS is for the achievement of usability, effectiveness, and accountability in managing Malang City ZIS funds which can further increase the role of Malang City Muslims to provide an increase in true human development by managing the ZIS funds.

Policy implementation is not only perfunctory regarding linking the mechanism for elaborating political decisions to each routine procedure through bureaucratic means, but more so, it deals with issues of conflict, decisions, and who gets something from certain policies. So for this reason, it is not wrong to say that policy implementation is a crucial aspect and dimension of the many stages of policy (Kadji, 2015).

According to Grindle, the success of implementation is influenced by two major variables, the first is the content of the policy and the second is the implementation environment. The variables are involved in the extent to which the interests of the target group are contained in the content of the policy, what types of benefits are received by the target group, the extent to which changes you want to achieve in certain policies, how accurate the program is, whether the policy has brought out the implementor in detail and whether certain programs have the support of adequate resources (in Subarsono, 2006).

Research conducted by Sahla & Wahyun (2019) shows that people's understanding of the obligation to pay zakat is only on zakat fitrah, and not on professional zakat and zakat mal in other words professional zakat and zakat mal do not have full support from stakeholders in the realization of supervision of activities. The National Amil Zakat Agency (BAZNAS) of Asahan Regency is following Law 23 of 2011 concerning zakat management. Research conducted by Saputra & Jamil (2019) shows that zakat in legislation has a high existence, this is evidenced by the issuance of Law 23 of 2011 concerning zakat management. On that basis, PP 14 of 2014 concerning the implementation of
Law 23 of 2011 concerning the management of zakat was made and there are many regional regulations issued about these regulations, one of which is the Regional Regulation of the Province of West Nusa Tenggara Number 9 of 2015 concerning the administration and management of zakat, infaq, and alms. Meanwhile, the research conducted by Febrianto & Alissa (2020) shows that the findings in this study are that the perspective on zakat management has high enthusiasm for zakat fitrah, besides that many zakat management organizations are formed not based on laws and regulations regarding zakat management.

From this description, it can be concluded that implementation is a process of certain activities carried out by various actors until, in the end, they obtain certain results that are in line with the goals and objectives of the policy. Therefore, the researcher took the initiative to study more deeply, related to the implementation of Law 23 of 2011 concerning Zakat Management at BAZNAS Malang City.

RESEARCH METHODS

The research approach used is qualitative. Qualitative research is research that has a purpose with the aim of understanding phenomena related to what the research subject feels, for example, behavior, motivation, action, and others in a holistic way and using descriptive methods in the form of words and language, in a special natural context and using the use of various natural methods (Maleong, 2011).

The research was carried out using two types of data sources, namely, Primary Data, Primary sources are data that are directly collected by researchers who originate from the first source (Sugiyono, 2008). Primary data was obtained by researchers by conducting direct interviews with respondents. At the time of primary data collection using in-depth interview techniques with four respondents consisting of elements of leadership and elements of the implementation of BAZNAS Malang City and the community. Secondary data is a source that is used to support data that is different from primary sources, to enrich the data in addition to interviews, researchers also explore data by observing and documenting. Secondary data sources generally have the form of documentation and reports that are already available (Sugiyono, 2008).

Data analysis in this study uses interactive data analysis which includes data reduction, presentation, and conclusion. Data reduction, in this case, is summarizing, selecting the main points, focusing on crucial things that are in line with the research topic, and searching for themes and patterns, which in turn gives a clearer picture and makes it easier to carry out further data collection. Presentation of data can be done in the format of tables, graphs, flowcharts, pictograms, and the like. Through the presentation of the data, for that, the data can be organized and arranged in a pattern of relationships, which can later be easily understood. Drawing conclusions, qualitative research can provide answers to the problem formulation from the start, but maybe not.

RESULTS AND DISCUSSION

Implementation of Law 23 of 2011 at BAZNAS Malang City

In the history of its development, zakat in Indonesia used to be only direct or conventional, namely by directing it to people in need. But along with the development of the times and the era of conventional zakat management technology is no longer effective. As a form of government concern for the management of zakat in Indonesia, the management of zakat is stipulated in the Law of the Republic of Indonesia. For the first time, Law 38 of 1999 was issued regarding the management of zakat. However, with time, it is felt that this law is
still unable to answer the problems regarding zakat management in Indonesia. So in 2011 Law 23 of 2011 was born on Zakat Management. The enactment of the Act has the aim of structuring better zakat management than before. Management as intended, of course, has something to do with the interests of improving zakat amil to be more professional, have legality, and a system of accountability to the government and the community. The duties and responsibilities of being a zakat amil cannot be separated from the sharia principles which relate zakat to the authority of the government to appoint amil.

