

## Supervision System in The Effectiveness of Zakat Utilization in Baznas of Bengkulu Province

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**Abstract.** This study aims to examine the supervisory system of BAZNAS of Bengkulu Province in the empowerment of zakat with the aim to alleviate poverty. The research method used in this research is a qualitative approach with a phenomenological paradigm to build the reality of ideas. The data collection methods used were observation, interviews, and documentation which were then analyzed by using the Miles & Huberman interactive model, namely data reduction, data presentation, and conclusion drawing or verification. The results obtained show that the National Amil Zakat Agency (BAZNAS) of Bengkulu Province community empowerment was carried out in the form of direct and indirect supervision by BAZNAS of Bengkulu Province. The form of direct supervision was a form of preventive supervision (Concurrent Control) and initial supervision (Feed Forward Control), while the form of indirect supervision was feedback control in which this supervision was used to measure the results of an activity that had been carried out. The two forms of supervision were the types of internal control carried out by directly related parties and the type of preventive and repressive supervision to avoid deviations in the implementation of zakat empowerment activities. However, the supervision of BAZNAS of Bengkulu Province community empowerment needs to apply more detailed and clear indicators of empowerment success for each community empowerment program. In addition, BAZNAS needs to make a Standard Operating Procedure (SOP) for the implementation of the empowerment program by not only showing it but also implementing coaching and mentoring to a clear stage of achieving independence.

**Keywords:** Supervision; Zakat; BAZNAS; Bengkulu

### Introduction

BAZNAS or the National Amil Zakat Agency has a role and a task that must be carried out optimally. One of the tasks of BAZNAS is to make guidelines for zakat management which will later be used as reference material in the zakat management system. Meanwhile, one focus of the

government's performance in the field of guidance and supervision of zakat management is evaluating the implementation of national zakat management policies in accordance with the guidelines issued by BAZNAS. Then, the zakat management system will of course also be monitored by the Ministry of Religion to see whether it is implemented effectively or not.<sup>1</sup>

The presence of Law No.23 of 2011 concerning the implementation of zakat management that must be carried out by the government is to carry out "guidance and supervision" of BAZNAS and LAZ (Amil Zakat Institutions). This requires BAZNAS and LAZ of course to be able to work more professionally, transparently and trustworthily in the zakat management according to the demands of sharia.<sup>2</sup> Especially to carry out their work programs which are carried out solely to achieve their goals, that is as a poverty alleviation program.

The supervision of zakat is one of the important agendas of the government in its management system because BAZNAS itself has a function to evaluate each job to match the SOP that has been set. If the function of regulation and supervision by the government is not optimal, there will be implications for the performance system of zakat management as a whole. Basically, supervision is an act of comparing the work results with the planned results. Between the results and planning in the process of frequent deviations, the function is to supervise to avoid deviations.<sup>3</sup>

Supervision is an absolute must in the mechanism of an

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<sup>1</sup> Rismayani, Imran, and Syamsiar, "Efektivitas Pengawasan Pengelolaan Zakat Badan Amil Zakat Nasional ( Baznas ) Kabupaten Wajo," *Jurnal Ada Na Gau: Public Administration* 1, no. 1 (2020): 56; A Rio Makkulau Wahyu and Wirani Aisiyah Anwar, "Sistem Pengelolaan Zakat Pada Baznas," *Al-Azhar Journal of Islamic Economics* 2, no. 1 (2020): 12-24; Desmi Novitasari, "Manajemen Pendistribusian Zakat Di Badan Amil Zakat Nasional (Baznas) Provinsi Bengkulu," 2018, 92, [http://repository.iainbengkulu.ac.id/885/1/DESMI NOVITA SARI.pdf](http://repository.iainbengkulu.ac.id/885/1/DESMI%20NOVITA%20SARI.pdf).

<sup>2</sup> Sri Wahyuni, "Peran LAZ Sebagai Pengelola Zakat Dalam Pendencygunaan Zakat Produktif, Studi Kasus Rumah Zakat Medan," *At-Tafahum: Jurnal Of Islamic Law* 1, no. 2 (2017): 104.

