

## ASSISTANCE IN THE DISTRIBUTION OF ZAKAT FUND MANAGEMENT AT BAZNAS MEDAN CITY

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### Abstrak

This community service activity program aims to assist BAZNAS Medan City in managing and distributing zakat funds through the Medan Cares Program. The method used in this community service activity is assistance in distribution and field surveys regarding people who apply for assistance from BAZNAS. The implementation of assistance at BASNAS City of Medan has the main focus on assisting the management and distribution of zakat funds. Based on the community service activities carried out, it shows that with management and distribution assistance in accordance with Islamic law, zakat funds are more productive and their distribution is right on target, especially for mustahiq who are around the BAZNAS area of Medan City. The distribution and management of zakat funds at BAZNAS in Medan City have been carried out properly and effectively, as can be seen from the distribution of food packages every month for the poor and financial assistance for the renovation of residents' houses that are no longer livable, even in supporting the distribution of funds so that BAZNAS does not misuse supervision efforts for recipients of zakat funds, both direct and indirect supervision.

### INTRODUCTION

Socio-economic welfare is one of the things that support the welfare of life in this world and in the hereafter which is used as a set of alternatives in the welfare of Muslims from poverty. Basically, sharia has offered several solutions insocial empowerment, namely zakat, infaq, sadaqah and waqaf (Iqbal, 2019). Zakat is a concept and application of worship taught by Islam by providing various benefits or use values both for both muzaki (zakat givers) and mustahik (zakat recipients) (Akbar, 2021; Tho'in et al., 2020). Issuing zakat is one of the obligations for every Muslim who

is able and fulfills the conditions and provisions of the existing Islamic shari'a (Ardianis, 2018).

As one of the main worship services, zakat is one of the 3 of the 5 (five) pillars of Islam as revealed in several traditions of the Rasulullah SAW which has the aim of overcoming social inequality and improving relations between humans and strengthening the relationship between them people and strengthen the relationship between servants and Allah as a form of devotion (A-rahmaniy, 2022, p. 3466; Ulpah, 2022, p. 98). And to fulfill the purpose and increase its usefulness, zakat must be managed institutionally in accordance with Islamic law (Hafizd et al., 2021, p. 213).

BAZNAS of Medan City is one of the agencies located within the Medan City government which is specifically authorized to collect, distribute and utilize it in accordance with the provisions of Islamic law towards a prosperous religious community both physically and mentally. Medan City has a large amount of zakat potential this can be seen from the number of people who adhere to Islam that reached  $\pm 145248$  people in 2019. So BAZNAS Medan City in its operations formed a zakat collection unit (UPZ) which is tasked with serving muzaki who pay their zakat at BAZNAS.

Mentoring activities need to be carried out in order to improve the performance of BAZNAS Medan City considering the large amount of zakat potential and the important role of BAZNAS in collecting, managing and distributing zakat funds to the community. This activity is carried out in the hope that it can further help reduce poverty and economic inequality.

## **METHODS**

Mentoring activities at BAZNAS Medan City are service activities carried out by students. The purpose of this activity is to support the distribution management of zakat funds through the Medan Peduli program. This activity was carried out in conjunction with the implementation of the Zakat Management Practices (PPZ) program for students of the accounting program students of the faculty of economics and Islamic business Uinsu. This activity was carried out on January 16 - February 16, 2023. The method used in this mentoring activity This is through assistance in distribution and field surveys related to people who apply for assistance to BAZNAS whether they really deserve help or not.

## RESULTS & DISCUSSION

The results and discussion contain exposure and the topic raised are described first, followed by a discussion section. The results subheading and discussion subheading are presented separately. This section should make up the most, minimum 60% of the entire body of the article. Each result should be discussed and supported by adequate data.

Zakat in Islam has a very important meaning, which is closely related to the divine, social, economic and community aspects of divinity, social, economic and community aspects. Zakat has a role as a distribution of income or income from the rich to the poor which is basically a return of some of the wealth of the capable to the poor (Rahmadhani, 2022).

The obligation to pay zakat to all Muslims is the key to creating a prosperous society (Syahputra & Makhrus, 2020). Zakat must be managed well by a group of talented people. Zakat management is a holistic system with fund management mechanisms and institutional governance (professionalization process of amirs and institutions) and zakat implementation programs (utilization) (Hakim et al., 2023). Zakat management begins with activities planning and organizing activities, including choosing the organizational structure (management, supervisory board, executive body), data collection of muzakki and mustahik, distribution, implementation and supervision of zakat (Artis, 2018).

Every zakat infaq and shodaqoh management institution certainly has a goal to manage funds optimally both from the collection and distribution. The distribution of zakat must be carried out in accordance with the provisions of shari'a, therefore BAZNAS Medan City in achieving the goal of optimizing the collection of funds for zakat, infaq, and shodaqoh funds, it has a good strategy, one of which is through the Medan care program.

The Medan care program is one of the programs that provides assistance - incidental assistance in the form of to people with sudden or urgent needs. This assistance is addressed to everyone who has nothing or already unable to work. The forms of assistance in the Medan Peduli Program, among others: Assistance for the fakir, poor, dhuafa' both in the BAZNAS area of Medan City as well as in the East Sumatera Utara Province BAZNAS area, House rehab or renovation assistance, Disaster assistance, Ibnu sabil, Installation of istalansisi assistance. Boor wells / wells irrigation, orphan assistance, circumcision assistance.