The enactment of Law 23 of 2011, is one of the solutions to strengthening the foundation of zakat management in Indonesia. This regulation oversees zakat management activities that are increasingly directed and legal in the eyes of the law. In article 1 paragraph (7) the National Amil Zakat Agency, which is later given the title BAZNAS, is an institution that manages zakat on a national scale. It is also contained in article 6 that BAZNAS is an institution that has the authority to carry out tasks in managing zakat on a national scale (Law 23, 2011). The function of BAZNAS is regulated in article 7 paragraph (1) that BAZNAS is functioning; a) planning for the collection, distribution, and utilization of zakat; b) implementing the collection, distribution, and utilization of zakat; c) controlling the collection, distribution, and utilization of zakat; d) accountability reporting on the implementation of zakat management. While in financing at BAZNAS, the rules are set in Article 30 in carrying out its duties, BAZNAS is financed with the APBN and Amil Rights (UU 23, 2011).

The main purpose of implementing Law 23 of 2011 concerning Zakat Management in BAZNAS Malang City is carried out properly, then zakat management in Malang City can run optimally, of course, it must be under regulations, in other words, the Muslim community in Malang City can help local governments in alleviating poverty through Malang City BAZNAS programs. In addition, the contribution of the local government will of course also have a positive impact on the future of BAZNAS Malang City in particular and the people of Malang City itself in general.

Factors Affecting the Implementation of Law 23 of 2011 in Malang City

The enactment of Law 23 of 2011 regarding Zakat Management shows that the government is paying attention to the management of zakat in Indonesia, but when a policy is implemented such as Law 23 of 2011 it does not escape from various influencing factors. Policy implementation is a way that certain policies can be achieved to achieve a goal. In the context of implementing public policies, there are at least two steps that need to be chosen, namely direct implementation in the form of programs or through derivative policy formulations. The series of policy
implementations can be seen, starting from the program, to projects to activities. Policies are passed down in the form of programs which are then passed down as projects, then in the end it has the form of activities, whether carried out by the government, the community, or collaboration between the two. However, in practice, there are still a lot of preparations that must be done. This includes implementing Law 23 of 2011 concerning the management of zakat. The parties who have a role in this matter include the BAZNAS amil as executor, the Regional Government as the owner of the area, and the community as the policy target. BAZNAS Malang City was formed as an extension of the government and must play an active role in implementing the policies of Law 23 of 2011 concerning the management of zakat. However, in practice, there are still a lot of preparations that must be done. This includes implementing Law 23 of 2011 concerning the management of zakat. The parties who have a role in this matter include the BAZNAS amil as executor, the Regional Government as the owner of the area, and the community as the policy target. BAZNAS Malang City was formed as an extension of the government and must play an active role in implementing the policies of Law 23 of 2011 concerning the management of zakat.

Based on the results of the discussion, there are various supporting factors in the implementation of Law 23 of 2011 in Malang City, namely the support of adequate human resources, good teamwork, adequate facilities, and infrastructure. While the inhibiting factor is the absence of a regional regulation that specifically regulates zakat and several zakat collection units still do not believe in BAZNAS Malang City. Until now, those who understand the existence of BAZNAS are still limited to the state civil apparatus (ASN) because of the 2.5% cut in allowances for infaq by BAZNAS Malang City.

Based on the description that has been described above, the results of the research in the study can be concluded that the presence of Law 23 of 2011 provides fresh air for zakat management institutions in Indonesia. Law 23 of 2011 has the principles of Islamic law, trust, benefit, justice, legal certainty, integration, and
accountability. Not only that, the presence of Law 23 of 2011 provides a strengthening of BAZNAS’s position on the zakat management system at a professional level. In addition, the presence of Law 23 of 2011 also has a positive impact and has placed BAZNAS, including Malang City BAZNAS, which has become a non-structural institution that receives support from the Government. One of the most important things in Law 23 of 2011 is related to challenging institutions, where BAZNAS is said to be a non-structural government agency which makes it an extension of the government. In the implementation of a regulation, it does not always run smoothly, along the way, there will always be supporting factors and inhibiting factors. Supporting factors in the implementation of Law 23 of 2011 in Malang City are the support of adequate human resources, good teamwork, adequate facilities, and infrastructure. While the inhibiting factor is the absence of a regional regulation that specifically regulates zakat and several zakat collection units still do not believe in BAZNAS Malang City. This shows that there are still many people in Malang City who do not fully understand the contents of Law 23 of 2011 concerning Zakat Management. While the inhibiting factor is the absence of a regional regulation that specifically regulates zakat and several zakat collection units still do not believe in BAZNAS Malang City. This shows that there are still many people in Malang City who do not fully understand the contents of Law 23 of 2011 concerning Zakat Management. While the inhibiting factor is the absence of a regional regulation that specifically regulates zakat and several zakat collection units still do not believe in BAZNAS Malang City. This shows that there are still many people in Malang City who do not fully understand the contents of Law 23 of 2011 concerning Zakat Management.

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