<sup>3</sup> Muaffat, Yanis Rinaldi, and Adwani, "Pengawasan Terhadap Zakat Yang Dimasukkan Ke Dalam Pendapatan Asli Daerah Di Aceh," *Syiah Kuala Law Journal* 1, no. April (2017): 62-82.

organization to achieve goals. Therefore, the goals of an organization will be difficult to achieve properly without being accompanied by a good and continuous monitoring system.<sup>4</sup> Situmorang said that supervision is an effort or action to see the extent to which the task is being carried out.<sup>5</sup> In addition, according to Terry, it has a role as a material for evaluating future work performance and if necessary, implementing corrective actions so that the work results are in accordance with the predetermined plan.<sup>6</sup>

The implementation of the supervisory function is divided into two: direct supervision and indirect supervision. Direct supervision means the supervision carried out while the activity is running with the aim of the leadership being able to make improvements to various deviations that occur in each process carried out. In addition, supervision can be carried out indirectly. The leader receives a written report from subordinates who carry out their duties and examines the report to see any discrepancies or irregularities in these activities. Furthermore, all the supervisory reports are prepared based on the monitoring report for the monthly period and the end of the activity period.

Considering the supervisory system which has such an important function in zakat management, this research will examine "How the Supervision System in the Effectiveness of Zakat Utilization in the Bengkulu Province BAZNAS is", how it optimizes its functions, both in the fields of collection, distribution and utilization of zakat because the poverty rate in Bengkulu Province is still high. Based on Central Statistics data, the poverty rate in Bengkulu Province in 2018 reached 15.43 percent and decreased in 2019 to 15.23 percent, and Bengkulu Province was in the 6th position of the poverty rate out of 34 provinces in Indonesia ([benngkulu.bps.go.id](http://benngkulu.bps.go.id)).<sup>7</sup>

Based on gap research, there are several previous studies

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<sup>4</sup> Andi Nuraeni Aksa et al., "Pembagian Zakat Di Baznas Kabupaten Wajo," *Kolaborasi : Jurnal Administrasi Publik* 2, no. 2 (2016): 168.

<sup>5</sup> M. Viktor Situmorang and Jusuf Juhir, *Aspek Hukum Pengawasan Melekat* (Yogyakarta: Reineka Cipta, 1994).

<sup>6</sup> Terry, *Dasar-Dasar Manajemen* (Bandung: Graha Ilmu, 2013).

<sup>7</sup> Hasnan Hanif, Ahmad Mukri Aji, and Hendri Tanjung, "Baznas Provinsi Bengkulu," *Journal Of Islamic Economy* 11, no. 2 (2018): 146–65.

including the research of Furqoni, Mulyani and Yunus (2018)<sup>8</sup> with the results of the distribution of productive zakat having a positive impact on the welfare of *mustahik* both during program implementation and after. So we need a mature strategy with the appropriate SOP. Ahmad's research (2018)<sup>9</sup> mentions the need to create a zakat committee or the like at the village level to collect data so that poverty alleviation is carried out in a directed, integrated and sustainable manner which is the responsibility of the central, regional or community governments. There are different approaches to empowerment in this study, namely the social approach, the cooperative approach, the goal approach and the zakat management approach. Thus, this research uses an empowerment management approach in poverty alleviation based on *maqashid shari'ah*.

Novelty in this study is to combine the knowledge of management, supervision and empowerment in optimizing the function of zakat as an instrument of poverty alleviation. In addition, no previous research has discussed supervision in the empowerment of zakat as a form of poverty alleviation effectiveness. This research is focused on controlling aspects of zakat management in relation to poverty alleviation. The choice of this aspect of the study is to understand the form of community empowerment-based zakat management implemented by the Bengkulu Province National Amil Zakat Agency (BAZNAS).

To examine this, the author used a qualitative approach with the researcher's indicators as the research knife that builds the reality of the research<sup>10</sup> by using the phenomenological paradigm as a method that is in the interpretive paradigm family<sup>11</sup>. Methods of data collection used observation, interviews and documentation. The data sources of this

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<sup>8</sup> Furqani, H. Mulyani, and Yunus, "Zakat for Economic Empowerment (Analyzing the Models, Strategy and Implications of Zakat Productive Program in Baitul Mal Aceh and BAZNAS Indonesia)," *Iqtishadia* 11, no. 2 (2018): 391-411.

