



BALTIC JOURNAL OF LAW & POLITICS

A Journal of Vytautas Magnus University

VOLUME 16, NUMBER 2 (2023)

ISSN 2029-0454



Cite: *Baltic Journal of Law & Politics* 16:2 (2023): 40-57
DOI: 10.2478/bjlp-2023-000004

Mustahik empowerment management in improving public welfare

(Case Study of the Warung Baznas Program, the Movement for the Prosperity of Mosques and Prayer Rooms, and One District, One Bachelor in Sukabumi Regency)

Unang Sudarma

unangsudarma@uninus.ac.id

Iim Wasliman

iimwasliman@uninus.ac.id

Sofyan Sauri

sofyansauri@uninus.ac.id

Faiz Karim ,Fathullah

faizkarim@uninus.ac.id

Received: December 21, 2022; reviews: 2; accepted: January 22, 2023

Abstract

The background this dissertation research is motivated by the problem of community poverty and the utilization of zakat that has not been maximized and the work of changing the position of mustahik to muzakki (obligatory zakat) is a big and hard job that must be done by a professional amil zakat. The utilization process is very closely related to the ability of amil (zakat managers) or their management. How is collection planning, organizing, implementing collection, and controlling and evaluating it related to the ability of zakat managers. Moreover, related to productive zakat, the ability of managers is very decisive because it involves governance. Besides the ability of the manager, what is no less important is the management or governance system. This is in line with Terry's opinion (in Barlian, 2020) which says that management is a process of planning, organizing, implementing, and supervising/controlling existing resources in order to achieve goals effectively and efficiently.

The essence of the zakat order is that it is obligatory to give some of the rights it has to other parties in need, so that other people can enjoy it, and utilize goods or anything else to make it more useful for life so that the distribution of zakat can really reach the poor. Even this zakat payment is determined only to parties that can be perceived as 8 asnaf.

In general, the management of mustahik empowerment in improving people's welfare has been carried out in an objective, measurable, transparent and accountable manner. BAZNAS policy for Sukabumi Regency has complied with the principles of planning, organizing, actuating, controlling and has implemented quality principles and culture both factually, conceptually, contextually and value-based. although in its implementation there are still some obstacles.

For the Government in establishing more effective and efficient strategic policies in the management of zakat supported by a more stringent and accountable legal/regulatory umbrella supported by budget, human resources and meeting the needs of adequate facilities and infrastructure. For Baznas, Sukabumi Regency is required to work more seriously and be trustworthy so that the distribution of zakat to Baznas Stalls, GM3 and Sakena is in accordance with its designation. For Muzakki, he has more trust in Baznas in managing zakat in Sukabumi Regency. Mustahik encourages them to be more creative and innovative in using funds from Baznas.

Keywords

Empowerment Management, Zakat, Community Welfare

A. Introduction

Zakat is one of the pillars of Islam that has a very high position. This can be seen in terms of the purpose and function of zakat in enhancing the dignity of human life and society. Zakat has multiple purposes (multi-purpose). These objectives can be viewed from various aspects. Zakat in Islam is also a religious obligation that must be issued so that people who can afford it can participate in helping the less fortunate.

Hasan (2011), explained that because apart from property, it is a custodian of the balance of life, both for individuals and for society, property can also cause struggles and fights. Therefore, religion obliges the owners of property to spend it, and give alms so that wealth will be a means of peace, not a way of fighting. Zakat has socio-economic dimensions and functions or equal distribution of God's gifts as well as social solidarity, a statement of humanity and justice, proof of Islamic brotherhood, binding the unity of the people and nation, as an inner bond between the rich and the poor.

Asnaeni, (2008), states that zakat should be managed by the state or an institution mandated by the state and acting as administrator on behalf of the government. Management under the authority established by the state will be far more effective in carrying out its functions and impact in developing the welfare of the people who are the goal of zakat, namely by earning zakat, because productive zakat is an alternative to increasing the economic welfare of the people.

Zakat is one of the pillars of Islam that must be fulfilled by its people who have fulfilled the requirements according to the Shari'ah and its management is carried out by the ruler (amilin). Therefore, the presence of the state in the form

of issuing laws and regulations is a necessity. Law Number 23 of 2011 Concerning Zakat Management, states that zakat is property that must be issued by a Muslim or business entity to be given to those entitled to receive it in accordance with Islamic law. To manage zakat, the National Amil Zakat Agency (Baznas) was formed which has the task of managing zakat nationally. Baznas is a non-structural government agency.

Paying attention to the positive impact of the management of Zakat, Infaq and Shodaqoh (ZIS) which is able to contribute to improving the economic conditions of the community; both micro and macro have encouraged the government to make various efforts to encourage collection and distribution efforts, as well as the utilization of ZIS funds as an important part of supporting regional development. Therefore, the Sukabumi Regency Government formed the Sukabumi Regency National Amil Zakat Agency (Baznas).

The aforementioned Sukabumi Regency BAZNAS programs include, first, healthy Sukabumi, namely activities carried out in order to support local government programs in the health sector. Providing health assistance, strengthening the nutritional needs of underprivileged communities and seeking the establishment of BAZNAS healthy homes. Second, Smart Sukabumi, which helps support basic, secondary and higher education for poor people and seeks to establish Baznas scholar schools. Third, Sukabumi Sejahtera, namely encouraging the growth of new entrepreneurs through the development of micro and pre-cooperative business communities. Fourth, Sukabumi Takwa, namely strengthening the role of institutions in supporting da'wah, syi'ar Islam and fortifying the faith of the people from apostasy. Fifth, Sukabumi Cares, namely creating empowered villages through innovative community empowerment programs based on local potential and handling humanitarian disasters.

