



Management Of Zakat Collection In The Bojonegoro Amil Zakat Agency

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ABSTRACT

The problem of poverty is currently still a classic problem in this country which still cannot be resolved. Poverty is increasingly coming to the fore, especially in various regions in Indonesia as a result of the economic downturn. Thus, of course, a precise and accurate formulation is needed to minimize the poverty rate. In this case, one of the social agendas that Islam actually strives for is the realization of the economic balance of society. Zakat is one of the instruments to make it happen. The research that the researchers did was included in descriptive research with a qualitative approach. The results of the study show that target planning is carried out every month by employees and volunteers of the amil zakat agency. the organization of BAZNAS for Bojonegoro Regency only has a few employees and in the field of collection only has a deputy who is assisted by a deputy in other fields such as a deputy in the financial sector. Implementation of picking up the ball to muzaki, transferring, promoting and establishing good relations with muzaki. Secret supervision by the chairman, if they are directly supervised they will feel supervised and valued, and also if they are not supervised they will feel they are working alone. That's why surveillance was carried out but secretly.

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INTRODUCTION

There have been many programs created by the government to alleviate poverty in Indonesia. However, we still see many poor people in our country. Even the poverty rate in our country continues to increase every year, which is a solution that never goes out. This is exacerbated by the increase in basic commodities circulating among the people. In this case we can conclude that our country has not been able to eradicate the problem of poverty as a whole. Basically eradicating poverty is not only the government's obligation, but all of this has become our collective responsibility as fellow Muslims.¹ Islam also teaches us to help each other. One of the teachings of Islam that can alleviate poverty is zakat. Therefore, a

¹ Safwan Idris, "Gerakan Zakat dalam Pemberdayaan Ekonomi Umat: Pendekatan Transformatif" (Cet. I; Jakarta: PT. Cita Putra Bangsa, 1997), h. 18-19.

trustworthy, transparent and professional zakat manager is needed.²

Zakat is a worship of *maaliyah ijtimai'iyah* (worship related to the community's financial economy). Zakat which is the third Pillar of Islam after the Creed and Prayer. Zakat is an obligation for every Muslim. As one of the pillars of Islam, zakat is the greatest foundation of Islam. Which obligation is conveyed directly through the Qur'an and hadith. Zakat is not an ordinary donation or alms, it is Allah's order that must be carried out by every Muslim. In the State of Indonesia efforts to collect zakat funds are not only carried out by government-formed instruments such as the Amil Zakat Agency (BAZ)³ which has a network from the regions to the central level but are also carried out by private institutions or which are often referred to as the Amil Zakat Institution (LAZ) or which most call it as part of the civil society movement.⁴

The amil zakat institution according to Law no. 23 of 2011 concerning Zakat Management Article 1 paragraph (8) states that the Amil Zakat Institution, hereinafter abbreviated as LAZ, is an institution formed by the community that has the task of assisting the collection, distribution and utilization of zakat. Lots of Amil zakat institutions in Indonesia.⁵ Bojonegoro Amil Zakat Agency is engaged in the management of zakat, infaq, and shodaqoh. As a new Amil Zakat Institution at Mulya Agung, it can be said that the current implementation of zakat management has not run optimally. Because it is constrained by several factors including the Human Resources (HR) who work at the Bojonegoro Amil Zakat Agency, the *mustahiq* are still less active in participating in programs held by the Bojonegoro Amil Zakat Agency and their assistance is not optimal. So that there is a lack of public understanding of the tasks carried out by BAZ Bojonegoro.