<sup>9</sup> S Ahmad, "Developing and Proposing Zakat Management System: A Case of the Malakand District, Pakistan.," *International Journal of Zakat* 4 (2018): 25-33.

<sup>10</sup> Yvonna S. Lincoln & Egon G. Guba., "Naturalistic Inquiry" (Callifornia: Sage Publications, 1985), 232.

<sup>11</sup> Charles Kivunja and Ahmed Bawa Kuyini, "Understanding and Applying Research Paradigms in Educational Contexts," *International Journal of Higher Education* 6, no. 5 (September 2017): 26-41, doi:10.5430/ijhe.v6n5p26.

research were primary and secondary data sources<sup>12</sup>. The primary data in this study were the administrators of the National Amil Zakat Agency (as subjects, respondents and data sources). From this primary data source, the author sought to obtain data to answer research questions.

Table 1 Research Informants

No	Position	Amount
1	Deputy Head of Collection	1
2	Deputy Head of Finance and Reporting	1
3	Head of Collection, Distribution and Utilization of Zakat	1
<b>TOTAL</b>		<b>3</b>

Source: Research Data.

Secondary data in this study were documents, journals, research results, and books (as subjects, respondents and data sources). The data were collected by studying everything related to zakat management and management reports, as well as other documents related to research.<sup>13</sup> Then, the data that the author had obtained would be analyzed using the Miles & Huberman interactive model<sup>14</sup> namely data reduction, data display and conclusion drawing / verification until the data were saturated.

## Results and Discussion

The National Amil Zakat Agency (BAZNAS) of Bengkulu Province is the official body for zakat management; its existence is regulated by Law No. 23 of 2011 and strengthened by Government Regulation of the Republic of Indonesia Number 14 of 2014 concerning the implementation of Law Number 23 of 2011. Basically the establishment of the Bengkulu Province National Amil Zakat Agency (BAZNAS) was started in 1991 under the name Badan Amil Zakat, Infaq and Sadaqah. (BAZIS) in the first period, then changed its name to Badan Amil Zakat (BAZ) in the second period 1996-2001. In the third period, the name was changed into the

<sup>12</sup> Suharsimi Arikunto, *Prosedur penelitian: suatu pendekatan praktik* (Rineka Cipta, 1992).

<sup>13</sup> Norman K & Yvonna S. Lincoln Denzin, *Handbook of Qualitative Research*, ed. Terj. Dariyatno (Yogyakarta: Pustaka Pelajar, 2009).

<sup>14</sup> Matthew B. Miles et al., *Qualitative Data Analysis: An Expanded Sourcebook* (SAGE, 1994).

National Amil Zakat Agency (BAZNAS) until now based on Law Number 23 of 2011 concerning zakat management.

Zakat is certainly not just individual generosity, but a social system managed by the state through its own apparatus. This apparatus manages all the problems, starting from the collection of zakat payers and their distribution to those who are entitled. It takes supervision of the distribution of zakat.<sup>15</sup> In matters of zakat management, the government in synergy with BAZNAS Bengkulu Province can carry out its role as a <sup>16</sup>(1) Regulator in making regulations and instructions for the implementation of zakat management, (2) Motivator by conducting socialization or collaboration with various related parties, (3) Facilitator supporting operational zakat management both software and hardware, and (4) Coordinator of all OPZ in all levels at the same time monitoring and supervising.

Talking about the role of BAZNAS, of course there are very important activities so that the zakat management process can run well to alleviate poverty in Bengkulu Province. In alleviating poverty, BAZNAS Bengkulu Province assesses that there are several monitoring steps. Supervision is basically an assessment of the extent to which the implementation of an activity or program is in accordance with a predetermined plan, so it can be said that the plan is a reference in the supervision of the supervision of the implementation of activities.<sup>17</sup>

### ***Steps for Supervision and Evaluation of BAZNAS Bengkulu Province***

The results of this study see that there were several steps for monitoring or evaluating the utilization of zakat in BAZNAS Bengkulu Province. Where supervision of community empowerment was carried out on BAZNAS officers in providing services to *mustahik*, BAZNAS prepared SOPs and supervision was also carried out on *mustahik* in obtaining community empowerment assistance to provide reports to BAZNAS regarding business development. The report would then be

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<sup>15</sup> Muaffat, Rinaldi, and Adwani, "Pengawasan Terhadap Zakat Yang Dimasukkan Ke Dalam Pendapatan Asli Daerah Di Aceh," 68.