Various programs that have been launched by Baznas Sukabumi Regency, there are three programs that are superior in terms of empowerment, namely: (1) Warung Baznas Program (Warbaz), (2) Program for the Prosperity of Mosques and Mushola Movement (GM3), and (3) Program One One Bachelor District (Sakena). Warung BAZNAS is the utilization of ZIS funds in the form of an empowerment program for mustahik who have talents in the economic field, especially stalls/shops, where they are given venture capital assistance with a certain value. Then, in each stall that was given assistance, one infaq box was deposited which had to be filled in by mustahik (recipients of the Warung Baznas (Warbaz) program) and anyone who came or shopped at the stall. Then the results from the infaq box are taken by Baznas officers (amil) once a month, where the proceeds are divided between mustahik the stall owner and Baznas Sukabumi Regency.

The Movement for the Prosperity of Mosques and Mosques (GM3) is the utilization of ZIS funds through programs to empower congregations of mosques and prayer rooms in agriculture or agribusiness. DKM administrators are provided with capital assistance and/or agricultural equipment to be managed as a joint venture belonging to the people that utilizes local resources. GM3 managers are

given agribusiness technical training or guidance. After being trained, then they carry out their activities in accordance with the selected commodity to be developed. The types of commodities developed are adjusted to market demand, this is to avoid over supply. After the harvest, the proceeds from the sale are calculated for the ZIS obligations which are directly deposited to the Sukabumi District Baznas or through the local UPZ. If the progress shows a positive development, even greater capital support can be given according to the ability of the available ZIS funds. Thus, the GM3 program is an effort to create muzaki through empowering mustahik.

The one sub-district one undergraduate program (Sakena) is an activity of providing assistance in the field of Education. Each prospective recipient of this scholarship is subjected to a written selection and an Al-Qur'an memorization test conducted by an independent team. After being declared passed, students are then given direction and assistance with tuition fees whose payments are made every semester and transferred directly to the account of the college/campus where the scholarship recipients study. .

Experience in the field shows that the utilization of zakat for the welfare of mustahik has not been as successful as expected. Hope turns mustahik into muzaki as if it's just a beautiful story like pataorgana. From temporary observations, it was obtained an illustration that the lack of success of the programs rolled out by Baznas of Sukabumi Regency was caused by several things, including: (1) mustahik's culture that was not used to being an independent business actor, (2) mustahik's understanding of the concept of utilization was still weak. (3) the educational background of mustahik is relatively low, (4) the business capital provided is very limited, (5) the ability of management/assistant officers is inadequate.

Starting from the above, the author wants to examine more deeply and at the same time find alternative solutions to realize the welfare of mustahik and reduce poverty through the ZIS fund utilization program. Therefore, the author submitted a dissertation title with the title "Management of Mustahik Empowerment in Improving Community Welfare" (Case Study of Warung Baznas (Warbaz) Program), Movement for the Prosperity of Mosques and Prayer Rooms (GM3) and One District of One Bachelor (Sakena) in Sukabumi Regency.

The success of the empowerment program carried out by Baznas is largely determined by management factors in its implementation. If the management is not well prepared, it is certain that the success rate of the empowerment program will be very small.

The formulation of the proposed research problem is illustrated in the following figure:

