Strategy of Padang City Baznas In Collecting Non ASN Zakat Funds

*Ibnu Amin¹, Faisal Efendi², Mardianton³

¹Institut Agama Islam Negeri Curup,
²³Sekolah Tinggi Agama Islam Balaiselasa

*Corresponding Author. E-mail: Ibnuamin@iaincurup.ac.id

ABSTRACT

Purpose: This study analyzes how the Padang City Baznas strategy in collecting zakat funds from Non-ASN, Padang City Baznas is able to collect so many zakat funds, so this can be a reference for Baznas in Indonesia.

Design/Method/Approach: The author uses data collection techniques in the form of observations and interviews. The data analysis technique used in this study is descriptive and qualitative, which aims to describe the real events that occur in the field.

Findings: The Head of Collection Division has a contract employee, where the contract employee is not the same as an ordinary employee, the contract employee receives an honorarium in one month amounting to Rp. 2,100,000 (two million one hundred million rupiah) and must be able to collect zakat as much as Rp. 20,000,000.00 (twenty million rupiah) per month and meaning that within one year the contract employee must be able to collect zakat funds of Rp. 240,000,000.00, (two hundred and forty million rupiah) per year, but if the contract employee is able to exceed the specified limit then the contract employee gets or is given 5% of as many as these excess. In addition, the strategy carried out by Baznas Padang City is to spread in the form of boxes and piggy bank in various places such as restaurants and shops.

Originality/Values: The contribution of this research can provide valuable information related to education financing and become a reference of choice for other schools in the expenditure costs that have been set by the government and do not ignore the provisions in sharia economy.
INTRODUCTION

Law Number 23 of 2011 concerning about the Implementation of Zakat replaces Law Number 38 of 1999 and provides new certainty and responsibilities to the government in the implementation of the National Amil Zakat Agency (BAZNAS) and to guarantee the interests of stakeholders. (Acting Agency for Implementing Agency) To run the zakat regime, the government formed the Baznas (National Zakat Agency).\(^1\) BAZNAS is based in the Capital of the State. Baznas is an independent non-structural government institution, responsible to the President through the Minister. BAZNAS is a body empowered to carry out zakat management tasks at the national level. The magnitude of the authority to collect zakat Baznas, Provincial Baznas and Regency/City Baznas are regulated by Government Regulation.\(^2\)

The Indonesian Ulama Council (MUI) through Fatwa Number 3 of 2003 defines "income" in this fatwa as salary, honorarium, wages, services and all other income obtained in a halal manner. Both routine as civil servants, employees or employees, or non-rutin such as doctors, lawyers, consultants, and other entrepreneurs' income. All forms of income must be issued on the condition that zakat reaches Nisab equivalent to 85 grams of gold per year, and the zakat rate is 2.5%. Regarding the time of zakat expenditure, if the Nisab is sufficient, income can be spent when the salary is received, if the NISAB is not reached, all income will be collected after one year, and zakat will be spent if the net income is sufficient to be done.\(^3\)

Based on the circular, on Saturday 13 November 2010, chaired by the Mayor of Padang and the meeting of the Heads of the Regional Work Unit (SKPD) with the Padang City Bazda, the Padang City Government announced that several agreements had been signed. One of them, for the first time on January 2, 2011, the RI zakat levy will be collected 2.5% of the gross salary of group 1/C and above. Second, SKPD through the payroll account must deposit the collected zakat funds and submit reports in the first week of each month.\(^4\)

While for non-civil servants, the Padang City Government has no regulations governing the obligation to pay zakat, where in the income of funds

---

2 “Undang-Undang No 23,” in UU, 2011.
collected by the Padang City Baznas Non PNS community, including the category of many funds obtained.\(^5\)

Seeing the presentation of the funds achieved by the Padang City Baznas so much from Non ASN which amounted to Rp. 5,840,000,000 (five billion eight hundred and forty million rupiah), while there are no regulations or binding, therefore the author wants to examine further what the steps taken by the Padang City Baznas or whether the strategy is carried out and how to achieve it.