In the minds of some people there, zakat is still interpreted as zakat fitrah which is paid every month of Ramadan. If they have paid zakat fitrah, they assume that the zakat obligation imposed on Muslims has been completed. In fact, such thinking is misguided in Islam, because apart from the obligation to pay zakat fitrah, a Muslim is also obliged to pay zakat on assets for Muslims who have excess assets or whose assets have fulfilled their *nisab*. However, in fact, some people in shelters still interpret that the zakat law is only paid during the month of Ramadan, while outside the month of Ramadan it is not necessary. So that usually the month of Ramadan is the peak of income in shelter Amil Zakat institutions, because many people flock to pay their zakat in the month of Ramadan. Therefore it is very important to prevent a wrong understanding regarding the timing of the implementation of zakat. Thus, the establishment of the Bojonegoro Amil Zakat Agency at Mulya Agung Singgahan is intended as a zakat management institution with modern management that can deliver zakat to be part of solving social problems in society that continues to grow. With a trustworthy, professional and transparent work culture. The Bojonegoro Amil Zakat Agency is trying to develop itself into a

² Singgih Muheramtohad, "Aktualisasi Ekonomi Islam Dalam Menurunkan Tingkat Ketimpangan di Indonesia", BISEI: Jurnal Bisnis dan Ekonomi Islam, Vol.3, No.1, 2018, hal.29.

³ Pengelolaan and Dan, "MANAJEMEN PENGELOLAAN ZAKAT DAN SHADAQAH (Kiat Badan Amil Zakat Jawa Timur Dalam Mobilisasi Dan Pendistribusian) Kasno Sudaryanto 1."

⁴ Umrotul Khasanah, *Manajemen zakat modern: Instrumen Pemberdayaan Ekonomi Umat*, (Malang : UIN Maliki Press, 2010), hal 8

⁵ Undang-undang No. 23 tahun 2011 *tentang Pengelolaan Zakat* Pasal 1 ayat (8)

trusted amil zakat institution and over time public trust is increasing.⁶

Research on the management of zakat in an organization or company, especially within the scope of BAZ has been carried out by several previous studies. Nur Kasanah (2021) who conducted research entitled "Implementation of Zakat Management at UPZIS NU Care Bojonegoro Ponorogo Amil Zakat Agency." From this title, the research results show that UPZIS NU Care Ponorogo in managing zakat is carried out with promotions, ball pick-up services, and account transfers. The second research was carried out by Muthmainnah Mansyur (Year 2018) who conducted research entitled "Zakat Management System in BAZ Muhammadiyah City of Parepare." From this title, the results show that BAZ Muhammadiyah Parepare in the management of zakat is carried out with ball pick-up services, promotions, proposal distribution and collaboration with institutions. The third research was also carried out by Muhammad Lukman Hakim (Year 2020) who conducted research entitled "Analysis of Professional Zakat Collection at NU-CARE BAZ Central Java Region". From this title, the results of the research show that at NU-CARE BAZ, the Central Java Region, the management of zakat is carried out by picking up donations, transferring accounts, Auto Debit, and Vouchers. Of the three studies, they have similarities with the researchers currently being carried out, namely similarities regarding the management of Zakat at Amil Zakat Institutions. Thus, the Bojonegoro Amil Zakat Agency will really help alleviate poverty if it is managed properly. Therefore this is the rationale for the author to explore and look more deeply at the role of the Bojonegoro Zakat Agency in managing zakat in the MulyaAgung Singgahan environment. Therefore, in this study the author takes the title "Management Of Zakat Collection In The Bojonegoro Amil Zakat Agency." Specifically, the purpose of this study is to describe what strategies are being carried out in managing zakat at the Bojonegoro Amil Zakat Agency.

LITERATURE REVIEW

1. Zakat Manajement

Management is the translation of the word "management". Management comes from the word to manage which means to regulate, this arrangement is carried out through a process and is regulated based on the sequence of management functions. So management is a process to realize the desired goals through its aspects including planning, organizing, actuating, and controlling to achieve a predetermined goal so that it runs effectively and efficiently.⁷ Good management must fulfill conditions that cannot be abandoned in order to achieve good results. Therefore managers are required to study management science in accordance with Islamic law.⁸

According to Law no. 23 of 2011 Article 2, that the management of zakat is based on:⁹

⁶ Santoso, *FfiK&t*.