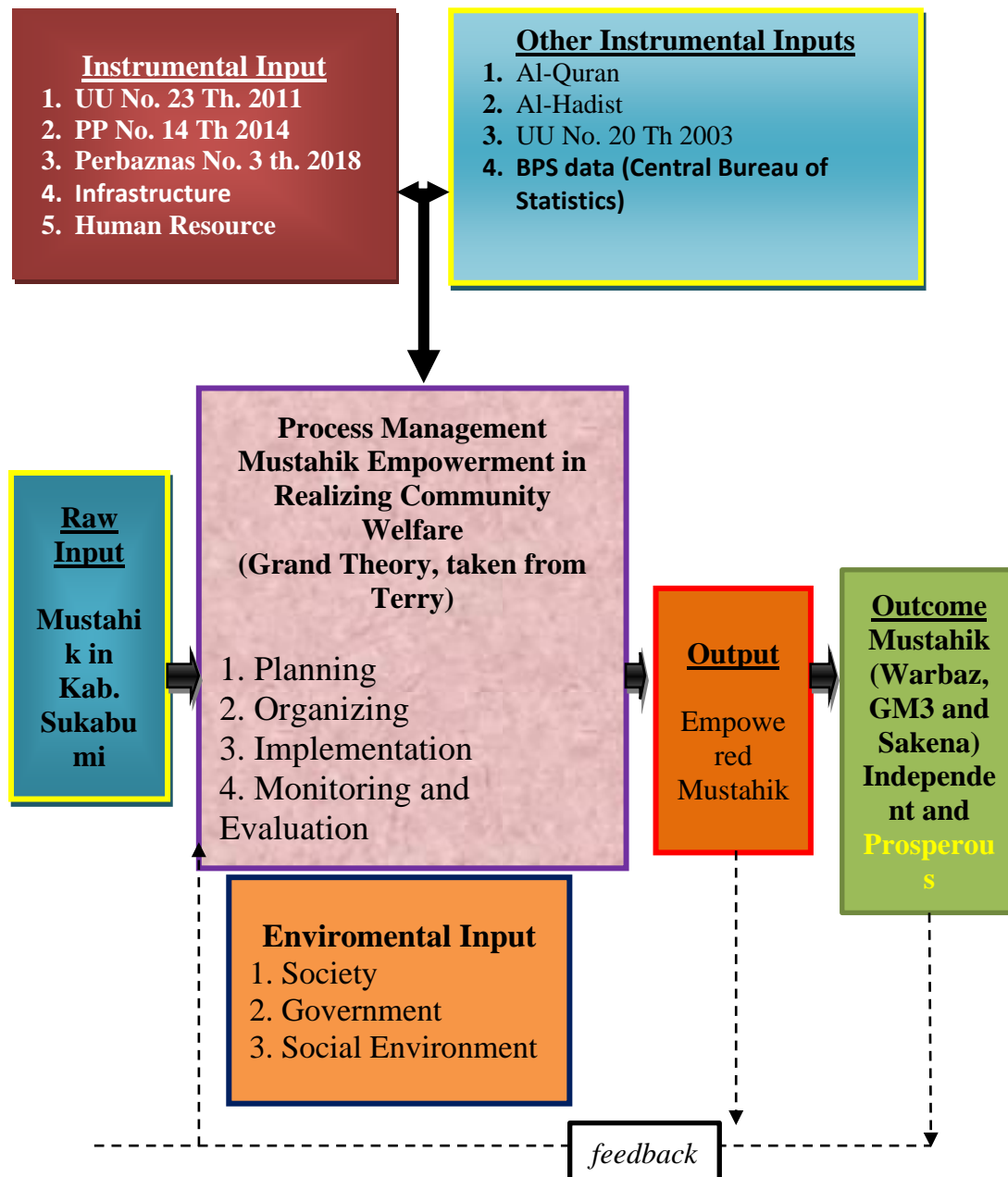


Figure 1 Formulation of Research Problems

Research question

1. How is the Mustahik Empowerment Planning for the Warbaz, GM3, and Sakena Programs in Sukabumi Regency?
2. How is the Mustahik Empowerment of the Warbaz, GM3, and Sakena Programs Organized in Sukabumi Regency?
3. How is the Warbaz, GM3 and Sakena Program Mustahik Empowerment in Sukabumi Regency?
4. How is the Mustahik Empowerment Control of the Warbaz, GM3, and Sakena Programs in Sukabumi Regency?
5. What is the impact of the Warbaz, GM3, and Sakena Program Mustahik Empowerment in Sukabumi Regency?

B. Literature review

Management comes from the word "to manage" which means to regulate. In terms of regulation, problems will arise, processes and questions about what is regulated, who regulates it, why must it be regulated and what is the purpose of this regulation. Management also analyzes, sets goals and objectives and determines duties and responsibilities effectively and efficiently. Answering these questions requires studying, deepening, living and practicing management properly. Understanding management can be more broadly known by studying the following definitions: Hasibuan argues that management is, "the science and art of managing the process of utilizing human resources and other sources effectively and efficiently to achieve certain goals". Handyaningrat (in Barlian, 20016: 34) states that management is an art to achieve maximum results with minimal effort, thereby also achieving maximum social welfare and happiness, both from leaders and from subordinates and providing good service to society ".

Management which is a social process that deals with all human endeavors with the help of humans and other resources, using efficient and effective methods to achieve predetermined goals. According to Kompri (2015: 3), "management is a process of planning, organizing, directing, and controlling by involving other people to achieve a goal to be achieved, in planning to carry out a SWOT analysis, namely strengths, weaknesses, opportunities, threats". Based on the definition described above, management can be seen as a profession where managers and professionals direct an organization so that it runs well and according to the expected systematics to achieve goals through ways of managing other people in carrying out their duties.

Empowerment refers to the ability of people, especially vulnerable and weak groups, so that they have the power and ability to (a) fulfill their basic needs so that they have freedom, in the sense that they are not only free to express opinions, but are free from hunger, free from ignorance, free from from pain; (b) reach productive sources that enable them to increase their income and obtain the goods and services they need; and (c) participate in development processes and the decisions that affect them.

Thus, empowerment is a process and a goal. As a process, empowerment is a series of activities to strengthen the power or empowerment of weak groups in society, including individuals who experience poverty problems. As a goal, empowerment refers to the circumstances or results to be achieved by a social change, namely people who are empowered, have power or have the knowledge and ability to meet their physical, economic and social needs such as having self-confidence, being able to convey aspirations, have a livelihood, participate in social activities, and are independent in carrying out their life tasks.

Conceptually, empowerment or empowerment comes from the word 'power' (power or empowerment). Therefore, the main idea of empowerment comes into contact with the concept of power. Power is often associated with our ability to get others to do what we want, regardless of their wishes and interests.