This research is different from previous discussions, where research on Baznas strategies includes many. However, research examines how the Padang City Baznas collect zakat funds from non-ASN, as previous research:

Baznas Tanah Datar Regency uses strategies in the form of exclusive strategies * NIR exclusive. If the muzakki has declared its willingness to pay zakat through the media campaign * direct fundraising, to facilitate muzaki on paying zakat then the following ways are taken: First, exclusive mutilation through UPZ which has been formed to be deposited into the Tanah Datar District Baznas account. Second, doing "picking up the ball", namely Tanah Datar Baznas officers pick up exclusive zakat to Loka Muzakki. Third, invite Muzaki to distribute his zakat through the Tanah Datar District Baznas account.\(^6\)

The strategy of collecting zakat funds carried out by five zakat management institutions studied is different, namely the Central Baznas in realizing its zakat funds. The fundraising strategy is carried out with the following process, namely: Contacting individual and group donors directly, making the muzaki-conner application, an application for Android and iPhone phones, so that Muzaki can pay their zakat directly to the Baznas headquarters, without having to go to them, already Have branches in several countries such as: Australia, Japan, Korea, America and Hong Kong. The promotion and socialization process conducted by Dompet Dhuafa uses ATL (Above the Line) and BTL (Below The Line) systems, as well as direct campaigns, namely the realization of friendship and cooperation with the main shopping centers of the B, A, A+ segment. The purpose of this collaboration is to provide convenience for Muslims in paying zakat and donations, and bring direct understanding to the upper middle class. PKPU uses multidimensional marketing promotion

---


programs, both directly and indirectly, electronic and print media, in the implementation of zakat fundraising strategies. Zakat fundraising strategies in zakat home institutions, namely: make announcements on social networks and send messages to donors. In order to maintain good relations with donors, Rumah Zakat offers services that are tailored to the needs of donors, both through the facilities registered by the donors themselves, such as: B. :wa, BB and others.

DPUDT collects zakat funds at home and abroad. Domestically, the zakat fundraising strategy is carried out by forming a fundraising team from prospective donors and advertising on Radio Darut Tauhid. While the strategy for collecting zakat funds for abroad is: DPUDT chooses people from Darut monotheism to collect zakat funds from foreigners and Indonesian citizens who are abroad or often referred to as direct mail. After considering data and process of zakat fundraising strategies carried out by five zakat management institutions, the optimal LPZ for zakat fundraising strategies is Dompet Dhuafa. Dompet Dhuafa gathered donations from year to year which is increasing and relevant to the needs of the community, therefore Dompet Dhuafa is declared an optimal zakat collector institution.

BAZNAS Bandung Regency implements a marketing, positioning, targeting and segmentation mix strategies. Segmentation is carried out for the Municipality in all districts in Bandung Regency, carried out for all. Muzakki's psychograph about lifestyle, income, living conditions, vehicles and personal assets. Analysis of muzakki behavior in terms of concern and social attitudes. The target market is Aghnia. Positioning in the market is done by providing information about programs formed to build trust in muzakki. Products come in the form of programs. Price, nominal remains in zakat. The place is the Bandung Regency Baznas Office or visit Muzakki. Advertising through social networks, radio, banner installation. People, conduct virtual interviews and interview evaluation technology. The process carried out by distributing working hours and employees' functions, the existence of muzakki service SOPs. Physical evidence in the form of important evidence and supporting.

Collection of zakat by Baznas when this uses outlined in the example of a business model canvas (BMC) includes nine BMC elements; Muzakki who paid his zakat to Baznas included the Individual Muzakki * muzakki company.

---


Baznas put on the muzakki muzakki cards that are considered to be the Mandatory Zakat Identification Number (NPWZ). There is a special counter to get zakat. Muzakki's service in Baznas also allows for Muzakki to conduct consultations about zakat. The zakat funds collected are funds that are not his property. So that the management must be adapted using the provisions that are appropriate to the sharia. Zakat collection strategies in BAZNAS include increasing collaboration using various kinds of particular agencies the government includes using various kinds of seminars workshops on zakat. Baznas can also distribute scholarships to tertiary institutions, especially in the Zakat Study Program. Besides that, the zakat service counter needs to be added to various kinds of strategy locations. Baznas can also capture muzakki according to farmers. Baznas is required to make ICT in the management of zakat.¹⁹

Baznas strategy in gathering CIS includes socialization to Tier I government agencies, financial institutions and ta'mim assemblies, submission of financial accountability reports and program promotions in three media, namely print media and social media and electronic media, offering zis payment services through direct payments, collection Zakat, establishing UPZ in state and private institutions, opening accounts in various banks, scanning barcodes and establishing good relations with muzakki/donors, ZIS distribution strategies include compliance with Shari’a provisions and according to the law, following the Covid-19 protocol with Physical Distancing, Social Distributing and use of masks, the distribution approach between the push approach and the pull approach, provides a copy of writing for the handling of Covid-19 Working Groups.¹⁰