⁷ Malayu S.P Hasibuan, *Manajemen: Dasar, Pengertian, dan Masalah*, (Jakarta: Bumi Aksara , 2009), hal 1

⁸ Yusuf Wibisono, *Mengelola Zakat*, Jakarta : Prenada Media Group, 2011, hal: 22-23

⁹ Pendahuluan, "Administrasi Dan Manajemen Zakat."

- a. Islamic Sharia
- b. Trust
- c. Benefits
- d. Justice
- e. Legal certainty
- f. Integration and Accountability¹⁰

While zakat is the third Pillar of Islam after the Creed and Prayer. Zakat literally comes from the word "Zaka" which means Growing, Developing, Purifying, or Cleansing. In Arabic it is often said, "Si Fulan is a person who is zaki", which means someone whose goodness increases." Some of the assets issued to give to the eight mustahik are called zakat, because zakat nourishes wealth and protects it from disasters.¹¹

2. Legal Basis of Zakat

Zakat is the third pillar of Islam, which must be carried out by every Muslim. As one of the pillars of Islam, zakat is also the greatest foundation of Islam. Which obligation is conveyed directly through the Koran and hadith. Zakat is not charity or ordinary alms, it is God's order that must be carried out by every Muslim. The obligation of zakat when viewed from its legal force is very strong because it has a definite textual legal basis. In the Al-Qur'an there are many orders to carry out zakat, such as: what is stated in (QS. Al-Baqarah: 43).¹²

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ

Meaning: "And establish prayer, pay zakat and bow with those who bow" (Surah Al-Baqarah: 43)

3. Term Of Zakat

The assets that will be given to those who are entitled must meet the requirements that have been determined by syara', where zakat has several obligatory Zakat conditions and legal requirements..¹³ The obligatory conditions of Zakat, namely its fardhu, are as follows:¹⁴

- a. Independent. According to the consensus of the scholars, zakat is not obligatory on slaves because they do not have property rights. but all his property belongs to his master.
- b. Islam. According to ijma', Zakat is not obligatory on infidels because zakat is a holy worship while infidels are not holy people.
- c. Baligh and Intellectual, zakat is not obligatory to be taken from young children and crazy people, because both of them are not included in the provisions of

¹⁰ Republik Indonesia, "Undang-undang RI No. 23 Tahun 2011, *Tentang Pengelolaan Zakat*", Pasal 4.

¹¹ Yusuf Wibisono, *Mengelola Zakat Indonesia Diskursus Pengelolaan Zakat Nasional dari Rezim Undang-Undang No.38 Tahun 1999 ke Rezim Undang-undang No.23 Tahun 2011*, Cet 2 Jakarta: Prenada Media Group, 2015, hal.1

¹² Departemen Agama RI, Alqur'an (QS. At-Taubah 103), (QS. Al-Baqarah 43). dan Terjemahnya, hal 290

¹³ Hasbi Ash Shiddieqy, *Pedoman Zakat*, (Semarang: Pustaka Rizki Putra, 2009), hal 7

¹⁴ Furqon and Pengantar, "Manajemen Zakat."

people who are obliged to perform worship, such as prayer and fasting. d. Zakat assets are fully owned. Terms of Legal Zakat.

- d. The intention of the muzakki (people who issue zakat).
- e. Transfer of ownership from muzakki to mustahiq (people entitled to receive zakat).¹⁵

4. Types of Zakat

Zakat in general consists of two types, namely the first zakat related to the human soul or what is commonly called zakat fitrah. Second, zakat related to wealth (Zakat Maal). In the books of Islamic fiqh law/wealth that must be zakati is classified into 2 (two), namely as follows:¹⁶