Empowerment refers to the ability of people, especially vulnerable and weak groups, so that they have the power and ability to (a) fulfill their basic needs so that they have freedom, in the sense that they are not only free to express opinions, but are free from hunger, free from ignorance, free from from pain; (b) reach productive sources that enable them to increase their income and obtain the goods and services they need; and (c) participate in development processes and the decisions that affect them. Zakat is a form of worship that involves wealth. When a Muslim's income reaches a certain amount (called "nisab") beyond his needs, that person is required to pay a portion (for monetary wealth and gold and silver it is 2.5%) of his income to the poor and needy. This is called zakat or obligatory charity in Islam. It is a type of charitable practice practiced by Muslims based on the accumulation of wealth, and it is obligatory for all who are able to do so.

The word "Zakat" is derived from the Arabic word "Zaka" which literally means "cleanliness, purification, increase, growth, truth, blessing and praise". This means literally, zakat purifies the muzakki from their own greed and selfishness and also safeguards their business and wealth in the future. In addition, zakat also purifies the recipient (mustahik) because it saves them from the humiliation of begging and prevents them from being jealous of the rich. .

Zakat is one of the pillars of Islam which has the dimensions of social justice. Etimologically zakat means holy, good, growing, clean and developing, and in terminology zakat is a number of assets that are required by Allah to be taken from the assets of certain people (aghniyā) to be given to people who are entitled to receive it with certain conditions. The essence of zakat is the management of funds taken from aghniyā² to be handed over to those who are entitled to receive it and aims to prosper the social life of Muslims.

Most Muslims collect zakat funds by calculating the zakat that will be issued, then giving some of the zakat to relatives and people around them who are entitled to receive it, then the rest is handed over to the zakat institution. In this way, it is necessary to manage zakat funds professionally and through synergistic cooperation between the government and zakat management institutions so that poverty can be suppressed.

C. Research procedure

The approach used in this study is a qualitative-descriptive approach, which is an approach to understand the implementation of Baznas empowerment management in Sukabumi Regency. Based on its characteristics, the research approach used is qualitative research. Qualitative research according to Moleong (2013) qualitative research is aimed at understanding social phenomena from the participant's point of view. Participants are people who are interviewed and observed, asked to provide data. A qualitative research approach is considered relevant to research for the reason that it has sensitivity to see every symptom that exists in the research object (social situation), is able to explore data sources with participant observation, and in-depth interviews by means of triangulation. as

well as other sources, and able to communicate research results to the wider community.

This research method is an analytical descriptive method with case studies where this method aims to obtain a clear picture of certain events and in the end the research objectives can be achieved, namely regarding the symptoms that are happening now. This study uses a type of field research (field research) which is qualitative in nature. Qualitative research methods are very suitable for use in this study, because they are relevant to the objectives of the research. The general objective is to reveal research data in a natural and in-depth manner at the research location.

The research techniques used were observation, interviews, focus group discussions (FGD), and document analysis. Sources of data in this study consisted of primary and secondary sources. Primary data sources are:

1. Division of the Sukabumi Regency BAZNAS Empowerment Program.
2. Beneficiaries: a). Baznas Warung Program; b). Greening Movement for Mosques - Mushola (GM3); and 3). One District One Graduate.

Apart from being interviewed directly, these sources will also be observed and participate in a Focus Group Discussion (FGD) to validate information and data that are not in sync with one another. Besides of course triangulation is carried out, both in terms of data sources and research methods.

While secondary sources are a number of documents related to the program and various research results that are relevant to this research.

D. Discussion

Zakat has an important role in building the economic civilization of the people, because there are at least four roles that zakat can play in this development, namely: suppressing social inequality; awakening the people's economy; encouraging the emergence of breakthrough models in poverty alleviation; and developing sources of funding for the development of people's welfare outside the State Budget and Regional Budget.

First, the role of zakat in suppressing social inequalities that can be done by zakat can be seen concretely in the distribution of assets from the obligatory zakat (muzaki) to people who are entitled to receive zakat (mustahik), with amil zakat as an intermediary. With the distribution of zakat funds, theoretically it is undeniable that zakat can reduce the prosperity gap between the rich and the poor, driven by the professional and fair implementation of zakat by the amil zakat institutions.

Second, the role of people's economic revival is a zakat agenda which literally means growing and developing. In the present era, the distribution of zakat is not only consumptive in nature, but if the basic needs of mustahik are guaranteed, zakat institutions must also try to distribute zakat funds with productive economic development programs, namely giving mustahik capabilities in terms of capital, so that mustahik can have more capabilities. to increase their income.

Third, zakat has a role in encouraging the emergence of a breakthrough model in poverty alleviation. The existing poverty alleviation program is a compassionate program from the government to the poor. The poverty alleviation program from the government is very dependent on the government's support in efforts to improve justice and social welfare. In contrast to zakat which is a mandatory sharia that must exist in life.

Fourth, zakat is a source of funding for the development of the people's welfare outside the APBN and APBD. If so far the poverty alleviation program has relied heavily on disbursing government funds, in fact, the Muslim community in Sukabumi Regency has a potential of 1.3 trillion rupiah¹ in funds each year which can be used specifically for groups of people who are powerless in the 8 asnaf (categories) mustahik . If it can be optimized, then the potential of this zakat fund can be a complement to the poverty alleviation program agenda.

The first objective of zakat management is the basis for collecting and distributing zakat. So that the strategy for achieving the target of collection and distribution in Sukabumi Regency needs to be carried out simultaneously, integrated, effectively and efficiently. For this reason, there are 6 (six) aspects that need to be carried out in order to be able to realize the revival of zakat in Sukabumi Regency.