It was found that the concept of a strategy for collecting the ASN professional zakat fund at the Karangnayar Regency Baznas was three stages. 1) Baznas collects, combines and concludes basic information which is expected to formulate tactics. 2) Implementing the strategies that have been formed in the first stage, tactics that for Baznas are five, first strengthening togetherness, the second forms trust, third expands communication networks using anyone, fourth optimizing the collection, the five streamlined distribution. 3) Evaluating the strategies that have been carried out at the 2nd stage of the ASN professional zakat collection is carried out using two stages. First, Baznas


created UPZ (zakat collection unit) throughout the government agency. Second, Baznas conducted a socialization * Sarahsehan using the entire UPZ. When viewed according to Islamic perspectives the strategy of collecting the ASN zakat does not conflict using Islamic law. This is able to see that the collection of zakat is included in Al-Maslahah al-Mursalah.\(^\text{11}\)

Baznas primary strength is a superior empowerment program (0.128) * Transparency and Financial Accountability (0.125). While the primary weakness of Baznas is an understanding of the uneven zakat in Amil (0.122) * IT -based network at the Regional Baznas (0.119). EFE matrix analysis revealed that Baznas primary opportunities in the implementation of Presidential Instruction No.3/2014 are citizens who are pro -payment of zakat via Amil (0.123) * Indonesian Muslim Middle Class growth (0.118). While the primary constraints faced by Baznas are citizens' understanding of zakat that are still low (0.123) * the religious level of citizens is also low in government forums (0.123).\(^\text{12}\)

In running its business, Baznas Banyuwangi has implemented a fundraising strategy which includes: Identifying potential donors and assistance, using the method of fragments of direct and indirect funds, evaluating funds for fundraising. (2) The role of fundraising greatly affects the level of fundraising, such as: B. Facilitating fundraising, the existence of program long -term funding, increasing fundraising, the role of fundraising is very large, fundraising is also very large, maximizing zakat fundraising through direct and online socialization.\(^\text{13}\)

The collection strategy carried out by Baznas in East Java Province is direct and indirect, applying the POAC management function in its implementation. By using these two fundraising strategies, East Java Baznas was developed with a proportion of direct income that was higher than indirect income. There was an increase in zakat fund receipts by 26.47% during the 2015-2019 period, while the receipt of infaq/alms funds amounting to a decrease of 0.73% because the donors moved to pay zakat. The fundraising constraints in East Java Baznas originated from the East Java Baznas HR and

\(^{11}\) Imron Komarudin, “, Strategi Penghimpunan Zakat Profesi (Studi Terhadap Penghimpunan Zakat Profesi Aparatur Sipil Negara (ASN) BAZNAS Kabupaten Karanganyar, Skripsi,” 2019, 3.


\(^{13}\) Lutfiatul Qomariah, “, Strategi Penghimpunan Dana (Fundraising) Zakat Di Baznas Banyuwangi, Skripsi,” 2020.
the lack of public awareness to pay zakat and infaq/alms, lack of information and lack of trust in the ZIS organizing agency.\textsuperscript{14}

The implementation of the BAZNAS strategy is carried out through the development of work programs in the field of collecting and distribution and utilization, education and religion, health and social humanities, planning, finance and reporting, administration, human resources and general. While the strategic assessment is an assessment of the work program planned and implemented by Baznas by taking into account the work objectives and goals to be achieved.\textsuperscript{15}

From the various studies outlined above no one has examined the Baznas strategy in collecting zakat funds from non-ASN.

**RESEARCH METHOD**

The author uses the type of field research, namely conducting field research through direct interviews with Baznas and officials, in order to get complete and relevant data with the problems that the author discussed.\textsuperscript{16} In addition, the authors also conduct literature research by reading, understanding, and quoting books and literature related to this problem.

In this study, the author uses primary and secondary data to find and collect data. The primary data in this study is the agency and membership Baznas consisting of collecting officers, distribution officers, utilization officers and human resource officers. Secondary data is data that has been further processed by the Creator and presented by primary data collectors or other parties. Secondary data in the form of archives and other evidence relating to the subject matter.

