

PERFORMANCE MANAGEMENT OF ZAKAH USING INDEX ZAKAH NATIONAL IN THE BAZNAS PROVINCE OF NORTH SUMATRA

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Abstract: *This research aims to measure the performance of zakat management based on the ratio of the National Zakat Index (IZN) at Baznas in North Sumatra Province. The research method used is a qualitative study with a descriptive analysis method. This study provides an overview of the performance of zakat management from the macro dimension (the role of government and society) and the micro dimension (the institutional zakat and the impact of zakat on mustahik). Based on the calculation results of Baznas IZN calculation in the macro dimension, it is worth 0.78, meaning that this index is in the good category and in the micro dimension is 0.74 this index is in the good category. The aggregate result of the National Baznas IZN value is 0.76, which illustrates the achievement of zakat management in the good category. **Keyword:** Performance, Zakah, Baznas, National Zakat Index (IZN)*

Introduction

Zakat is a property that must be issued by a Muslim and is a foundation in Islam. The commandment of zakat in the Qur'an is found 32 times, and it is repeated 82 times using terms which are synonymous with the word zakat, namely the words shadaqah and infaq (Nurhasanah, 2018). Of the 32 verses in the Koran which contain the provisions of zakat, 29 of them relate the provisions of zakat with prayer. This implies that the obligation to pay zakat is similar to the obligation to establish prayers (Naimah, 2013), and the 3 paragraphs of the provisions of zakat are not linked with prayer, namely in Surah Al-Kahfi (18): 81; Maryam (19): 13 and Al- Mu`minun (23): 4 which is a Makkiyah verse (Nuruddin, 2006).

Zakat has an important role in empowering the economy of the people. In the economic field, zakat can play a role in preventing the accumulation of wealth in a few people and obliging the rich to distribute their wealth to a group of needy and poor people. North Sumatra in 2019 shows a poverty rate of 8.63% or 1.26 million people (BPS, 2019). It is our duty together to help poor people. The majority of the population in North Sumatra adheres to the religion of Islam, so the existence of zakat has the potential to be developed in growing and improving the economy of

the people, with a large role that can be a means of distributing the welfare of the people. Zakat is not just an obligation, but more than that, zakat must also be well managed and evenly distributed until it reaches the rightful hands (Nurhasanah, 2018). If zakat is managed properly, it can reduce poverty, according to Syauqi Beik (2009) in his research showing that zakat can reduce the number of poor families from 84 percent to 74 percent. Thus zakat can reduce poverty by up to 10 percent. However, currently this zakat potential has not been able to be maximized properly.

In formal juridical terms, the existence of zakat is regulated in Law no. 23/2011 concerning Zakat Management which replaces Law no. 38/1999, is expected to provide certainty and new responsibility to the government in managing amil zakat bodies and coordinating the interests of stakeholders. The law aims to help the poor and poor, to encourage the implementation of this law the government has facilitated through Baznas and Bazda which are tasked with managing zakat, infaq and alms (Amalia: 2012) . One of the zakat management institutions in North Sumatra Province is BAZNAS, North Sumatra Province. BAZNAS North Sumatra Province was established based on the Decree of the Governor of North Sumatra Number: 451.7.05/K/2001 as a collector and distributor of zakat, Infaq / Shadaqah (ZIS) officially and also as coordinator of the Amil Zakat Agency.

From the results of data obtained in 2018, it is stated that the zakat collection target in North Sumatra is around Rp. 60 billion, while what was achieved in 2018 was Rp. 20 billion (Rahayadi, 2019). However, zakat collection by BAZNAS in North Sumatra is still far from the potential zakat that is there is. The potential for zakat in North Sumatra is estimated to reach 2 trillion, but only 2% can be managed by official institutions (Syuaibun, 2019) . With increasingly heavy and complex challenges, Baznas in North Sumatra must continue to make efforts to improve and increase performance, so that the existence of zakat can help eliminate poverty and income inequality optimally (Anwar, 2016).

Based on this, the authors conducted research on the performance of zakat Baznas in North Sumatra using the Index Zakat National (IZN) measurement tool with the aim of evaluating the development of zakat conditions at the aggregate level. Considering that North Sumatra province has a large potential for zakat, the variables in IZN can be used as an illustration of the extent to which zakat performance in the region can be evaluated and the development of zakat at the North Sumatra Baznas.

