

Performance Comparison Amil Zakat Institutions Managed By The Government And Private Organization In West Sumatra Province

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Abstract

This paper aimed to compare the performance of Amil Zakat Board and Amil Zakat Institutions in managing zakat funds in the region of West Sumatra province, based on data in 2010. The Comparisons were made by measuring the performance of these two institutions which include five aspects of assessment namely 1) Performance of Shariah compliance, legality and institutional 2) Performance of Management 3) Financial Performance 4) Performance of economic empowerment and 5) Performance Social Legitimacy. The research was conducted with surveys and interviews using a questionnaire to four Amil Zakat Board and four Amil Zakat institutions. This study used the Mann Whitney U Test to see the significance of the difference. The results of analysis showed that significant difference between performance of zakat management at Amil Zakat Board and Amil Zakat Institutions in West Sumatera Province. The performance of Amil Zakat Board is better than the performance of Amil Zakat Institutions especially financial performance and the performance of social legitimacy.

Keyword : zakat, amil zakat, performance

Abstrak

Makalah ini bertujuan untuk membandingkan kinerja Dewan Zakat Amil dan Lembaga Amil Zakat dalam mengelola dana zakat di wilayah Provinsi Sumatera Barat, berdasarkan data tahun 2010. Perbandingan dilakukan dengan mengukur kinerja kedua lembaga ini yang meliputi lima aspek assessment yaitu 1) Kinerja Syariah kepatuhan, legalitas dan 2) Kinerja kelembagaan Manajemen 3) Kinerja Keuangan 4) Kinerja pemberdayaan ekonomi dan 5) Kinerja Legitimasi Sosial. Penelitian ini dilakukan dengan survei dan wawancara menggunakan kuesioner untuk empat Dewan Zakat Amil dan empat lembaga Amil Zakat. Penelitian ini menggunakan Mann Whitney U Test untuk melihat signifikansi perbedaan. Hasil analisis menunjukkan bahwa perbedaan yang signifikan antara kinerja manajemen zakat di Badan Amil Zakat dan Lembaga Amil Zakat di Provinsi Sumatera Barat.

Kinerja Dewan Zakat Amil lebih baik dari kinerja Lembaga Amil Zakat kinerja terutama keuangan dan kinerja legitimasi sosial.

Kata kunci: zakat, amil zakat, prestasi

Introduction

Word of God in the Qur'an surah at-Tauba verse 60 stated that one of the group who are entitled to receive zakat are the people of managing the zakat ('amiliina' alaiha). Zuhaili (2003) interpreted that the 'amiliina' alaiha are the officers and collectors who were sent by the priest or the government to collect Zakat in accordance with the authority given. Hafidhuddin (2004) that interpretation of Imam Qurtubi about surah at-Tauba verse 60 states that 'Amil are the people who commissioned or sent by Imam (the government) to take, write, calculate, and registered charity which takes from the Muzakki to then be given to who deserve it.

The research was motivated by the problem many of zakat management organization that appear in Indonesia. Both are formed by the government and established under the initiative of the community. This matter to increasingly high competition between OPZ. All OPZ increased performance for his role as collector agency, distribution and utilization of zakat goes well, the OPZ is trustworthy, professional, accountable and transparent and had the full confidence of the community

Community of West Sumatra is famous as a society that upholds the culture and *adat* (habit) Adat which they hold dear is a reflection of their devotion to religion which has been believed to be down for generations, namely the Islamic religion. This can be evidenced by the saying "Adat basandi syarak, syarak basandi kitabullah", which means adat based on religion, and religion based on Qur'an (al-Quran).

Local Amil Zakat Board and Amil Zakat Institution that many forms in West Sumatra have not been able to collect zakat to the fullest. Based on research PKPU Padang Branch (2010) potential of zakah in West Sumatra could reach USD 300 billion per year, but is channeled through BAZDA and LAZ only about 10% -15% or about Rp45 billion. This shows the low public confidence in West Sumatra to OPZ in distributing zakat fund. Many of zakat management organization has the potential to cause problems

especially related to good governance and public trust. Zakat fund management has not been done in an optimal and less professional. So Muzakki's confidence to be low distribution zakat funds to the BAZ and LAZ. Therefore it is necessary methods of performance measurement BAZ and LAZ, whether these two institutions have a mandate to manage the institution and professionals based on Shari'a law and regulations issued by the Government. This research aims to see Is there a significant difference between the performance management of zakat by BAZDA and LAZ in the province of West Sumatra.