The author uses data collection techniques in the form of observations and interviews.\textsuperscript{17} The data analysis technique used in this study is descriptive and qualititative, which aims to describe the real events that occur in the field.

**RESULT AND DISCUSSION**

Al-Qur'an has 32 words of zakat, and its name is repeated 38 times using words that are identical to zakat, sadhaka. Of the 30 words of zakat in the

---

\textsuperscript{14} Ruri Rahmadani, “Strategi Penghimpunan Dana Dalam Meningkatkan Penerimaan Dana Zis Di Badan Amil Zakat Nasional (Baznas) Provinsi Jawa Timur,” Skripsi, 2020, 73.


\textsuperscript{17} Jalaluddin, Metode Penelitian, 1995.
Qur’an, 27 of them are related to the word prayer. This shows a close relationship between zakat and prayer. Prayer is a manifestation of relationships with God and zakat is the manifestation of the relationship between God and fellow human beings. As for them and the Hadith:

Meaning: Take zakat from some of their property and with this zakat you purify them, purify them and pray for them. Indeed your prayer is their peace of mind. And Allah is all-heard of all-Knowing.

Meaning: From Ibn Abbas, may Allah be good that the Prophet sent Mu’azd to Yemen and what the Apostle said. Allah) is the messenger of God, and then they really obey them, and tell them that God requires them to pray five times (day and night), and then obey Him, and God will do it. Rich among them and given to the poor among them.

The implementation of zakat is an inseparable part of each other. So management is part of the organization and organization is part of management. In theory, management is a tool to achieve goals, and the organization is a place to achieve that goal. That is, the process that guides an activity or business from the beginning to the company runs smoothly or out of business. On the other hand, according to William, management is defined as letting others do work.

The objectives of the organization at the macro level are closely related to the value resulting from the activities carried out for the benefit of internal and external stakeholders. In addition, this helps the administrator find and understand the main problems that need to be handled in certain cases. In relation to management, the above processes include:

**Planning**

The planned authority of Amir Zakat Padang City in the field of association, according to Sintaro Abe as the Head of Zakat Fund Collection (Kabid) said that Sanya Baznas Padang City has a program, where this program will be the acquisition obtained by the Padang City Baznas, the program is

---

19 Depag, Departemen Agama Republik Indonesia Al-Quran Da Terjemahannya, 2011.
20 Hadits Riwayat Bukhari Muslim, n.d.
consisting of the program consisting of the program consisting of the program consisting of the program Of the five programs, namely: zakat, infaq, sodaqoh, corporate social responsibility, other religious social funds, grant funds.  

The strategies used by the Padang City Baznas in raising zakat funds from non-ASN are: Zakat socialization, opening upz as a gathering place, distributing zakat leaflets, conducting social media socialization, zakat selling value, receiving zakat at the Bazna office, distributing Bazna at PT.

The policy carried out by the Padang City Baznas is the first step of the Padang City Baznas to disseminate the owner and employee of the company as well as friendship, after that the Baznas employee asks for approval about when the company can be given to socialize with the company owner as well as employees or members who are included In the company, on the day agreed by Baznas employees came back to the company explained about the obligation to pay zakat, then Baznas employees asked the company owner to open UPZ in the company's environment, if the company agreed then the BAZNAS issued an UPZ decree (zakat collection unit unit (zakat collection unit ) to the company owner. As for companies or PTs that have been carried out socialization by BAZNAS including: Entrepreneurs, traders, hotels, restaurants, super markets / mini markets, banking, hospitals, CV Hayati, Auto 2000 By Pass.

In collecting zakat funds, the Head of Collection Division has four contract employees, where the contract employee is not the same as the other employees, for contract employees to get an honorarium of Rp.2,100,000.00, (two million one hundred thousand) per month, in addition The contract employee must be able to collect Rp.20,000,000.00 (twenty million) per month and meaning that within one year the contract employee must be able to collect zakat funds of Rp. 240,000,000.00, (two hundred and forty million) per year, but if the contract employee is able to exceed the specified limit, the contract employee gets or is given 5% of the excess.

But on the contrary if the employee cannot collect Rp.20,000,000.00 (twenty million rupiah) per month will be given sanctions to each of the contract employees, as for the sanctions given that will be added to the box or piggy bank to be distributed in their respective regions, Padang City which is divided into 11 districts, then Eleven sub-districts are divided into each of the four contract employees, there are three sub-districts and there are four sub-districts.