<sup>16</sup> Departemen Agama RI Direktorat Jenderal, *Bimbingan Masyarakat Islam Direktorat Pemberdayaan Zakat, Standarisasi Manajemen Zakat* (Jakarta, 2007), 48.

<sup>17</sup> Akxa et al., "Pembagian Zakat Di Baznas Kabupaten Wajo," 171.

analyzed regarding the level of success. As for evaluations that produce good results, assistance would be provided to empower the BAZNAS community empowerment program. As stated by the following informant:

*"Supervision or evaluation is carried out by first setting SOPs in the implementation of community empowerment activities, starting from the application process to providing assistance to mustahik."*

The BN informant also added:

*"The BAZNAS management works using SOPs. Then every BAZNAS work has a target, including in the community empowerment program, the main target is so that mustahik can become muzakki, at least become hypocrites, if that is achieved then the community empowerment is successful. This can be seen through the evaluations that we do, either directly to the field or reports from mustahik which will then be reviewed by the BAZNAS management."*

Based on the data above, of course there were SOPs or Standard Operating Procedures in the distribution of zakat BAZNAS Bengkulu Province to be carried out and documented as a form of supervision so that the data can be evaluated in the future. The following are some of the steps taken in the SOP for Supervision of the distribution of zakat at BAZNAS Bengkulu Province:

Table 2 Standard Operating Procedures (SOP) for the Distribution of Zakat

No	Steps	Amount
1.	First Step: Acceptance of Proposal Documents	1.30minute
	a) Acceptance of Proposal Documents	10 minute
	b) Check the Completeness of Proposal Documents	10 minute
	c) Proposal Document Recording	10 minute
	d) Providing information to <i>mustahik</i> orally or in writing	1 hour
2.	Second Step: Data Collection of Proposal Documents	1 day
	a) Verification of Proposal Documents	15 minute
	b) Clarification of Proposal Documents	15 minute
	c) Proposal Document Survey	2 s/d 3hour 30 minute

	d) Evaluation/report on the results of the Proposal Document Survey	1hour
	e) Follow-up on Evaluation Results/reports	
3.	Step Three: Giving Assistance	1 day
	a) Recording of Zakat Recipients	1hour
	b) Giving Zakat Assistance	2 hour
	c) Filing of Assistance Documents	1 hour
	d) Reporting on the Giving of Zakat assistance	1hour

Source: Bengkulu Province BAZNAS Document in 2019

Table 3 Standard Operating Procedures (SOP) for Accepting *Mustahik* Proposals

No	Activity	Steps	Unit	Results
1.	Reception	a. Receive proposal documents b. Provide an explanation of the requirements for completeness of the proposal	Admin Officer Admin Officer	Document Information
2.	Inspection	Check the proposal document requirements file in accordance with the requirements set by the Bengkulu Province BAZ	Admin Officer	Document
3.	Recording	a. Document the Proposal Documents b. Record the proposal documents which have met the requirements	Admin Officer Admin Officer	Document Archives

Source: Bengkulu Province BAZNAS Document in 2019

Table 4 Standard Operating Procedures (SOP) for Collecting *Mustahik* Proposals

No	Activity	Steps	Unit	Results
1.	Proposal Document Verification	Check the correctness of the information data contained in the proposal document	head of administration	Recommendation Information
2.	Clarification of Proposal Documents	Clarify the Proposal Documents to be followed up to the next stage	chairman	Recommendation
3.	Follow up on the results of clarification	Instruct survey officers to conduct field checks/surveys	vice chairman II	Recommendation
3.	Proposal Document Survey Proposal	Conduct field surveys in accordance with the standards set by the institution	survey officer	Document
4.	Evaluation of the Proposal Document Survey	Evaluate survey results with data obtained in the field	survey officer	Recommendation
5.	Follow-up on Evaluation Results/reports	Studying the results of the survey officers' recommendations for assistance or deferring the provision of rocks which will be reported to the Chairperson	vice chairman II	Recommendation