a. Zakat Fitrah

Zakat Fitrah is part of the assets that must be issued by Muslims in the month of Ramadan. Zakat Fitrah was ordered by the Prophet Muhammad to Muslims in the year fasting was obligatory. Zakat fitrah is obligatory in the second year of hijriyah, namely the year the month of Ramadan is obligated to fast to purify the fasting person from dirty words and useless actions, to provide food to the poor and provide for them from needs and begging on Hari Raya. Zakat al-Fitr must be paid from the end of the month of Ramadan to the beginning of the month of Shawwal. The main time is after Fajar Eid until before the Eid prayer. The time that is makruh is after the Eid prayers until the sun sets on the day of Eid, unless there is an excuse, such as waiting for a poor relative. The time that is forbidden begins when the sun sets on the first day of Shawwal unless there is an excuse, for example there is no mustakhik. Zakat fitrah can be paid from the beginning of the month of Ramadan. The level of zakat fitrah is 1 sha' for each person. Paying zakat fitrah using money according to Syafi'iyah is not enough, because zakat fitrah must be in the form of staple foods.

b. Zakat Mal

Zakat property is the part that is set aside by a Muslim or a body owned by a Muslim in accordance with religious provisions to be given to those who are entitled to receive it. The conditions for wealth to be zakat include full, growing, sufficient nisab, more than basic needs, free of debt, one year old (Haul). Based on classical fiqh, there are 6 types of assets that must be titheed, namely gold, silver and savings, traded goods, livestock products, agricultural products (agriculture), and mining products and found goods (rikaz).¹⁷

- 1) Gold and Silver
- 2) Trading Results
- 3) Farm Animals
- 4) Agricultural produce

¹⁵ Yusuf Qardhawi, *Hukum Zakat*, hal 115

¹⁶ Wahbah Az-Zuhaili, "*Fiqh Islam Wa Adillatuhu 3*", terj. Abdul Hayyie al-Kattani, et al., eds., *Fiqh Islam Adillatuhu 3*, (Cet I, Jakarta: Gema Insani, 2011), hal 281-283

¹⁷ Muhammad Hasan, "*Management Zakat Model Pengelolaan Yang Efektif*," (Yogyakarta: Idea Press, 2011), hal 71

- 5) Mining Items
- 6) Found Items (rikaz).

Along with the development of the times, the assets that must be zakati are added to the distribution, which includes, among others: Industrial Zakat and Professional Zakat.

5. Groups entitled to receive Zakat (Mustahiq).

Mustahik zakat means people who are entitled to receive zakat. There are eight asnaf groups entitled to receive zakat which have been mentioned in QS at-Taubah verse 60.

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمَلِينَ عَلَيْهَا وَالْمَوْلَّاتِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَرَمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

Meaning: In fact, zakat is only for the needy, the poor, amil zakat, whose hearts are softened (converts), to (liberate) slaves, to (free) people who are in debt, for the way of Allah and for people who are on their way, as an obligation from Allah. Allah is All-Knowing, All-Wise. Berdasarkan Qur'an

Surat at-Taubah verse 60 there are eight groups of mustahiq zakat, among which are:¹⁸ a) Fakir is a person who does not have wealth and work so that he cannot meet his own needs. b) Poor are people who have wealth and jobs but cannot meet their needs including, food and clothing 3. Amil are workers who have been entrusted by the authorities or muzakki to take care of zakat. c) Converts are people who have just converted to Islam. d) Riqab/slaves are people who are in the process of liberating themselves. e) Gharim is a person who owes money, both for his own benefit and for the benefit of others. f) Fisabilillah is a person who fights against disbelievers either directly or indirectly. g) Ibnu Sabil are people who are on the streets who have no place to live, so they are on the streets all day long. But the scholars used to interpret Ibn Sabil as a person who ran out of supplies.¹⁹

In the description above, it can be understood that zakat mustahik can be classified into two major groups, namely: first, mustahiq due to incompetence and powerlessness. Second, mustahiq for the benefit of Muslims.