Organizing

---

24 Terry.
Organizing is the process of grouping different activities and tasks into the unit. The aim is to regulate the duties, authority, responsibility, and work relationships in every field as clear as possible. The result of this organization is an organizational structure in accordance with the plans that have been prepared.

The description of the tasks made in the staff in the field of collection is to plan, implement and supervise the tasks of the staff in the field of gathering, provide reports to Waka I, map the potential of non-ASN zakat, proposing the target muzakki, delivering a letter of cooperation offer, preparing the administrative tools of prospective muzakki, carrying out activities Zakat socialization. Prepare the infaq box to be distributed, deliver the infaq box, open the infaq box, give infaq receipts to Muzakki, giving a report to the Head of Division.

**Actuating**

Activation is an action taken by the Head of Collection Manager to ensure that all group or team members try to achieve their goals in accordance with Bazna Padang City's plans and initiatives. This means encouraging employees to work alone or together consciously achieve their goals effectively. Mover in this case is a collection reader who moves members:

1. Collecting zakat funds as much as possible from the muzakki
2. In collaboration with other parties in efforts to collect zakat, such as managing UPZ-UPZ.
3. Continuing consolidation and socialization of zakat to the private sector through Islamic organizations, mosques, preachers etc.
4. Complete the formation and confirmation of UPZ
5. Formation and Inauguration of UPZ
6. Conduct guidance to Muzakki and UPZ min 1 x a year
7. Holding competition between UPZ in the framework of "Fastabiqul Khairaat"
8. Conducting data collection of muzakki databases, zakat property and others
9. Conducting a mix of zakat and others
10. Conducting zakat and other collection and reporting results to trusted banks and submit proof of revenue to the treasurer

---

11. Record and standardize the collection of zakat
12. Coordinate the process of collecting zakat

**Controlling**

Maidawati: In the translation that gives zakat to Baznas as contained in the paragraph above PT or the company and the individual only gives zakat in the form of company names, meaning not to give the data of members in the company.\(^{26}\) Zakat is monthly and some are annually, but Sintaro Abe said that there is someone who gives his zakat unfairly means that sometimes he gives zakat erratically like CV.\(^{27}\) Panama Jaya did not give her zakat unmanently the last CV gave his zakat to Baznas as much as Rp. 200,000,000 (two hundred million rupiah).

In addition, Padang City Baznas received zakat funds from boxes and piggy bank circulated in restaurants, shops, etc., as for the number of boxes circulated by Baznas totaling 900 boxes and piggy bank, infaq boxes 500 boxes and 400 piggy bank One month each box averaged Rp. 50,000 (fifty thousand rupiah) per month, thus the amount obtained from the box and piggy bank in one year amounted to Rp. 540,000,000, (five hundred and forty million rupiah) the box and piggy bank if you have received zakat from a restaurant or shop, then the box and piggy bank are not placed again, but on the contrary if there is no zakat from the restaurant or shop Located boxes and piggy bank.\(^{28}\)

**Achievements Obtained From Non ASN**

As for the achievements in the Padang City BAZNAS target, namely: Non PNS: Rp. 1,525,000,000, Iswaf: Rp. 4,315,000,000, Total: Rp. 5,840,000,000 which were obtained from Muzakki's funds consisting of:

1. PT. Zatuaka: 12,000,000 (twelve million rupiah) per year.
2. Catering Siti Nurbaya: 18,000,000 (eighteen million rupiah) per year.
3. Ronal Pernando: 9,000,000 (nine million rupiah) per year.
4. H. Herman Nawas: 200,000,000 (two hundred million rupiah) per year.
5. Hj. Derlina: 3,000,000 (three million) per year.

---


\(^{28}\) Abe, “Pendapatan Dana Yang Dikumpulkan Oleh Baznas Kota Padang Masyarakat Non PNS Termasuk Juga Kategori Banyak Dana Yang Didapat.”
6. PT. Tuberculosis: 50,000,000 (fifty million rupiah) per year.
7. Hotel Fave: 120,000,000 (one hundred twenty million rupiah) per year.
8. H. Irjon: 75,000,000 (seventy five million rupiah) per year.
9. Auto 2000: 30,000,000 (thirty million rupiah) per year.
10. Sunnah Shop: 15,000,000 (fifteen million rupiah) per year.
11. K. Boxes and piggy bank: 540,000,000 (five hundred forty million rupiah) per year.

