

**POLICY IMPLEMENTATION AND MANAGEMENT MECHANISMS
ZAKAT, SHADAQAH AND WAQAF MUTING ZAKAT FOR
STATE CIVIL SERVANTS IN THE CITY OF LHOKSEUMAWE**

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ABSTRACT

The implementation of the Zakat Reduction Policy for State Civil Servants based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Zakat Management Mechanism is motivated by the fact that there are still many zakat management systems that are not in accordance with the regulations that have been issued. The purpose of this study is to describe and analyze the implementation of the Zakat Cutting Policy for State Civil Servants based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism of Zakat Management. This study uses a descriptive method with a qualitative approach, the aim is to understand and dig deeper into the phenomenon regarding the regulatory implementation system and the mechanism of zakat management. The results obtained are that in the implementation of regulations, the State Civil Apparatus actually welcomes this regulation, but in its implementation, due to the absence of snif amil, and the lack of transparency and openness in the management of zakat, cutting zakat becomes problematic.

Keywords : Policy Implementation, Regulation Number 33 Year 2017, Management of Zakat, Sadaqah and Infaq, ASN

A. INTRODUCTION

Currently, the awareness of Muslims in carrying out religious orders is getting higher. This awareness is not only related to mandatory orders related to vertical (hablum minallah) or human relations with Allah SWT, but also worship whose implementation orientation is related to horizontal (Hablum Minannas), namely activities that lead to social activities among humans, for example zakat. . Public awareness to pay zakat in this decade is getting higher, this is evidenced by the proliferation of institutions that accept zakat deposits to be managed, together with the enactment of the Lhokseumawe Mayor

Regulation Number 33 of 2017 concerning the mechanisms for managing zakat, infaq, shadaqah, waqf and religious assets. The management of zakat has a legal basis. This zakat management can also be done by other parties such as religious institutions, social institutions and so on.

In article 3 paragraph 1 of the Mayor of Lhokseumawe Regulation Number 33 of 2017 concerning Procedures for Managing Zakat, Infaq, Shadaqah, Endowments for Other Religious Assets, it is stated that every payment of Salary, TPK, Position Allowance, Food / Beverage Allowance, Meugang, Honorarium for Budget Users , Financial Managers, Committee and

Implementation Team / Activity Managers as well as incentives and other income for ASN and Non ASN within the Lhokseumawe City Government are subject to zakat levies for each item of receipt of 2.5% (two and a half percent), if the accumulated amount of all income items reach the nishab of zakat, which is IDR 3,800,000 (three million eight hundred thousand rupiah). Meanwhile, for the State Civil Apparatus (ASN) whose income has not reached the nishab, infaq is collected as much as 1% (one percent) of the total income they receive. This means that zakat is obligatory for Muslims and business entities. Even in the realm of Islamic scholarship, professional zakat and others related to the State Civil Apparatus (ASN).

In the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 which can be categorized and a number of revenues that fall into the category of professional zakat, such as:

1. Income from working in an agency, both government (PNS) and (private company). The income generated from work like this is usually active, or in other words there is a relatively fixed income with the same amount received periodically (usually monthly).
2. Income from professional jobs in certain educational, skill and vocational fields, where workers rely on their personal abilities / skills, such as: doctors, lawyers, barbers, artists, fashion designers, tailors, presenters, musicians, and so on. The income generated from work like this is usually passive, there are no definite provisions to receive income for a certain period. (Mufraini, 2006: 73).

Since long time ago, the issue of zakat has generally only focused on two main things, namely regarding the management and awareness of zakat obligors. For the management of zakat, it has actually been regulated in Mayor Regulation Number 33 of 2017, it's just that the implementation is still inconsistent.

Payment of zakat through cutting salaries for civil servants (which has now changed to the term ASN), initially cutting zakat received mixed responses from employees, both in the form of positive and negative responses. During its development, all employees receive zakat payments by cutting their wages every month by distributing zakat managed by Baitul Mal Kota Lhokseumawe. This is a separate problem in the zakat management system, so that it becomes a negative conversation in society.

B. LITERATURE REVIEW

Solichin Abdul Wahab (2008: 40-50) states that the term policy itself still occurs disagreement and is an arena for expert debate. So to understand the term policy, Solichin Abdul Wahab provides the following guidelines:

- a) Policies must be distinguished from decisions.
- b) Actual policy cannot be distinguished from administration.
- c) Policies include behavior and expectations.
- d) Policy includes neither action nor action.
- e) Policies usually have an end result that is achieved.
- f) Each policy has certain goals or objectives, either explicit or implicit.
- g) Policy arises from a process that takes place over time.