First, the legal aspect.

The legality aspect includes the issuance of a Decree on the formation of an institution from the Director General of Islamic Community Guidance, Ministry of Religion Number: DJ.II/568 of 2014 and Decree of the Sukabumi Regent Number: 451...../Kep.372-BK/2020 Concerning the Leaders of BAZNAS of Sukabumi Regency in 2020- 2025.

Second, the aspect of accountability and compliance with sharia.

For BAZNAS Sukabumi Regency this aspect includes periodic reports and accountability, ratification of the RKAT every year, audits of financial reports by the Public Accounting Firm (KAP) and sharia audits. Whereas for UPZ it includes periodic reports and accountability for the results of collection, on financial reports by UPZ and Internal audit so that the management of zakat in Sukabumi Regency can run in accordance with Islamic sharia and applicable laws and regulations, it requires continuous guidance and supervision both financial , programs and compliance with sharia.

Third, IT and system aspects.

BAZNAS Sukabumi Regency implements SIMBA well. And UPZ is well integrated with SIMBA. So that reports to the Regent, Provincial BAZNAS, Central BAZNAS and Sukabumi Regency tithe stakeholders can be submitted periodically and on time. The presence of SIMBA makes it easier to make reports, store data and information owned by BAZNAS Sukabumi Regency. Web-based, SIMBA is a centralized application so it can be used by BAZNAS Sukabumi Regency without having to go through a complicated installation process.

Fourth, the distribution aspect.

Based on the Zakat Core Principle where to assess the performance of zakat distribution seen from the ratio of distribution to zakat collection. The higher the ratio of distribution to the collection of zakat, the more effective the management of zakat. In the distribution of zakat BAZNAS Sukabumi Regency is divided into five major programs, namely Sukabumi Healthy, Sukabumi Smart, Sukabumi Cares, Sukabumi Taqwa, Sukabumi Makmur.

Fifth, the collection aspect.

In order to optimize the collection of zakat in Sukabumi Regency, the BAZNAS of Sukabumi Regency needs to conduct outreach and education for muzaki in the form of a sustainable zakat campaign. This is important so that muzaki understand that zakat is worship which has a very strategic position from both the religious, social, economic and social welfare aspects. So for this reason, BAZNAS for Sukabumi Regency needs to establish UPZ in all sectors to make it easier for muzakis to carry out their obligations, and BAZNAS for Sukabumi Regency must also be able to provide comfort and guarantee that the zakat that has been paid by Muzaki through BAZNAS reaches its mustahik.

Sixth, aspects of amil development.

In order to increase and standardize the capacity and competence of amil BAZNAS in Sukabumi Regency, it is necessary to carry out appropriate training and coaching and refer to national standards (certification).

BAZNAS Sukabumi Regency carries out the functions of the main coordinator and operator of zakat in the Sukabumi Regency area. the function of the zakat coordinator for Sukabumi Regency is emphasized on the role of UPZ and coordination with LAZ in the Sukabumi Regency area regarding policies and guidelines for zakat management that have been established by BAZNAS Sukabumi Regency, is responsible for reporting zakat at the Sukabumi district level which includes reports from UPZ and LAZ at the Regency level Sukabumi, as well as providing recommendations for opening LAZ representatives in the Sukabumi Regency area.

In the function of the main operator of zakat, BAZNAS of Sukabumi Regency collects zakat in the administrative area of Sukabumi Regency which includes the regional government work unit offices/local institutions of Sukabumi district; vertical agency office at Sukabumi district level; a business entity owned by the Sukabumi district; private company in Sukabumi Regency; mosque, mushalla, langgar, surau, or other names; schools/madrasas, and other educational institutions; district or other names; and village/kelurahan or other names. Meanwhile, in distribution, BAZNAS of Sukabumi Regency carries out distribution and utilization activities individually and in groups. This distribution program can be carried out alone by BAZNAS of Sukabumi Regency or in collaboration with BAZNAS, Provincial BAZNAS, as well as LAZ and Regional Governments.

BAZNAS of Sukabumi Regency as a non-structural government institution that is independent in managing people's funds formed by Ministers or Officials

formed on the recommendation of the Regent, of course, must try to consistently uphold the mandate in an accountable, credible, transparent manner and is supported by professional management governance and must synergize with the regional government because the scope of work of the Regency BAZNAS is in the Regency area itself in terms of increasing the effectiveness and efficiency of services in the management of zakat, and increasing the benefits of zakat to realize community welfare and poverty alleviation.

Mustahik Empowerment Management Planning in Improving Community Welfare

Zakat is one of the pillars of Islam which has the dimensions of social justice. Etimologically zakat means holy, good, growing, clean and developing, and in terminology zakat is a number of assets that are required by Allah to be taken from the assets of certain people (aghniyā') to be given to people who are entitled to receive it with certain conditions. . The essence of zakat is the management of funds taken from aghniyā'² to be handed over to those who are entitled to receive it and aims to prosper the social life of Muslims. At least this is reflected in the words of Allah related to the command of zakat. Apart from that, it was also strengthened by the order of the Prophet Muhammad SAW to Mu'adz bin Jabal who was ordered to take and collect wealth (zakat) from rich people which was then returned to the poor from their group. Therefore it can be concluded that the strategic role of zakat for society.