Theoretical Framework

Munawwir (1997) based on language comes from the *zakat* (زكاء - و زكوا) means (زكاء - زكا) means نما to grow and evolve, زاد add and طهر cleanse. الزكاة is the plural of the word زكا و زكوات. Qaradawi (2010) Zakat based on terminology of fikih (Islamic law) that means term the amount of certain assets that are required of God delivered to those who deserve it. Nawawi cites the Wahidi's opinion that the amount spent from the wealth that is secreted is called *zakat* because it adds a lot, make it more meaningful, and protect property from destruction.

Performance

Mulyasa (2004) performance is a work achievement, implementation of employment, attainment of employment , out put of work and showing of work. Mahsum (2009) performance is a picture of the level of achievement of the implementation of an activity/ program / policy in realizing the goals, objectives, vision and mission of the organization as stated in the Strategic planning of an organization.

Performance Measurement

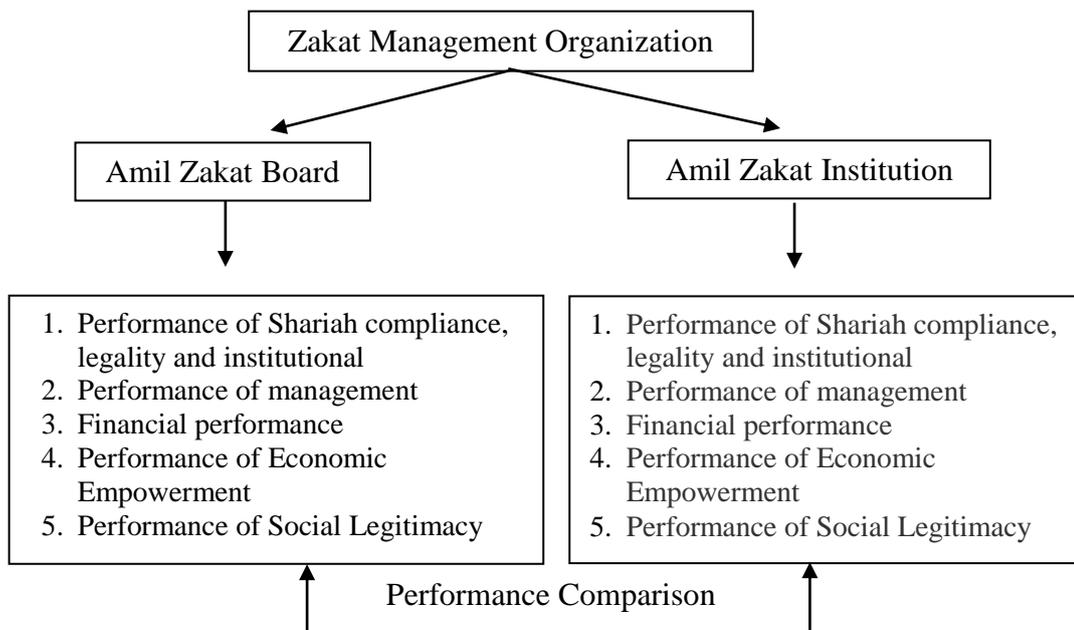
Siegel and Marconi (1998) Performance assessment is the periodic determination of the operational effectiveness of an organization, the organization, and employees based on targets, standards and criteria established previously. Mahsun (2009) performance measurement is an assessment activity in the achievement of certain targets are derived from the organization's strategic goals. Mulyadi (2001) main purpose of performance appraisal is support employees to achieve organizational goals and adhere to standards of behavior in a predetermined order to produce the desired actions and outcomes.

Performance assessment has also been conducted to suppress inappropriate behavior (dysfunctional behavior) and to encourage appropriate behavior through feedback desired results on time and reward performance through intrinsic or extrinsic.

Methods

Performance Measurement Organization Management of Zakah

OPZ performance measurement focused on managing the main functions of zakat in accordance with Law No.38 1999 concerning Zakat Management that collection function, distribution and utilization of Zakat funds and management of OPZ. This study uses the methods of performance measurement issued by Indonesia Magnificence of Zakat (2010)



Picture 1 Framework

Performance of Shariah compliance, legality and institutional

Performance of Shariah compliance, legality and institutional OPZ is a fundamental prerequisite for all OPZ to enhance the professionalism of the management amil zakat. Shariah compliance performance measurement OPZ aims to provide information to the public regarding the extent of compatibility between the activities, products or services OPZ with Shari'a restrictions that govern the management of zakat. While the legality of performance measurement and institutional aims to provide information the extent

to which OPZ has complied with various regulations and professionally managed for efficiency, transparency and high performance.