This management principle is widely used by organizations today to promote and manage their organizations. Here's a further explanation of each:²⁰

1. Planning

Planning includes setting goals and figuring out how to achieve those goals. Planning has been considered a major function of management and includes everything that managers do. In planning, managers look to the future, saying "This is what we want to achieve and how we are going to do it". Making

¹⁸ Departemen Agama RI , Alqur'an (QS. At-Taubah :60) dan Terjemahnya, hal 268

¹⁹ Global Zakat, *Definisi Asnaf*, <https://globalzakat.id/tentang/definisi-asnaf> (Diakses pada tanggal 21 maret 2018)

²⁰ Permana, "Manajemen Pengelolaan Lembaga Amil Zakat Dengan Prinsip Good Governance Agus Permana."

decisions is usually part of planning because each choice is made based on the process of completing each plan. Planning is important because it plays a role in driving other management functions. For example, every manager must create an effective work plan within the staffing organization. In planning, there are several factors that must be considered. That is, it should be SMART: Specific means planning must have a clear purpose and scope. Not too broad and too idealistic. Measurable means that the work program or plan must be measurable. Achievable means it can be achieved. So it's not wishful thinking. Realistic means in accordance with existing capabilities and resources. Not too easy and not too difficult. But there are still challenges. Time means there is a clear time limit. Weekly, monthly, quarterly, semi-annually or annually. So it is easy to assess and evaluate.²¹

2. Organizing

Organizing is the process of ensuring the human and physical needs of every resource available to carry out plans and achieve goals related to the organization. Organizing also includes assigning each activity, dividing work into each specific task, and determining who has the right to do some tasks. Another major aspect of organizing is the grouping of activities into departments or other subdivisions. For example staffing, to ensure that human resources are needed to achieve organizational goals. Hiring people for work is a typical staffing activity. Staffing is a key activity that is sometimes classified as a separate function from organizing. In order to achieve the goal, it takes organization. In the organization is usually manifested in the form of an organizational chart. Which is then broken down into various positions. Each position usually has duties, responsibilities, authorities and job descriptions. The higher a position is usually the higher the duties, responsibilities and authority. Usually also the greater the income. With the division of tasks, the work becomes lighter. It's the same weight to carry, light to carry. This is one of the principles of management. That is dividing the tasks according to their respective expertise.²²

3. Actuating

Good planning and organization is meaningless if it is not followed by work execution. For that it takes hard work, smart work and cooperation. All existing human resources must be optimized to achieve the vision, mission and work programs of the organization. Implementation of work must be in line with the work plan that has been prepared. Unless there really are special things that need to be adjusted. Each HR must work according to the duties, functions and roles, expertise and competence of each HR to achieve the vision, mission and work programs of the organization that have been set.

4. Controlling

In order for the work to run according to the vision, mission, rules and work programs, control is needed. Both in the form of supervision, supervision, inspection to audit. These words do have different meanings, but the most important thing is how deviations can be identified early on. Both in the planning,

²¹ Atabik, "Manajemen Pengelolaan Zakat Yang Efektif Di Era Kontemporer."

²² Jasafat, "Manajemen Pengelolaan Zakat, Infaq Dan Sadaqah Pada Baitul Mal Aceh Besar."

implementation and organizing stages. So that with this, corrections, anticipations and adjustments can be made immediately in accordance with the situation, conditions and developments of the times.²³

RESEARCH METHODS

The research that the researchers did was to use descriptive qualitative research. Qualitative research is a type of research that describes or depicts a particular object in accordance with the circumstances that are being studied. This method is developing theory, so that it will determine a new theory and is carried out with non-statistical rules. This research was conducted using 2 techniques, namely interviews and observation.²⁴

RESEARCH RESULT

The Concept of Management Functions in Zakat Collection at BAZNAS, Bojonegoro Regency.²⁵

1. Planning carried out by the National Amil Zakat Agency (BAZNAS) in Zakat Fund Collection

a. Setting Standards

Based on an interview with one of the Bojonegoro Regency National Amil Zakat Agency (BAZNAS) staff, he said that: "The plan to collect zakat infaq and alms funds at BAZNAS Bojonegoro Regency for 2018 is estimated to be 1.2 billion, reflecting from the experience of the previous year it reached 770 million, so for 2018 the achievement target is relatively the same." Future Calculations and Forecasts Based on an interview with one of the staff at the Bojonegoro Regency National Amil Zakat Agency (BAZNAS), he said that: "The plan that will be carried out by BAZNAS for Bojonegoro Regency in the future is to form UPZ-UPZ in every village in Bojonegoro Regency." Goro itself is very broad and has many villages so that by forming UPZ in each village it can help BAZNAS in collecting zakat funds. Penentuan dan Perumusan