Literature Review

Zakat

Definition of Zakat In the language the word zakat has a meaning, namely: blessing, growth, development, and holiness, in terms of zakat is part of property with certain conditions which Allah SWT obliges to the owner to be submitted to those who have the right to receive it with certain conditions as well. Thus the understanding of zakat both in language and terms means that the assets issued by zakat will be a blessing, grow, develop and increase, holy and good (Prasetyoningrum, 2015). The meaning of blessings contained in zakat means that paying zakat will give blessings to the assets owned. Zakat means growth because by giving the poor and other rights contained in our property, there will be a circulation of money which in society will result in the development of the function of money in economic life in society. Zakat means chastity or order which is intended to clean up other people's property, which is intentionally or unintentionally included in our property

(Nasrullah, 2013).

Performance

Performance is defined as the result of work or work performance. Performance is the result of work in terms of quality and quality achieved (Mangkunegara, 2016) related to organizational goals (Gibson, 2002). performance according to Islam is a form or individual way of self-actualization. Performance is a tangible form of values, beliefs, and understandings and is based on strong moral principles and can be a motivation to produce quality works (Multitama, 2006). From some of the explanations above, it is concluded that the performance of an organization is something that is produced by an organization in a certain period with reference to predetermined standards. Organizational performance is a result that can be measured by describing the conditions of an organization. Measurement of organizational performance should include measurement of all organizational activities, both activities that can be measured qualitatively and quantitatively.

Performance measurement is mostly used by commercial organizations , while non-profit organizations are less aware of the importance of performance measurement for their organizations, especially zakat management organizations. For commercial organizations, performance measurement is beneficial for increasing profits. Meanwhile, for non-profit organizations, performance measurement will be very beneficial for the development of work programs in the future. Basically, an organization's performance appraisal is carried out so that the organization concerned can continue to learn to improve its organizational performance. If an organization continues to learn to improve its organizational performance, it will grow into a healthy organization with good public trust (Bastiar, 2019).

Concept of Index Zakat National (IZN)

The Index Zakat National (IZN) is a measuring tool established by the BAZNAS strategic study center in 2016. IZN is a measuring tool built with the aim of evaluating the development of zakat conditions at the aggregate level (national and provincial). IZN is expected to be an indicator that can provide an overview of the extent to which zakat has played a role in the welfare of mustahik, and can also show at what stage zakat institutions have been built, both internally and in terms of community participation, and in terms of support provided by the government. In the end, IZN becomes a standard measure that can be used by regulators, zakat institutions, and also the public in evaluating the development of zakat nationally . The measurement of components in IZN must go through systematic and procedural stages. Starting from determining the score for each variable and determining the index value on that variable. Followed by determining the index on each indicator and then determines an index on the dimension m akro and micro. The last step is to determine the National Zakat Index by calculating the index on the macro and micro dimensions. As for the scale of assessment listed in explaining the performance of the zakat (Puskas Baznas, 2016).

Method

The analytical tool used in this research is the Index Zakat National (IZN). The calculation estimation technique used in obtaining IZN value uses a method called the Stage Weighted Index. This method combines several process stages of weighting that have been given to each component of the index, so that the weighting given to each component must be carried out and procedural .

IZN components are formed by two dimensions, namely the macro dimension and the micro dimension. The macro dimension has 3 indicators, namely regulations with a contribution weight of, government budget support, and database of zakat institutions with weights. In this dimension, the role of government and society greatly influences the development of zakat in contributing to building zakat institutions. Furthermore, in the micro dimension, there are 2 indicators that measure the performance of zakat institutions and the impact of zakat on mustahik. In institutional indicators, it is divided into 4 components consisting of collection, management, distribution and reporting. Meanwhile, the indicator of the impact of zakat is divided into 3 components, namely the CIBEST Index which measures the material and spiritual well-being of the mustahik, and the Modification of the HDI which measures the education and health of mustahik. Then, the third indicator is independence.

This IZN method combines several systematic stages so that it must be carried out sequentially by weighting each component of the index, including: 1) First Stage, making a scoring scale with a range of 1-5, where 1 describes the worst condition and 5 is the condition the best. This scoring is made for all variables composing the index. 2) Second stage, calculating the index of each variable. 3) The third stage, then multiplying the index obtained for each component by the respective weight to obtain the index on the indicator. 4) The fourth stage, multiplying the index obtained on each indicator by their respective weights, to obtain the index on the macro and micro dimensions, 5) The fifth stage, multiplying the index obtained in each dimension by the respective weight to obtain the National Zakat Index. The rating scale listed in IZN, and classified into 5 assessments in describing the performance of zakat, namely: 0.81 - 1.00 means very good, 0.61 - 0.80 means good, 0.41 - 0.60 means good enough, 0.21 - 0.40 is not good, and 0.00 - 0.20 means not good

Result and Discussion

Zakat Management Performance Using IZN in BAZNAS North Sumatra Province. BAZNAS performance measurement in North Sumatra using IZN is carried out in stages based on dimensions. Here are the results:

Macro Dimensions.