Performance of Shariah compliance, legality and institutional measured six measures covering aspects related to the Sharia Supervisory Council (DPS), Vision and Mission, Organizational Structure, Employee Education Level, Regular Training Program, and the percentage of fulltime employees.

Table 1 Variable dan Indikator
Performance of Shariah Compliance, Legality and Institutional

Variable	Indicator	Detail Indicator	Measuring Instrument
Zakat Management Organization BAZDA and LAZ	Performance of Shariah Compliance, Legality and Institutional	Has DPS	The Number and Educational Background DPS
		Vision dan Mission	Muzakki and mustahiq, products and services related to zakat, economic conditions, technology in ease of zakat, OPZ ability to survive, growth and effectiveness of utilization of funds ZIS, Concepts in the future development charity, Concern for the public gaze, Concern for employees
		Organizational Structure	The function of recording / calculation, Function accumulation / maintenance, Function distribution / utilization, function research / development
		Employee Education Level	The dominance of Employee Education Level
		Regular Training Program	Frequency and routine training activities per year
		Percentage of Employees	Percentage of Fulltime Employees

Source : IMZ

Performance of Management

Theren are three aspects of OPZ assessed the availability, performance related management standard operating procedure (SOP) OPZ, strategic plan and amil's performance appraisal.

Table 2 Variable dan Indikator Performance of Management

Variable	Indicator	Detail Indicator	Measuring Instrument
Zakat Management Organization BAZDA and LAZ	Performance of Management	SOP Organization	Availability of SOP OPZ includes collection, management, utilization and research charity
		Strategic Plan	Availability of Strategic Planning and the annual workplan
		Amil's Performance Appraisal	Assessment of Employees OPZ Performance include instruments and application

Source : IMZ

Financial Performance

Assessment component that is used in measuring financial performance is a component of the financial statements, financial efficiency and component organization capacity.

Table 3 Variable dan Indikator Financial Performance

Variable	Indicator	Detail Indicator	Measuring Instrument
Zakat Management Organization BAZDA and LAZ	Financial Performance	Financial Statement	Auditibility ,Time Concern, Transparency
		Financial Efficiency	Operational Expenche Ratio (%)
		Organization Capacity	Primary Revenue Ratio (%)
			Primary Revenue Growth (%)
			Program Expenche Ratio (%)
			Program Expenche Growth (%)

Source : IMZ

Performance of Economic Empowerment

Utilization of program performance under the spotlight that is strong enough that it can be seen from the utilization of OPZ success in managing zakat in poverty alleviation efforts. The components measured were quality programs utilization of zakat, a program for productive economic, mentoring and training

Table 4 Variable dan Indikator Performance of Economic Empowerment

Variable	Indicator	Detail Indicator	Measuring Instrument
Zakat Management Organization BAZDA and LAZ	Performance of Economic Empowerment	Quality Programs Utilization of Zakat	Average Expence (Mustahiq Expence)
		Program for Productive Economic	Economic Ratio (%)
		Mentoring	The ratio of the mentoring period per mustahiq
		Training	The ratio of training per mustahiq

Source : IMZ

Performance of Social Legitimacy

Performance of social legitimacy is measured by three components, namely the promotion costs, the cost of socialization and education, and advocacy costs. The cost is measured by cost of promotional campaign OPZ on total operating costs including advertising. The cost of socialization and education is measured by the cost of socialization and education charity to the community to the total operating costs. While cost is the cost for strengthening advocacy network or the cost of strengthening charity associations, measured by the cost of strengthening the advocacy or charity associations including seminars for employees OPZ costs to total operating costs.

Table 5 Variable dan Indikator Performance of Social Legitimacy

Variable	Indicator	Detail Indicator	Measuring Instrument
Zakat Management Organization	Performance of social Legitimacy	The Promotion Cost	Promotional Expence Ratio (%)
		Socialization and	Socialization dan

BAZDA and LAZ	Education Cost	Education Expense Ratio (%)
	Advocacy Cost	Advocation Expense Ratio (%)

Source : IMZ

Methods Analysis

In this research, the Local Amil Zakat Board (BAZDA) measured is BAZDA already confirmed by the local government and have any legislation About the Management of Zakat (Perda), because with the regulation indicates that the local government's attention to the management of zakat in the area is very good. While the Amil Zakat Institution (LAZ) measured is LAZ already confirmed by the government in accordance with RI Law No.38 1999 on Management of Zakat. This study measured the performance of BAZDA and LAZ for 2010 and the data used are annual reports BAZDA and LAZ in 2009 and 2010 to determine the growth of the collection and utilization of Zakat funds.