For this reason, it is very important for the BAZNAS of Sukabumi Regency to be able to build Coordination and Synergy with all government agencies, institutions, companies, and community associations, the majority of which have masses, to work together in overcoming the problems of the people of Sukabumi Regency, namely poverty alleviation and reduction of social inequality.

BAZNAS planning for Sukabumi Regency 2021-2025 aims to unify the Vision and Mission of zakat management at the district level to optimize existing resources through all UPZs in Sukabumi Regency by optimizing the potential for collecting zakat in their respective areas including in terms of distribution and utilization.

Organizing Management of Mustahik Empowerment in Improving Community Welfare

Zakat has long been an interesting object of study. Therefore, various studies regarding zakat have been carried out quite a lot, both on a theoretical level and on an empirical level. To find out how far progress has been made regarding the studies that have been conducted regarding zakat, the authors conducted a survey of accessible studies. From the results of a survey of several studies on zakat, in general it can be concluded that advancing and developing with the management of zakat can make a significant contribution to social and economic development.

Implementation (Actuating) Mustahik Empowerment Management in Improving Community Welfare

In carrying out its duties and functions, BAZNAS for Sukabumi district is required to:

1. planning, implementing and controlling the collection, distribution and utilization of zakat at the district level;
2. coordinate with the district office of the ministry of religion and related agencies at the district level in implementing the collection, distribution and utilization of zakat;
3. report and be accountable for the management of zakat, infaq and alms, as well as other social religious funds to the provincial BAZNAS and the Regent every 6 (six) months and the end of the year, and carry out administrative and factual verification of submissions of recommendations in the permit process for opening provincial-scale LAZ representatives in Sukabumi Regency.

SWOT analysis is identifying the internal and external environment of the organization. Internal analysis focuses on the strengths and weaknesses currently possessed by the organization. This is done for example by identifying the resources (resources) owned, as well as competitive advantages that are considered capable of being added value to the organization.

1. Identification of internal factors

Internal analysis of the organization is very important in identifying sources of competitive advantage. It denotes the resources that need to be developed and maintained to remain competitive. By definition, competitive advantage must be unique for companies to have high competitiveness in the midst of competition. The strategic management process begins with an in-depth evaluation of the organization by looking at its internal resources and capabilities, these being the source of its core competencies, which in turn create competitive advantage.

2. Identification of external factors

External factors provide information where threats may occur and opportunities may exist. This information can be known from external conditions related to the company's business such as science and technology developments, government policies, interest rate hikes, trending products or services, current seasons or conditions, changes in the Rupiah exchange rate against foreign currency exchange rates, natural disasters, business growth in certain fields, increase in competitors (competitors and many other factors).

Along with the development of the times, zakat management must change the overall paradigm, from the traditional-conventional pattern to the modern-professional pattern. The pattern of traditional-conventional management, among others, is characterized by a zakat management mechanism that is carried out part-time and moderately, is temporary, and only involves minimal human resources, ignoring the competence and credibility of the manager.

Mustahik Empowerment Management Controlling in Improving Community Welfare

In controlling BAZNAS Sukabumi Regency, it should be necessary to study strategic issues both internal and external. The following are strategic issues for BAZNAS Sukabumi Regency from an internal perspective:

1. Demands of BAZNAS for Sukabumi Regency as an organization that becomes a reference for Regency/Municipal BAZNAS in Indonesia. There is great demand for BAZNAS Sukabumi Regency to be able to become a trusted and victorious organizational model in zakat collection and muzakki services, zakat distribution and mustahik glorification, the function of zakat coordination at the Sukabumi Regency level, as well as in institutional management.

2. Strengthening the integration of the zakat management system. Until now, the potential for zakat in Sukabumi Regency which is quite large apart from the ASN/PNS Profession Zakat has not been able to be realized as an instrument for maximizing social welfare. One of the obstacles faced in this effort is the lack of integration of the zakat management system in Sukabumi Regency

3. Information Technology to maintain transparency and accountability. The use of information technology can help zakat management to be more transparent and accountable. By utilizing information technology, information related to zakat management carried out by BAZNAS Sukabumi Regency can be accessed more easily, quickly and efficiently.

4. The role of institutions in managing zakat is not yet optimal. HR Professionalism and Amil Zakat Organization Currently, there is no standardization of amil as a profession. As a result, the input of human resources who enter as amil candidates does not have the same standard. On the other hand, BAZNAS does not have strong bargaining power to be able to attract the best quality human resources to be able to join in building an amil zakat organization. Weak human resources and weak organizations are a cycle of unprofessionalism between HR and zakat management organizations.

5. The information gap between the community and zakat managers. It is realized that currently there is an information gap between the community and zakat managers. Most people only understand the obligation of zakat fitrah, while very few know about zakat maal. This is what makes zakat collection peak only in the month of Ramadan and the realization of zakat management is still far from its potential. In addition, the community also does not know much about the benefits and impacts resulting from the current management of zakat.

6. Sharia compliance. Zakat management has a very close relationship with sharia rules. So, in the management of zakat as well as innovation and development, it must be in accordance with sharia. Violation of sharia in the management of zakat cannot be justified whatever the reason.