The macro dimension is formed from several indicators, the following are the index values of several indicators that make up the macro dimensions, namely:

a) Regulation.

The index value obtained in the regulatory variable is 1, indicating that BAZNAS's performance in North Sumatra is very good in terms of regulation. Although the North Sumatra regional government has not issued a regulation in the form of a Governor Regulation on the management of professional zakat, donations, and alms, from environmental employees of the North Sumatra Provincial government, the government continues to try to support the zakat program by issuing instructions by the Governor in 2019 to cut 2.5 percent The monthly salaries of civil servants (ASN) or civil servants for zakat are still being socialized. b) APBD support.

The index value obtained in the APBD variable is 1 . This shows that the performance of BAZNAS in North Sumatra Province in terms of APBD is very good . APBD support in 2019

by providing budget assistance that can be used as operational costs. From this assistance, at least 75% of the operational costs of BAZNAS in North Sumatra Province can be met with this budget.

c) Database

The index value obtained in the variable number of databases is 0.25, which means that the performance is not good when viewed from the database side of BAZNAS, North Sumatra Province. The index value on the macro dimension based on the calculation is 0.78, which means that the macro performance of BAZNAS in North Sumatra is included in the good criteria. These results indicate that the government and society are good at providing support for zakat development through BAZNAS. With this high potential, the local government should still be more optimal in building zakat in North Sumatra. It also needs support from the community itself in the form of awareness of their zakat worship. In addition, BAZNAS must also be able to convince the public's trust, so that people can pay their zakat directly to BAZNAS.

Micro Dimensions

The micro dimension is formed by several indicators that reflect the performance of the institution and what impact it has on its mustahik. The following index is obtained:

a) Institutional

The index value obtained shows that the institutional performance of BAZNAS in North Sumatra Province is 0.90 percent in the very good category. This is because the index value on the indicators forming variables gets almost perfect results. BAZNAS is quite good in collecting, managing and distributing, especially in terms of reporting. Because the BAZNAS report has received a sharia audit and WTP opinion. However, BAZNAS has also published these financial reports.

b) Impact of Zakat

Based on the calculations made, the index value obtained on the indicator of the impact of zakat is 0.63. This means that the impact of zakat given to mustahik by BAZNAS of North Sumatra Province is good. Not only providing financial assistance, but BAZNAS provides assistance and guidance to mustahik spiritually. Thus, the majority of mustahik are in a prosperous state (rich materially and spiritually rich).

The index value obtained from the micro dimension is 0.74 which is obtained from multiplying the contribution weight by the index on the indicators forming the micro dimension. This value shows that the performance of zakat management in BAZNAS North Sumatra Province when viewed from the micro dimension is good.

The last stage is to determine the National Zakat Index, namely by calculating the macro dimension index and the micro dimensional index.

$$\begin{aligned} \text{IZN} &= 0.40 \text{ X1} + 0.60 \text{ X2} \\ \text{IZN} &= 0.40 (0.78) + 0.60 (0.74) \\ \text{IZN} &= 0.312 + 0.444 \\ \text{IZN} &= 0.756 (0.76) \end{aligned}$$

each constituent variables IZN. This means that the performance of zakat management in BAZNAS in North Sumatra Province is in the very good category. However, the management

must still be optimized so that the zakat fund collection from its potential can be achieved. The support of the North Sumatra Province BAZNAS government and also the community must also be optimized in the development of zakat in North Sumatra . The role of all elements is needed in the development of zakat in North Sumatra .

Conclusion

1. Based on the results of this study entitled "Performance of Zakat Management Using the National Zakat Index (IZN) in BAZNAS North Sumatra Province ", the authors conclude as follows: 1. The stages of measuring the National Zakat Index, namely, First, scoring each variable. Then, calculate the index of each of these variables with the formula provided in IZN. The third stage is to multiply the index obtained by their respective weights. Then the fourth stage is not much different from the third stage, it's just that the weight used is to obtain the macro dimension index and the micro dimension. The last stage, is to multiply the index generated from stage 4 by the respective weights to obtain the National Zakat Index. The rating scale is classified into 5 ratings in explaining the performance of zakat, namely: (0.81 - 1.00) means very good, (0.61 - 0.80) means good, (0.41 - 0.60) means sufficient good, (0.21 - 0.40) is not good, and (0.00 - 0.20) means not good.
2. The performance of Zakat Management in BAZNAS North Sumatra Province gets an index value of 0.76 which means that the performance of zakat management in BAZNAS North Sumatra Province is in the very good category . The index value is based on the calculation of each index value on the macro and micro dimensions. The weight of the biggest contribution in this calculation is from the micro dimension which shows that from a good institutional management side, the impact of zakat given is quite significant.

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