Testing the hypothesis in this study using the Mann Withney U Test or commonly called the U test (U test) to determine a statistically significant difference. U test is a statistical test equipment used to test the comparative hypothesis (different test) when data are scala ordinal on independent samples, with significance level at $\alpha = 0.05$. Data processed using SPSS to determine the value of U Test and compare the average value of OPZ were tested. Reject the hypothesis (Ho) when the p-value <0.05 means that there are prime performance differences between BAZ and LAZ in West Sumatera Province. Mann Whitney U test was used in a significant test for this type of research data are ordinal and the objects under study are few in number.

Total score measurement obtained from the sum of scores per indicator. While the score per indicator is the sum score of every detail of indicators. The score perdetail indicators made in the form of a percentage and multiplied by the weighting per indicator, which is defined by the following equation:

$$\text{Score formula perdetail indicator} = \left[\frac{1}{5} \left(\frac{\text{nilai} \times \text{bobot}}{\text{bobot}} \right) \times \% \text{ detail indicator} \right] \times \left[\text{bobot} \right]$$

The value given in the form of numbers (1-10) and letters, where the value of OPZ performance per indicators and total value of the performance of OPZ obtained through multiplication scores per indicator and the total score performance with a maximum value (10)

Data

The type of data used namely primary and secondary data. Primary data was conducted with a interviews, questionnaires, and annual reports of BAZDA Padang, BAZ Bukittinggi, BAZ Padang Panjang and BAZ Solok. Then the data from LAZ Semen Padang, LAZ Dompot Dhuafa Singgalang, LAZ PKPU Padang Branch and LAZISMU West Sumatra. While the secondary data obtained by conducting library research by studying books, scientific studies and documents related to the zakat.

Data Analysis

The data have been obtained from the research object is processed using SPSS with Mann Withney U test or U test for comparison of the performance of Local Amil Zakat Board and Amil Zakat Institutions in West Sumatra Province as shown in table 6.

Table 6 Performance Comparison BAZDA dan LAZ

N	Performance assessment Component	Local Amil Zakat Board		Amil Zakat Institutions		Mann Withney U	Asymp. Sig (2-tailed)
		Mean Rank	Sum of Ranks	Mean Rank	Sum of Ranks		
4	Syariah Compliance, Legality and Institutional	4.000	16.000	5.000	20.000	6.000	0.559
4	Management	4.500	18.000	4.500	18.000	8.000	1.000
	Financial	6.500	26.000	2.500	10.000	0.000	0.020

8	Economic Empowerment	5.500	22.00 0	3.500	14.000	4.000	0.248
	Social Legitimacy	6.000	24.00 0	3.000	12.000	2.000	0.046

Source : Output U Test, Data was process

Performance Analysis of Sharia Compliance, Legal and Kelembagaan

In Table 6 can be seen that BAZDA has a mean rank the performance of sharia compliance, legality and institutions is 4:00 it is smaller than the mean rank the performance of LAZ which amounted to 5.00. This shows that LAZ has the performance of Shariah compliance, legality and institutional is better than BAZDA.

But when seen from the Mann Withney U Test assessment that is equal to 6:00 with p-value $0,559 > 0.05$ then it can be concluded that there was no significant difference in the performance of Shariah compliance, legality and institutions between the Local Amil Zakat Board with the Amil Zakat Institutional. All OPZ already have Sharia Supervisory Council (DPS) in accordance with the Law No.38 1999 on the Management of zakat

Analysis of Performance Management

In Table 6 can be see that BAZDA has a mean rank performance management 4:50 and LAZ has a mean rank performance management 4.50. From the Mann Withney U Test assessment 8:00 with p-value $1,00 > 0.05$ then it can be concluded that there was no significant difference the performance management between the Local Amil Zakat Board and the Amil Zakat Institutional.

Analysis of Financial Performance

In Table 6 can be observed that BAZDA has a mean rank the financial performance 6,50 greater than a mean rank of LAZ which amount 2,50. This shows that the financial performance of BAZDA better than the financial performance of LAZ. Based on the value of Mann Withney U Test appraisals obtained for 0,00 with p-value $0020 < 0050$ then it can be concluded that there were significant differences between the financial performance of Local Amil Zakat Board and Amil Zakat Institution.