Targets Based on an interview with the Chairperson of the Bojonegoro Regency national Amil Zakat Agency (BAZNAS), he said that: "the scope of the zakat collection area in the field is temporarily still talking about ifak and alms taken from civil servants in Bojonegoro Regency have not yet spread to the community." children and their alms to BAZNAS Bojonegoro district.

b. Method Determination

Based on the results of observations, the researchers carried out the method of collecting zakat funds carried out by BAZNAS Bojonegoro Regency by using a circular letter from the Regent of Bojonegoro Regency which required each SKPD to pay their zakat infaq and alms to BAZNAS Bojonegoro Regency every month. With this circular letter, they have the legal force to be able to take zakat infaq alms funds to any government agency that does not

²³ Khoir and Lamongan, "Transaksi : Jurnal Penelitian Ilmu Ekonomi Transaksi : Jurnal Penelitian Ilmu Ekonomi."

²⁴ Suharsimi Arikunto, "Prosedur Penelitian Suatu Pendekatan Praktek", (Jakarta: Rineka Cipta, 1996), hal 126

²⁵ Irawan, "Analisis Metode SMART Dalam Strategi Segmentasi Pasar (Studi Produk Tabungan Simitra Mikro Di Bank Mitra Syariah Kantor Cabang Bojonegoro)."

provide funds to them every month. And also they carry out outreach by means of preachers who give lectures at mosques. To inform about the obligation of zakat that must be issued to the people who are obliged to issue it.

c. Determination of Time and Location

Based on an interview with one of the staff at the Bojonegoro Regency National Amil Zakat Agency (BAZNAS), he said that: "zakat fund collection activities are received every month, namely some go directly to the BAZNAS account and some send it directly to the BAZNAS office"

d. Determination of the Program Based on an interview with one of the staff at the Bojonegoro Regency National Amil Zakat Agency (BAZNAS) said that: "For now the collection program from BAZNAS Bojonegoro Regency itself does not yet exist and will only make a planning program in collecting zakat funds for the future" BAZNAS Bojonegoro Regency currently only receives funds that are given to them every month

2. Organizing by the Bojonegoro Regency National Amil Zakat Agency (BAZNAS) in Zakat Collection

a. Implementation Procedures in Collecting

Zakat Funds Based on the results of observations made by researchers, the procedure for collecting zakat funds carried out by BAZNAS for Bojonegoro Regency is that funds obtained from BAZNAS accounts as well as funds given directly to the BAZNAS office are recorded and accumulated every month so that it can be seen how much funds have been collected and which SKPDs have not provided their zakat infaq and alms funds to BAZNAS.

b. Formulation of Division of Labor

Based on the results of observations made by researchers in the formulation and division of work tasks carried out by BAZNAS Bojonegoro Regency, because BAZNAS Bojonegoro Regency only has a few employees and in the field of collection only has one waka who is assisted by deputy heads of other fields such as waka in finance.

c. Many people are needed. In an institution, the number of people needed must be in accordance with the needs, which are not too few and not too many. From the results of observations, researchers see that in BAZNAS, Bojonegoro Regency, there is still a shortage of members in managing zakat, especially in the field of zakat collection. Due to the lack of members in the field of collection, the movement that will be carried out in collecting zakat funds is not optimal.

3. Execution

Collection carried out by BAZ Bojonegoro Regency in Zakat Collection Based on the results of an interview with one of the waka at BAZNAS stated that: BAZNAS leadership as mandated by the law is collegial-collegive, every decision is taken based on a leadership meeting consisting of 5 leaders and 1 chairman. If you experience problems carrying out tasks in the field or the programs implemented are not in accordance with predetermined targets, then they will

hold a leadership meeting forum. Regarding what steps they will take to solve the problem.