Source: Bengkulu Province BAZNAS Document in 2019

Table 5 Standard Operating Procedures (SOP) for Providing Assistance to *Mustahik*

No	Activity	Steps	Unit	Results
1.	Receive recommendations for disbursement of funds to be distributed to <i>mustahik</i>	Receive, store, pay, administer, and account for money for the purpose of distributing zakat	treasurer	Document Information

Source: Bengkulu Province BAZNAS document

Based on the data that the author got above, the Bengkulu Province Amil Zakat Agency (BAZ) as one of the institutions that provide services to the community (*mustahik*), had included the process of organizing an activity using Standard Operating Procedures (SOP) as a form that show that BAZNAS had service standards for *mustahik*.

The supervisory steps carried out by BAZNAS Bengkulu Province in community empowerment were carried out directly by BAZNAS officers who visited *mustahik* to see firsthand the development of the implementation of the community empowerment program. Indirect supervision by requesting reports from *mustahik* was related to the implementation and development of community empowerment programs. The community empowerment program was audited by the Internal Supervisory Unit (SAI) of BAZNAS Bengkulu Province based on the management's annual report. In addition, supervision of *mustahik* was carried out by elements of leadership and staff directly or indirectly based on *mustahik* reports. The supervisory steps carried out by BAZNAS Bengkulu Province are of course in accordance with Fred's (2003) management strategy, including: (1) Can set performance standards to measure work success, (2) Further perform performance appraisals and provide instructions for performance deviations, (3) Compare with the planned performance standards, and (4) Take corrective steps and make various alternative solutions to problems found<sup>18</sup>.

<sup>18</sup> Fred R. David, *Strategic Management* (Jakarta: Salemba Empat, 2003).

The results showed the form of supervision carried out by the National Amil Zakat Agency (BAZNAS) of Bengkulu Province in the utilization of empowerment-based zakat. It was concluded that there were forms of supervision carried out in two ways, namely directly and indirectly. This was also confirmed by the MB informant who stated:

*"Supervision of community empowerment is carried out directly and indirectly. The Internal Audit Unit (SAI) officers directly go to the mustahik location at the end of every year to see the development of the empowerment program implemented and indirect supervision, we ask for a report to mustahik to submit it in writing to BAZNAS."*

Then, added by Informant IU as follows:

*"Direct supervision, the management comes directly to review or monitor mustahik's activities implementing community empowerment programs, besides that BAZNAS receives written reports from mustahik who are part of the supervision."*

The informants above explained that the supervision of community empowerment in poverty alleviation was audited by the Internal Monitoring Unit (SAI) of BAZNAS Bengkulu Province for the annual management report including reports on the implementation of community empowerment. For *mustahik*, BAZNAS carried out direct supervision by the leadership or staff on the implementation of community empowerment. In addition, BAZNAS also conducted supervision based on written reports submitted by *mustahik*.

Direct supervision carried out by BAZNAS Bengkulu Province was a way of BAZNAS officers who visited *mustahik* to see firsthand the development of the implementation of community empowerment programs. According to the author, the direct supervision carried out by BAZNAS Bengkulu Province was a form of preventive supervision (Concurrent Control) and preliminary supervision (Feed Forward Control). It was a preventive supervision because this supervision was carried out while the activity is in progress. Supervision like this is often also called screening control. It was a direct supervision because the leader could correct various deviations both in terms of process and objectives. In addition, this direct supervision was also a form of

preliminary supervision to avoid standard deviations and made corrections before the empowerment program is implemented<sup>19</sup>. Meanwhile, indirect supervision by requesting reports from *mustahik* was related to the implementation and development of community empowerment programs. According to the author, this form of supervision was a feedback control because this supervision was used by the Bengkulu Province BAZNAS to measure the results of an activity that has been carried out.