The eight OPZ majority surveyed have implemented a transparent and accountable financial management to check the financial reports to both internal and external auditors. However BAZDA can perform financial efficiency by spending less than 5% of operational costs and can raise funds more than the zakat funds other than zakat. LAZ while spending more for the organization's operational costs and the funds collected are more dominant than zakat funds.

Performance Analysis of Economic Empowerment

In Table 6 can be seen that BAZDA has a mean rank of Performance of Economic Empowerment 5,50 greater than LAZ a mean rank of performance of Economic empowerment 3,50. This indicates that BAZDA has performance of economic empowerment better than the performance of LAZ. But when seen from the Mann Withney U Test assessment 4,00 with p-value 0,248 > 0.05 .It can be concluded there was no significant difference between BAZDA and LAZ performance.

Based on data obtained from all studied OPZ majority have not been up utilizing zakat for productive economic program. It can be seen from the percentage utilization of zakat for productive economic program that is below 30% so that the economic impact zakat can not be perceived by the public. Productive economic program is a program that is important in the utilization of zakat as one of the solutions in the fight against poverty are the main objectives zakat. So the vision of OPZ for change mustahik to muzakki can be realized.

Performance Analysis of Social Legitimacy

In Table 6 can be seen that BAZDA has a mean rank performance of social legitimacy 6,00 greater than the mean rank performance of social legitimacy of LAZ 3,00. This shows that the performance of social legitimacy BAZDA better than the performance of LAZ. Based on the Mann Withney U Test performance of social legitimacy shows a significant difference with U Test 2,00 and p-value 0047 <0.05 it can be concluded that there was a significant difference in performance of social legitimacy between the Local Amil Zakat Board and Amil Amil Zakat Institution.

The difference in performance of social legitimacy BAZDA and LAZ can be seen from the measuring devices used that promotional costs, costs of socialization and education and advocacy cost. BAZDA where all costs are borne

by the government, so the zakat fund more effective and efficient utilization of zakat is used to program. While LAZ greater promotional expense.

Conclusion

After obtained the value of the five components of the measurement of performance against each of zakat management organization, further analysis was performed OPZ excellent performance by summing the value of each component. The sum of these values are then processed again with SPSS using the U test or the Mann withney U Test. can be seen from Table 7 as follows:

Table 7 Result Testing Hyphotesis

N	Appraisal	Local Amil Zakat Board		Amil Zakat Institution		Mann Withney U	Asymp. Sig (2-tailed)
		Mean Rank	Sum of Ranks	Mean Rank	Sum of Ranks		
8	Excellent Performance	6.50	26.00	2.50	10.00	0.00	0.021

Source : Output U Test, data was process

Base on table 7 that Local Amil Zakat Board has excellent performance of the mean rank 6,50, while Amil Zakat Institution has a mean rank 2,50. Furthermore, to know the difference excellent performance between BAZDA and LAZ can be seen from the value U test or the Mann Whitney U Test. From this table, statistical test values obtained for 0000 and the U test for the significance test at level $\alpha = 0.05$ with to see p-value. The p-value is equal 0,021, then reject H_0 because the p-value < 0.05 . There are significant differences the performance management of zakat between BAZDA and LAZ in West Sumatra Province.

Zakat fund-raising conducted by BAZDA be a major factor that distinguishes it from LAZ. BAZDA collecting zakat funds received from the government's authority to collect zakat profession from government officials (PNS), other administrators, and employees of BUMN/BUMD. This is set out in Perda About Zakat Management. Padang regional government passed legislation Perda No.02 2010 Concerning Management of Zakat. In this regulation article 17, paragraph 2 states that specifically for the zakat profession for PNS, other administrators and employees of BUMN/BUMD (Muzakki) collected by the unit

collecting of Zakat as designated by BAZDA and subsequently deposited into the account BAZDA at a designated bank. Likewise, the BAZ Solok, BAZ Bukittinggi and BAZ Padang Panjang have the same rules set forth in the law as represented each region.

BAZDA which is managed by the Government, received a special budget for operational activities, the cost of promotion, socialization and educational Zakat to the community. This budget funds sourced from APBD. This is set out in Local Zakat, such as Perda Bukittinggi law 29 2004 on the Management of Zakat, Chapter X, Article 22 states that the budget activities Amil Zakat Board sourced from APBD. The existence of legislation in the management Zakat can improve the collection of Zakat funds and financial efficiency for obtaining additional budget from the government.

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