As for the strategic issues of BAZNAS Sukabumi Regency from the external side, explained below:

1. Potential of zakat as a source of funds in poverty alleviation. Zakat is a fund that is specifically addressed to eight asnaf mustahik, which include: the poor, the poor, amil, mu'allaf, riqab, gharim, fii sabilillah, and ibnu sabil. In fiqh terminology, apart from amil, the seven asnaf are a group of weak people (dhuafa').

2. The growth of the middle class who lives a clean lifestyle but lacks awareness in carrying out religious life is increasingly being felt in today's society. The increase in zakat funds which increases every year is also driven by government support by issuing regulations as derivatives that require civil servants to issue Professional Zakat of 2.5% of the gross payroll.

3. Public trust in BAZNAS as a non-structural institution tasked with managing zakat has not been well developed. Therefore, BAZNAS Sukabumi Regency must be able to build public trust as a government institution that is professional and trustworthy, accountable in the management of zakat.

4. Acceptability of BAZNAS among government agencies. With the application of Law no. 23/2011 is expected to be able to strengthen the relationship between BAZNAS in this case BAZNAS Sukabumi Regency and government agencies so as to increase negotiating power (bargaining power) and acceptability of Zakat Institutions BAZNAS Sukabumi Regency.

5. Consistency in funding from the government. To carry out its duties, functions and services, BAZNAS at all levels including BAZNAS for Sukabumi Regency is financed by the APBN (State Revenue and Expenditure Budget) and APBD (Regional Revenue and Expenditure Budget).

6. Political support from the DPRD and the government of Sukabumi Regency has a very important position. Without government support, it will be difficult for BAZNAS of Sukabumi Regency to be able to progress in managing zakat in Sukabumi Regency. Based on experience, the increase in the collection and distribution rates is inseparable from the direct direction of the Sukabumi Regent to encourage the public to give zakat to zakat management institutions, especially BAZNAS, UPZ sub-districts and villages in Sukabumi Regency.

7. Fulfilling the third pillar of Islam, namely zakat through BAZNAS. The habit of the people in paying zakat directly has now become a strong culture in society. This condition is felt to be counter-productive in the effort to realize the goals of managing zakat to be more effective and efficient and to contribute to improving the welfare of society, especially among mustahik.

E. Conclusions and recommendations

Conclusion

a. Planning (Planning) Management of mustahik empowerment in improving community welfare

BAZNAS Sukabumi Regency has formulated the Vision, Mission, Objectives, goals, targets and achievements into the BAZNAS Planning Document in the form

of the Sukabumi District Baznas Strategic Plan. Measurable and accountable principles, culture and principles of planning have been applied to the strategic planning process in theory, concept and planning substance.

b. Organizing (Organizing) Management of mustahik empowerment in improving people's welfare

At the stage of Organizing (Organizing) the management of mustahik empowerment in improving the welfare of society, has applied the principles, quality culture and organizing principles in accordance with management principles.

c. Implementation (Actuating) Mustahik empowerment management in improving people's welfare

At the Actuating stage of the management of mustahik empowerment in improving community welfare, BAZNAS as the organizer in the management of zakat applies the principles, culture and rules set by religion and regulations/rules issued by the government.

d. Controlling Management of mustahik empowerment in improving people's welfare

At the Controlling stage, the management of mustahik empowerment in improving people's welfare, where Baznas Sukabumi district has applied the principles, culture and principles of management concept evaluation/monitoring in the process of problem solving and tracing muzakki and mustahik with high responsibility as trustees which must be carried out for the benefit and the common good.

e. The Impact of Mustahik Empowerment Management in Improving Community Welfare

The impact that can be felt from the mustahik empowerment program for the Baznas, GM3 and sakena stall programs has brought very high benefits, and can be felt by the beneficiaries and this is a flagship program for the Sukabumi district BAZNAS. It is hoped that in the future it will absorb more mustahik so that BAZNAS will play a greater role and be beneficial for all

Recommendation

1. For the Government in establishing more effective and efficient strategic policies in the management of zakat supported by a more stringent and accountable legal/regulatory umbrella supported by budget, human resources and meeting the needs of adequate facilities and infrastructure, as well as massively encouraging and systematically so that people want to pay zakat through official and legal institutions by the Regional Government.

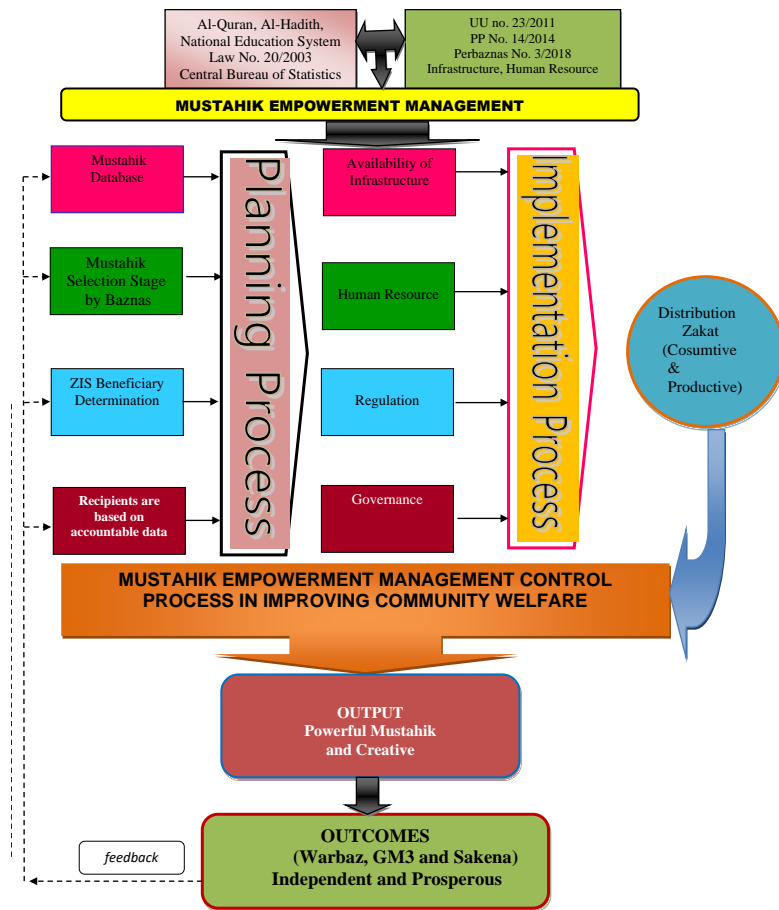
2. Baznas is required to work more seriously and be trustworthy so that the distribution of zakat to Baznas stalls, GM3 and sakena is in accordance with its designation.