<table>
<thead>
<tr>
<th>Name</th>
<th>Numbers</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>PT. Zataka</td>
<td>12.000.000</td>
<td>Twelve million rupiah</td>
</tr>
<tr>
<td>Catering Siti Nurbaya</td>
<td>18.000.000</td>
<td>Eighteen million rupiah</td>
</tr>
<tr>
<td>Ronal Pernando</td>
<td>9.000.000</td>
<td>Nine million rupiah</td>
</tr>
<tr>
<td>H. Herman Nawas</td>
<td>200.000.000</td>
<td>Two hundred million rupiah</td>
</tr>
<tr>
<td>Hj. Derlina</td>
<td>3.000.000</td>
<td>Three million rupiah</td>
</tr>
<tr>
<td>PT. Kunango</td>
<td>50.000.000</td>
<td>Fifty million rupiah</td>
</tr>
<tr>
<td>Hotel Fave</td>
<td>120.000.000</td>
<td>One hundred twenty rupiah</td>
</tr>
<tr>
<td>H. Irjon</td>
<td>75.000.000</td>
<td>Seventy five million rupiah</td>
</tr>
<tr>
<td>Auto 2000</td>
<td>30.000.000</td>
<td>Thirty million rupiah</td>
</tr>
<tr>
<td>Toko Sunnah</td>
<td>15.000.000</td>
<td>Fifteen million rupiah</td>
</tr>
<tr>
<td>Kotak dan Celengan</td>
<td>540.000.000</td>
<td>Five hundred forty million rupiah</td>
</tr>
</tbody>
</table>

In addition to the funds obtained while there is a non-permanent zakat that means that sometimes he gives zakat in an uncertain manner like CV. Panama Jaya did not give her zakat non-permanently, finally the CV gave her zakat to Baznas as much as Rp. 200,000,000 (two hundred million rupiah). In the field of collecting the Padang City Baznas has tried hard and trying to be as hard as possible to exempt their duties and functions and responsibilities in collecting zakat funds from Muzakki.

**CONCLUSION**

The strategies implemented by Bazna Padang City raising zakat funds from non-asn, namely: (planning) conducting socialization to the owner and employee of the company as well as friendship, after a week of Baznas employees asking for approval about when the time the company can give to
socialize with the company owner as well as employees or members who are included in the company, on the agreed day, Baznas employees came back to the company about the obligation to pay zakat, after which the Baznas issued an UPZ decree to the company owner.

(Controlling) The Head of Billing Section made a mechanism to collect zakat fees from non-ASN, the distribution of zakat pamphlets, social media interactions, zakat outlets, zakat collection at the Baznas office, and Baznas distribution cooperation with PT. Help the collection of zakat money and the distribution of infaq boxes in each store. The Padang City Baznas team was also formed to gather donations of zakat from non-ASN. The team will then receive the distribution for the results of the money collected. So that the Padang City Baznas is able to collect significant zakat funds thanks to the plans they compiled.

The Head of Collection Division has a contract employee, where the contract employee is not the same as an ordinary employee, the contract employee receives an honorarium in one month amounting to Rp. 2,100,000 (two million one hundred million rupiah) and must be able to collect zakat as much as Rp. 20,000,000.00 (twenty million rupiah) per month and meaning that within one year the contract employee must be able to collect zakat funds of Rp. 240,000,000.00, (two hundred and forty million rupiah) per year, but if the contract employee is able to exceed the specified limit then the contract employee gets or is given 5 % of as many as these excess. In addition, the strategy carried out by Baznas Padang City is to spread.

REFERENCES


Depag. Departemen Agama Republik Indonesia Al-Quran Da Terjemahannya, 2011.

Ibnu Amin, Faisal Efendi, Mardianton: Strategy of Padang City Baznas In Collecting Non ASN Zakat Funds

Hadits Riwayat Bukhari Muslim, n.d.


Rahmadani, Ruri. “Strategi Penghimpunan Dana Dalam Meningkatkan Penerimaan Dana Zis Di Badan Amil Zakat Nasional ( Baznas ) Provinsi Jawa Timur.” Skripsi, 2020, 73.


Terry, George R. “No Title,” 1976.

“Undang-Undang No 23.” In UU, 2011.’