The supervision carried out by BAZNAS of Bengkulu Province was in the form of direct supervision of Concurrent Control and Feed Forward Control, as well as indirect supervision in the form of feedback Control. It was a type of internal control which was carried out by related parties directly and a type of Preventive supervision to avoid deviations in the implementation of empowerment activities, as well as repressive by examining reports submitted<sup>20</sup>.

### ***Inhibiting Factors for Supervision of Zakat Empowerment BAZNAS Bengkulu Province***

In the supervisory system carried out by the National Amil Zakat Agency (BAZNAS) of Bengkulu Province in supervising community empowerment in poverty alleviation, there were several obstacles that had also passed by the administrators. As stated by an MB informant who stated:

*"The obstacle is because of limited human resources, transportation equipment and operational budget to get to the location, while waiting for a report from mustahik, they don't necessarily give a report, even though we require them to submit a report to BAZNAS."*

IU's informant stated:

*"The obstacles in supervising, due to limited manpower, budget and also the determination of the success standard of empowerment is not yet clear, only the standard of success is that*

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<sup>19</sup> Malayu SP. Hasibuan, "Manajemen Sumber Daya Manusia: Dasar Dan Kunci Keberhasilan," 2001.

<sup>20</sup> Ibid.

*at least mustahik can donate."*

BN's informant stated:

*"Actually, there is no basic obstacle, only limited operational budget, but we also ask mustahik to submit a report to BAZNAS, but very few report it."*

Based on the explanation of the informants above, it can be concluded that the obstacles of BAZNAS in monitoring community empowerment consist of limited human resources, limited operational budget, and Standard Operating Procedures (SOP), and indicators of success in community empowerment were not yet detailed. Meanwhile, the indicator of success was determined if the *mustahik* had been able to pay zakat (*muzakki*) at least in donating (*munfik*). According to BAZNAS researchers, Bengkulu Province needed to make indicators of the success of the community empowerment program so that this would make it easier for BAZNAS to evaluate religious, health, education and economic programs. In addition, BAZNAS needed to make a Standard Operating Procedure (SOP) for the implementation of the empowerment program, not only in distribution, but also in the implementation of guidance and assistance for *mustahik*.

## **Conclusion**

The Bengkulu Province National Amil Zakat Agency (BAZNAS) carried out community empowerment in the form of direct and indirect supervision by the Bengkulu Province BAZNAS. BAZNAS Bengkulu Province community empowerment was carried out directly by BAZNAS officers by visiting *mustahik* to see firsthand the development of the implementation of the community empowerment program. This was in the form of direct supervision as a form of preventive supervision (Concurrent Control) and initial supervision (Feed Forward Control).

Meanwhile, indirect supervision by requesting reports from *mustahik* was related to the implementation and development of community empowerment programs. The community empowerment program was audited by the Internal Supervisory Unit (SAI) of BAZNAS Bengkulu Province based on the management's annual report. In addition, supervision of *mustahik* was carried out by elements of

leadership and staff directly or indirectly based on *mustahik* reports. The form of indirect supervision was feedback control in which this supervision was used to measure the results of an activity that had been carried out. The two forms of supervision were the type of internal control carried out by directly related parties and the type of preventive and repressive supervision to avoid deviations in the implementation of zakat empowerment activities. However, the supervision of BAZNAS Bengkulu Province community empowerment needs to apply more detailed and clear indicators of empowerment success for each community empowerment program. In addition, BAZNAS needs to make a Standard Operating Procedure (SOP) for the implementation of empowerment programs, not only showing it, but also carrying out coaching and mentoring to a clear stage of achieving independence.

The supervision of BAZNAS community empowerment needs to make indicators of empowerment success more detailed and clear as a clear picture that has been used as an indicator of empowerment success. Clear and detailed indicators of success for each community empowerment program make it easier for BAZNAS to evaluate religion, health, education and the economy. In addition, BAZNAS needs to make Standard Operating Procedures (SOP) for the implementation of empowerment programs, not only distribution, but also the implementation of coaching and mentoring to clear stages until *mustahik* achieves independence.

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