3. For Muzakki, he has more trust in BAZNAS in managing zakat in Sukabumi Regency.

4. Mustahik encourages them to be more creative and innovative in using funds from Baznas

5. For future researchers, who are interested in conducting further research, it is recommended to conduct further research by developing research subjects related to mustahik empowerment in improving people's welfare.

F. The Hypothetical Model of Mustahik Empowerment in Improving Community Welfare



Gambar 5.1
 Rencana Model Hipotetik Produk Penelitian

Bibliography

- Abdurrachman Qadir, (2001). Zakat in Mahdah and Social Dimensions, Jakarta: Raja Grafindo Persada.
- Abdullah, S. (2003). Professional Zakat. Jakarta: Moyo Segoro Agung
- Ahmad, Z. (1998). Al-Quran: Poverty and Income Equality. Yogyakarta: Prima Yasa Bakti Fund.
- Ali, M.D. (1988). Zakat and Waqf Islamic Economic System. Jakarta: UIPress.
- Al-Quran, 2015. Ministry of Religion of the Republic of Indonesia
- Andriyanto, Irsad. (2010). Empowerment of Zakat in Improving People's Welfare.

- Kudus: Sharia and Islamic Economics STAIN
- Asnaeni. (2008). *Productive Zakat in the Perspective of Islamic Law*. Bengkulu: Student Libraries.
- Avianti. (2005). *Quality Management Approach Qualitative Side*. Bandung: Rosdakarya Youth.
- Barlian, Ujang, Cepi. (2016). *Strategic Management*. Bandung: Khalifa Human Scholar Press
- BAZNAS (2017). *Indonesian Zakat Architecture*. Jakarta: Center for Strategic Studies of the National Amil Zakat Agency (BAZNAS).
- BAZNAS (2018). In *Zakat Management Risk Management*. Jakarta: Strategic Study Center for the National Amil Zakat Agency (BAZNAS).
- Budiman, M.A. (2006). *Transformation of Institutional Forms of Zakat Management in Indonesia (Legislation Perspective)*. *Intekna Journal (Banjarmasin State Polytechnic)*. VI (1), p.1-7.
- Endahwati, Y. (2014). *Accountability of Management of Zakat, Infaq, and Sadaqah (ZIS)*. *Scientific Journal of Accounting and Humanics*, 4(1), 1356-1379.
- Fakhruddin. (2008). *Fiqh and Zakat Management in Indonesia*. Malang: UIN-Malang Press.
- Hafidhuddin, D. (2006). *Zakat in the Modern Economy*, Jakarta: Human Echoes of the Press.
- Hasan, M. (2011). *Zakat Management: Models of Effective Zakat Management*. Yogyakarta: IdeaPress.
- Wisdom, Harry. (2010). *Community Empowerment Strategy*. Bandung: Humaniora Utama Press.
- Iskandar. (2008). *Educational and Social Research Methodology (Quantitative and Qualitative)*. Jakarta: GP Press.
- RI Ministry of Religion (2013). *Zakat Management Organization Guide*. Jakarta: Directorate General of Islamic Community Guidance, Directorate of Zakat Empowerment.
- Moleong, Lexy J. (2013). *Qualitative Research Methods. Revised Edition*. Bandung: PT. Rosdakarya
- Nasution. (1996). *Naturalistic Qualitative Research Methods*. Jakarta: Sinar Graphics.
- Government Regulation Number 14 of 2014
- Prasojo, Imam B. (2003). *Community empowerment*. Depok. UI
- Pusparini, Martini, Dewi (2021). *Zakat Management in Indonesia*. Yogyakarta: UII Press.
- Rahman, C. (2018). *The role of FOZ in Improving the Performance of Zakat Institutions*. Jakarta: Rineka
- Ridwan, M. (2005). *Zakat and Poverty Instruments for the Empowerment of the People's Economy*. Yogyakarta: UII Press.
- Sudewo, E. (2004). *Zakat Management*. Ciputat: Zakat Management Institute.
- Usman, Sunyoto. (2003). *Community Development and Empowerment*.

Yogyakarta: Student Libraries
Law No. 23 of 2011 Concerning Zakat.