Ordinary people only understand that the zakat that is often issued is only zakat fitrah which is carried out in the month of Ramadan. It is this ignorance that causes the lack of specifics on the management of zakat at the Bojonegoro Amil Zakat Agency. There are several ways that AMIL ZAKAT BOJONEGORO AGENCY has done. Stop by to socialize the existence of the Bojonegoro Amil Zakat Agency so that it is more widely recognized by the public and how to collect (fundraising) Zakat apart from coming directly to the office. Among them are:

a. Via pick-up service

In the ball pick-up service, the Bojonegoro Amil Zakat Agency has a private car that is used to pick up zakat to the place where donors will distribute their zakat. So a Muzakki only needs to contact the telephone number or office in the Bojonegoro Amil Zakat Agency service. Then the amil zakat officers will pick up zakat, infaq and shodaqah to muzakki. However, you can also come to the AMIL ZAKAT BOJONEGORO office yourself. With the ball pick-up service, people feel more satisfied and believe in giving tithes, giving donations and giving charity.²⁶

b. Transfer Rekening

Masyarakat dapat memberikan dana zakatnya melalui layanan transfer antar bank. Transfer tersebut dapat melalui rekening yang sudah disediakan oleh Badan Amil Zakat Bojonegoro. Dengan adanya layanan Transfer di Badan Amil Zakat Bojonegoro sangat efektif dan membantu bagi para muzakki. Jadi muzakki tidak perlu datang ke kantor Badan Amil Zakat Bojonegoro, cukup dengan pergi ke ATM ataupun bank terdekat, Hal ini sangat membantu bagi para muzakki yang berada di tempat yang jauh sehingga menjadi sangat mudah.

c. Account Transfers

The Bojonegoro Amil Zakat Agency carries out promotions with social media coverage such as Whatshap and Facebook. This application makes it very easy to communicate with muzakki through social media as an information medium by uploading about the activities that have been carried out by the Bojonegoro Amil Zakat Agency. With positive content posted on social media, it will attract the public to believe in the Bojonegoro Amil Zakat Agency and this promotion so that people are more familiar with the existence and programs run by the Bojonegoro Amil Zakat Agency.

d. Connect emotionally

Establish an emotional relationship with the community with the aim of directly introducing the Bojonegoro Amil Zakat Agency program to prospective muzakkis. Such is carried out through routine recitations at each NU branch or mosque, and prayer rooms located in Singgahan and outside Singgahan. So that with this emotional connection, the Bojonegoro Amil Zakat Agency will get a positive place in the eyes of the lay community and outside the shelter and strengthen the sense of brotherhood between the Bojonegoro Amil Zakat

²⁶ Irawan, "TINJAUAN HYBRID CONTRACT PERSPEKTIF MAQÂSHID SYARÎ'AH."

Board and mustahiq.

As a conclusion in this section, the implementation of zakat management at the Bojonegoro Amil Zakat Agency has not been realized well or in other words it has not run optimally. Therefore, hopefully through pick-up services, social media as promotions, account transfers, and establishing emotional relationships can make zakat management at the Bojonegoro Amil Zakat Agency more advanced, trustworthy, transparent, and professional in carrying out its duties.