- h) Policies include inter-organizational and intra-organizational relationships.
- i) Public policy, although not exclusive, concerns the key roles of government institutions.
- j) The policy is formulated or defined subjectively.

Thomas R. Dye as quoted by Dr. Pandji Santosa, M, Si (2012) said that public policy has four characteristics: regulative, organizational, distributive, and extractive. Thus, the coverage of public policy is indeed very broad. Public policy also deals with basic affairs for the state, such as defense, security, education, food supply, development of the political system, urban and regional development. Public policy also moves from vital to non-vital.

Van Meter and Van Horn (in Budi Winarno, 2008: 146-147) define the implementation of public policy as actions in previous decisions. These actions include efforts to transform decisions into operational actions within a certain period of time or in order to continue efforts to achieve major and minor changes determined by policy decisions made by public organizations directed at achieve the goals that have been set.

Dunn as quoted by Budi Winarno (2007: 32-34) is as follows:

- a) Agenda setting stage The elected and appointed officials place the issue on the public agenda. Previously this issue competed first to get on the policy agenda. In the end, several issues fell onto the policy makers' policy agenda. At this stage a problem may not be touched at all, while another problem is set to be the focus of discussion, or there may be

a problem for some reason being postponed for a long time.

- b) Policy formulation stage Issues that have entered the policy agenda are then discussed by policy makers. The problems were defined so that the best solution to the problem was sought. The solutions to these problems come from various existing alternatives or policy options. In the formulation of policies, each alternative competes to be selected as a policy taken to solve the problem. At this stage each actor will compete and try to propose the best solution to the problem.
- c) Policy adoption stage Of the many policy alternatives offered by policy makers, in the end one of the policy alternatives was adopted with the support of the legislative majority, consensus between agency directors or judicial decisions.
- d) Policy implementation stage A policy program will only become elite records if the program is not implemented, that is, it is implemented by administrative bodies and government agencies at lower levels. The policies that have been taken are implemented by administrative units that mobilize financial and human resources. At this stage of implementation, various interests will compete with each other. Some policy implementations have the support of implementers, but some others may be opposed by the implementers.
- e) Policy evaluation phase In this stage the policies that have been implemented will be assessed or evaluated, to see the extent to which policies are made to achieve the

desired impact, namely solving problems faced by the community. Therefore, the criteria or criteria are determined to be the basis for assessing whether the implemented public policy has achieved the desired impact or goal or not.

According to Edward III's view in (Budi Winarno, 2008: 175-177) the policy communication process is influenced by three important things, namely:

- a) The first factor that affects policy communication is transmission. Before an official can implement a decision, he must be aware that a decision has been made and an order for its implementation has been issued.
- b) The second factor is clarity, if policies are implemented as desired, then implementation instructions must not only be accepted by policy implementers, but also policy communication must be clear. Often the instructions passed to implementers are vague and do not specify when and how a program is implemented.
- c) The third factor is consistency, if policy implementation is to be effective, then the implementation orders must be consistent and clear. Even though the orders given to the policy implementers are clear, if the orders are contradictory then the orders will not make it easier for the policy implementers to carry out their duties properly.

In this theory, it can be seen why the actual regulations issued by the mayor are not running well due to several problems as described in several previous theories.

C. METHOD

This research uses a descriptive qualitative approach. According to Moleong (2010: 3), a qualitative approach is an approach that attempts to interpret the meaning of an event as an interaction of human behavior in a situation. The qualitative approach was chosen because it will facilitate in-depth data collection.

Research Researchers used a qualitative research design with a view to understanding and digging deeper into the phenomenon of the implementation of regulation and the mechanisms for managing zakat.

Research Informants.

An informant as a data source is considered capable of answering a problem that has been determined on purpose, which is determined based on the consideration of the criteria, social status, economic status and position of the informant, such as the Baitul Mal Commissioner, the Chairperson of the Baitul Mal Office, the Zakat Advisory Council, and the State Civil Apparatus. (ASN).

Method of collecting data

To obtain complete and accurate data and information, the data collection methods used in this study were observation, interview and documentation analysis.