The implementation of mentoring at BASNAS Medan City has a main focus in the management and distribution of zakat funds. In the mentoring activity survey there are no complicated problems, it's just that sometimes the circumstances in the field do not match the circumstances listed by the person applying for assistance. So for this reason, the distribution of zakat cannot be done carelessly and needs to be careful in evaluating the data of the applicant for assistance because it is in accordance with the data of the applicant for assistance because in accordance with shari'at zakat funds are intended for 8 asnaf as the word of Allah SWT contained in the letter At-Taubah Verse 60, namely "The poor, Amil, Mualaf, Riqob, Ghorim, Sabilillah, Ibn sabil". (Ministry of Religious Affairs of the Republic of Indonesia et al., 2013).

One example of the distribution of Zakat funds at BAZNAS Medan City is the distribution of basic food packages for the poor every month, each of which is food package usually consists of 5 kg of rice, cooking oil, sugar, instant noodles, ground coffee, sachets, eggs, tea etc in order to ease the burden on the community in fulfilling their daily needs. Which is done considering that there are still many poor people. Even in 2022 the number of poor people in Blitar City reached 10,650 people.

One of the strengths of Muslims in the effort to empower the people's economy is through zakat funds. Therefore, in the distribution of zakat funds, it is necessary to supervise the recipients of zakat funds. Supervision itself is an important part and supporting factors for the success of the overall distribution of zakat. Supervision needs to be is done because it is a positive response to the manager's performance. If the distribution of zakat funds is supervised, the possibility of fraud or misuse of zakat funds can be prevented. Supervision for recipients of zakat funds can be carried out directly or indirectly, for direct supervision can be in the form of interviews to mustahik related to the development of, for example, the renovation of his house, while for indirect supervision it can be in the form of observing the progress of of home renovations mustahik.

BAZNAS Medan Regency as a non-profit organization engaged in social and religious affairs is responsible for submitting its financial statements social and religious fields are responsible for submitting their financial reports to muzaki or empowered stakeholders as a form of accountability from BAZNAS Medan City. The financial statements of BAZNAS Medan City audited at the end of each year by a public accounting firm (KAP). BAZNAS Medan City has also conducted an audit for the 2020 period with a unqualified opinion (WTP) and is currently preparing the 2022 audit with the audit team of the Public Accounting Firm (KAP) with the Supriyadi Public

Accountant office audit team. Accountability is not only seen in presentation of financial statements but accountability can also be seen from the work program of an institution. Good work program coordination is expected to provide effectiveness of the work program so that it results in achievements for the institution.

In the collection and distribution of zakat, infaq and alms (ZIS) funds BAZNAS Medan City is in accordance with the principles of sharia and the SOP that apply to BAZNAS Medan City. There are 8 groups that are entitled receive zakat or commonly referred to as mustahik (people who are entitled), namely: Fakir, Miskin, Amil, Muallaf, Riqab, Gharimin, Fisabilillah, Ibnu Sabil. In May 2022 LAZ Yatim Mandiri has distributed its funds to the poor, fisabilillah and amil.

The distribution of ZIS funds at BAZNAS Medan City has targets and targets, namely 8 asnaf which are regulated by Islamic law. However, in implementation of 8 asnaf is not fulfilled because there are some that cannot be applied in the field, so that ZIS funds are added to asnaf applied in the field, so that ZIS funds are added to the asnaf fakir and poor in a proportional manner.

The management of ZIS funds, which is in BAZNAS Medan City is already planned where it starts from planning, collecting, and distributing ZIS funds, distribute and foster muzakki and mustahik properly and correctly, planned, controlled, and evaluated, in accordance with applicable regulations.

## CONCLUSION

This research on the monitoring of the distribution is always relies on the results of the coordination meeting held in the meeting. Where in the coordination meeting contains joint decisions, the basis for the distribution process from the beginning to the development of ZIS funds. Transparency of BAZNAS Medan City to muzaki and the public, namely in accessing information about the activities of the management and distribution of ZIS funds including information about the finance of BAZNAS Medan City through a magazine published every six months. In addition, it can be accessed through the web ([baznasmedan.or.id](http://baznasmedan.or.id)). Distribution of ZIS funds at BAZNAS Medan City has targets and objectives, namely 8 asnaf. Medan City has targets and targets, namely 8 asnaf which in Islamic law have been regulated. However, in practice 8 asnaf are not fulfilled because there are some that cannot be applied in the field, so that the ZIS funds are added to the asnaf fakir and poor in a pro-social manner and based on a priority scale which is regulated in the Islamic law, based on a priority

scale which is arranged based on the sub-district area by taking into account the ability of the collected zakat funds.

Based on the dedication activities carried out, it shows that with the existence of management and distribution assistance in accordance with Islamic shari'a make zakat funds more productive and the distribution is right on target, especially for the mustahiq around the BAZNAS area in Medan City. Distribution and management of zakat funds at BAZNAS Medan City has been carried out well and effectively, which can be seen from the distribution of basic food packages every month for the poor, as well as financial assistance for the renovation of residents' homes, that are no longer habitable, even in supporting the distribution of funds so that they are not disbursed to support the distribution of funds so that they are not misused, BAZNAS makes efforts to supervise the recipients of zakat funds, both supervision in terms of supervision for recipients of zakat funds both direct and indirect supervision.

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