4. Supervision carried out by BAZNAS Bojonegoro Regency in Zakat Collection
 - a. Monitoring Based on the results of interviews with the chairman of BAZNAS Bojonegoro Regency stated: "There is surveillance secretly by the chairman, if they are directly supervised they will feel watched and valued, and also if they are not supervised they will feel they are working alone. That's why supervision is carried out but secretly"
 - b. Evaluation Based on the results of an interview with the head of BAZNAS stated: "Evaluation is carried out every month, if there are problems carrying out tasks in the field or the programs being implemented are not in accordance with predetermined targets, then they will hold a leadership meeting forum. Regarding what steps they will take to overcome the problem"
 - c. Obstacles Based on the results of an interview with the head of BAZNAS stated: "One of the obstacles in collecting zakat funds is that the community does not understand zakat, most of the people they know only zakat Fitrah which is given every Ramadan"
 - d. Problem Solving Based on the results of an interview with one of the waka at BAZNAS stated that: As the mandate of the law is collegial collegial, every decision is taken based on a leadership meeting consisting of 5 leaders and 1 chairman. If you experience problems carrying out tasks in the field or the programs implemented are not in accordance with the targets set, then they will hold a leadership meeting forum. Regarding what steps they will take to solve the problem
5. Interviews with Muzakki and Mustahik 1. Muzakki (Person Paying Zakat) Based on the results of interviews with several muzakki stated that: Name of Mrs. Tuti, address of Tais Market. With BAZNAS, Bojonegoro Regency helps in distributing zakat. Usually it gives to orphanages but with BAZNAS, it distributes it to BAZNAS. Trust in the management carried out by BAZNAS, Bojonegoro Regency. Zakat is issued irregularly, sometimes once every 2 months and the payment procedure is by coming and giving money directly to BAZNAS⁴³. Mrs. Titik's name, Griya Bojonegoro address. With BAZNAS for Bojonegoro Regency, it can help distribute its zakat. BAZNAS helps to calculate the zakat that must be issued and God willing, it trusts the management of BAZNAS for Bojonegoro Regency. For new payments, do it 1 time at BAZNAS Bojonegoro but will pay zakat every year at BAZNAS. For payment, the procedure comes directly to the data and an archive is provided. From the results of the interviews that the

researchers conducted at BOJONEGORO AMIL ZAKAT AGENCY, Mulya Agung Singgahan, where the existence of BOJONEGORO AMIL ZAKAT BOARD is said to be still new as a national amil zakat institution in shelters. In collecting zakat at the Bojonegoro Amil Zakat Agency which is specific to zakat funds, it cannot be said that it is running smoothly. In practice, the delay in the collection of zakat funds is caused by obstacles that make the management of zakat at the Bojonegoro Amil Zakat Agency not maximally implemented, including the Human Resources (HR) working at the Bojonegoro Amil Zakat Agency, the mustahiq are still less active in participating in programs held by the Bojonegoro Amil Zakat Agency which causes little and a lack of public/muzaki awareness regarding zakat as well.

6. Evaluation

The evaluation is carried out by the leadership of the Bojonegoro Amil Zakat Agency once a month. The evaluation is carried out when there is a monthly meeting to discuss the achievements of each division in collecting zakat.

CONCLUSION

The result of this research is target planning every month which is carried out by employees and volunteers of the amil zakat agency. the organization of BAZNAS for Bojonegoro Regency only has a few employees and in the field of collection only has a deputy who is assisted by a deputy in other fields such as a deputy in the financial sector. Implementation of picking up the ball to muzaki, transferring, promoting and establishing good relations with muzaki. Secret supervision by the chairman, if they are directly supervised they will feel supervised and valued, and also if they are not supervised they will feel they are working alone. That's why surveillance was carried out but secretly. Board of Amil Zakat Bojonegoro in the management of zakat. Among them there are obstacles regarding the Human Resources (HR) who work at the Bojonegoro Amil Zakat Agency, the mustahiq are still less active in participating in programs run by the Bojonegoro Amil Zakat Agency and their assistance is not optimal. Thus causing a lack of understanding and public awareness of the programs run by the Bojonegoro Amil Zakat Agency. From this, the Bojonegoro Amil Zakat Agency has a strategy in socializing its existence so that it is recognized more widely by the public and how to collect zakat through: Promotion, Establishing emotional relationships with the community, Pick-up services, and Account Transfers. So that this can make the management of zakat at the Bojonegoro Amil Zakat Agency more advanced, trustworthy, transparent, and professional in carrying out its duties.

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