Data analysis method,

Data analysis techniques are very important in research. The primary and secondary data obtained were analyzed qualitatively to obtain the results of the interviews presented to support the analysis. Data analysis is used to solve research problems from the beginning to the completion of data collection.

The research process that uses an interactive analysis model according to Moleong (2010: 5) consists of four stages

of data collection, namely Data Collection, Data Reduction, Data Presentation and Conclusion Drawing or Verification.

D. RESULTS AND DISCUSSION

Implementation of Zakat Reduction Policy for State Civil Servants Based on Mayor of Lhokseumawe Regulation Number 33 of 2017 concerning Mechanisms for Managing Zakat, Infaq, Shadaqah, Waqf, and Other Religious Wealth.

Based on the results of the research and the opinions of the informants who stated that the implementation of the Zakat Reduction Policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning Zakat Reduction has been implemented properly because zakat is deducted directly from the salary of the State Civil Apparatus (ASN) of 2,5% if the accumulated amount of all these items has reached the nishab of zakat so that the zakat deduction has been effective.

As for the Zakat Cutting Policy for ASN, Baitul Mal is greatly helped by this regulation, because the Baitul Mal does not need to collect zakat-zakat from zakat obligators who are supposed to pay zakat so that the Baitul Mal only carries out the management mechanism and distributes the zakat. . Because zakat deducted from ASN salaries is deducted by the treasurer of each service by:

1. ASN Zakat deducted by the treasurer of the salary of each service.
2. Then the Treasurer makes a Payment Order (SPM) to be sent to the

Regional Financial Management Agency (BPKD)

3. BPKD makes a Fund Disbursement Order (SP2D) to be sent to the bank.
4. Then the bank that distributes the zakat to the Baitul Mal Kota Lhokseumawe Account.
5. And then Baitul Mal which distributes zakat funds to the people who are entitled to receive it.

The Zakat Management Mechanism carried out by Baitul Mal Lhokseumawe City, namely:

1. Zakat that has been received by the Baitul Mal Kota Lhokseumawe which is deposited into the Baitul Mal account is specially accommodated in the regional general cash account and recorded as Regional Original Income (PAD) made by the Receiving Treasurer.
2. The Receiving Treasurer makes a monthly report on the receipt of zakat and is notified to the Head of the Regional Financial Management Agency (BPKD), the Head of Baitul Mal and the Head of the DPRK.
3. Then the Receiving Treasurer and the Implementing Body as zakat collectors are given the right to amil 1% (one percent) of the total zakat collected in one year, which is paid by the Expenditure Treasurer at the Baitul Mal Lhokseumawe City Implementing Body.
4. So by knowing and approving the Head of Baitul Mal Lhokseumawe City in the following year when the distribution of zakat funds takes place.
5. After the Zakat has been collected, the Head of Baitul Mal Lhokseumawe City submits a Regional Financial Application

- Letter to the mayor c.q the head of the Lhokseumawe City Regional Financial Management Agency to obtain approval with the Baitul Mal Lhokseumawe City Supervisory Board in accordance with the ASNAF stipulated in the Baitul Mal Supervisory Board decision.
6. The assistance will be given in the form of money sourced from zakat funds budgeted through the Lhokseumawe City Government, while the goods provided are in the form of goods / services sourced from funds budgeted through the Baitul Mall Secretariat of Lhokseumawe City.
 7. Zakat distribution in the form of money is channeled through the expenditure treasurer at the Baitul Mal Implementing Body through a special account for zakat distribution at the Baitul Mal appointed based on the Mayor of Lhokseumawe Decree. Meanwhile, the distribution of zakat funds in the form of goods / services is distributed by the Expenditure Treasurer at the Baitul Mal Secretariat of Lhokseumawe City.
 8. Distribution of zakat funds can be made after the issuance of a Mayor's Decree concerning the determination of aid recipients.

In addition, information was also found on zakat deduction policies for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism for Managing Zakat, which is always supervised by the Baitul Mal Supervisory Board and the Supervisory Board which was formed by Baitul Mal Lhokseumawe City to oversee the Implementing Body and given guidance in

receiving good zakat management so that policies and mechanisms for optimal zakat management are directed, and also supervised by the DPRK Supervisory Board in the Field of Islamic Sharia by providing input such as managing zakat in a transparent manner, utilizing good zakat and distributing zakat. zakat on target. So that it has a better impact on the benefit of the poor and the poor, so that this social assistance can be distributed to more zakat recipients and can add new muzakki.

Obstacles in the Implementation of Zakat Reduction Policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism of Zakat Management are:

Based Based on the results of the research and the opinions of informants who stated that the obstacles faced, namely the implementation of the zakat-cutting policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning Zakat Management have not been effective.

These constraints include the absence of any right of authority granted by the Lhokseumawe City Government to the Lhokseumawe City Baitul Mal in carrying out its duties and functions autonomously, one of which is in financing its own operations, it is still waiting for the approval of the regional government because its financing is still subsidized by the government. In addition, Baitul Mall is not yet independent due to the mayor's political interests when distributing social funds so that all of them must be directly responsible under the Mayor of

Lhokseumawe, so that so far management has not been able to run according to the vision and mission of Baitul Mal Kota Lhokseumawe. Furthermore, the existence of the Baitul Mal in carrying out its institutional duties and functions still depends on the Lhokseumawe City Government so that the management of zakat is not optimal. Considering that there is still a small amount of zakat collected, there are still many people who are entitled to receive zakat.

1. The absence of a special Qanun on zakat deduction and zakat management mechanisms

The implementation of the Lhokseumawe Mayor Regulation Number 33 of 2017 concerning the Zakat Management Mechanism for zakat management mechanisms has not been managed professionally and transparently because there are still many ASNs who do not clearly understand the management of zakat received and distributed by the Baitul Mal Kota Lhokseumawe and Baitul Mal also have not proposed a Qanun which regulates zakat so that the rules set by the government are clearer so that the existence of Qanun zakat can further strengthen a rule.

2. There is a need for Direct Socialization

There is an obstacle in implementing the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism of Zakat Management, There is still limited socialization of the introduction of professional zakat by the Baitul Mal of Lhokseumawe City to the State Civil Apparatus (ASN) in the Lhokseumawe City Government environment and is still working on

collecting zakat. For this reason, it is necessary to conduct direct socialization from the Baitul Mal Lhokseumawe City such as, by holding seminars, sharing through the media and giving announcements about zakat

3. Lack of Transparency in Zakat Management

Baitul Mal Lhokseumawe City in carrying out its main duties and functions is carrying out accountability data on zakat receipts and data on the realization of zakat distribution in the efforts made to build transparency is still very minimal, Baitul Mal Lhokseumawe City should also apply the principles of transparency and openness so that public trust in the performance of Baitul Lhokseumawe City Mall can increase and increase which in the end increases the people who pay zakat at the Baitul Mall Lhokseumawe City Office.

E. CONCLUSIONS AND RECOMMENDATIONS

Based on the results of previous research and discussion, the following conclusions can be drawn:

1. Implementation of the Zakat Reduction Policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism of Managing Zakat in Baitul mal Lhokseumawe welcomes this mayor's regulation so that the policy of cutting zakat for ASN has been running smoothly and effectively.
2. Constraints and Obstacles in the implementation of the zakat-cutting

policy for State Civil Servants (ASN) based on the Regulation of the Mayor of Lhokseumawe Number 33 of 2017 concerning the Mechanism of Zakat Management, the absence of *snif amil* (the right to zakat managers) in operational financing work is still subsidized by the government, Qanun about cutting zakat and zakat management mechanisms and the lack of transparency and openness in the management of zakat, so that zakat payers do not understand the management mechanisms that are transparent and professional, and there is no direct socialization from Baitul Mal so that zakat payers still do not understand the meaning of zakat

Based on the above conclusions, the following suggestions are presented:

1. To the Management of the Baitul Mal Lhokseumawe City Office, especially in the Zakat Management Mechanism, to propose the right of zakat managers in the operational field of work, in order to create good performance from the Lhokseumawe City Baitul Mal Office and the addition of new muzakki to increase zakat collection funds.
2. It is hoped that the Lhokseumawe City Baitul Mal Office in Mayor Regulation Number 33 of 2017 concerning Zakat Management Mechanisms can propose a Qanun on zakat so that zakat payers can understand about the professional and transparent management mechanism in the disclosure of zakat funds, and the Lhokseumawe City Baitul Mal also must increase direct socialization, both in holding

seminars, sharing through the media and providing information on understanding about zakat. In order to implement the Mayor Regulation in a good and effective Zakat Management Mechanism.

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