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Implication of Law Number 23 of 2011 On Zakat Institution Governance Based on Sharia Quality Management Principles (A Case Study in Baznas of Jambi Province)*

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Abstract

Zakat has fully transformed from the realm of charity to the realm of empowerment and development of the people and state. The management of zakat becomes part of the responsibility of the state as a regulator, facilitator, and at the same time, a motivator as evidenced by the birth of Law No. 11/23 concerning Management of Zakat. This study aims to look at the implications of the Zakat Law on the implementation of the principles of sharia quality management in zakat management in Baznas, Jambi Province. This legal study used a normative legal approach and quality management that aims to find out the principles of quality management contained in the zakat management law and its implementation in Baznas, Jambi Province. The data used in this study are primary and secondary data analyzed using descriptive methods. The results of this study indicate that the Zakat Law has not explicitly explained the management of zakat institutions. Baznas Jambi Province has prepared a quality policy for the management of zakat although it has not yet met the principles of quality management as a whole. The implementation of sharia quality management in Baznas will have implications for the realization of good institutional management so that it will realize the *mustahik* (zakat deserver) welfare and social welfare of the community and will encourage the achievement of zakat management objectives by law or sharia.

Keywords: Zakat, Sharia Quality Management, Zakat Law.

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Implikasi dari Undang-Undang Nomor 23 Tahun 2011 tentang Tata Kelola Lembaga Zakat Berdasarkan Prinsip Manajemen Mutu Syariah; Studi Kasus di Baznas Provinsi Jambi

Abstrak

Zakat telah sepenuhnya berubah dari ranah amal ke ranah pemberdayaan dan pengembangan rakyat dan negara. Pengelolaan zakat menjadi bagian dari tanggung jawab negara sebagai regulator, fasilitator dan sekaligus motivator yang dibuktikan dengan lahirnya UU No. 11/23 tentang Pengelolaan Zakat. Penelitian ini bertujuan untuk melihat implikasi dari UU Zakat pada implementasi prinsip-prinsip manajemen kualitas syariah dalam manajemen zakat di Baznas, Provinsi Jambi. Studi hukum ini menggunakan pendekatan hukum normatif dan manajemen mutu yang bertujuan untuk mengetahui prinsip-prinsip manajemen kualitas yang terkandung dalam hukum manajemen zakat dan implementasinya di Baznas, Provinsi Jambi. Data yang digunakan dalam penelitian ini adalah data primer dan sekunder yang dianalisis menggunakan metode deskriptif. Hasil penelitian ini menunjukkan bahwa UU Zakat belum secara eksplisit menjelaskan pengelolaan lembaga zakat. Baznas Provinsi Jambi telah menyiapkan kebijakan mutu untuk pengelolaan zakat walaupun belum memenuhi prinsip-prinsip manajemen mutu secara keseluruhan. Penerapan manajemen kualitas syariah di Baznas akan berimplikasi pada terwujudnya manajemen kelembagaan yang baik sehingga akan mewujudkan kesejahteraan mustahik (zakat deserver) dan kesejahteraan sosial masyarakat dan akan mendorong tercapainya tujuan pengelolaan zakat oleh hukum atau syariah.

Kata kunci: Zakat, Manajemen Kualitas Syariah, Hukum Zakat

Последствия принятия закона № 23 от 2011 года об управлении учреждениями Закята (один из пяти столпов Ислама) на основе принципов управления качеством шариата; На материале из практики в Базнасе (учреждение, которое управляет закятом на национальном уровне) в провинции Джамби

Аннотация

Закят полностью перешёл из сферы благотворительности в область расширения возможностей и развития людей и государства. Управление закятом становится частью ответственности государства как регулятора, посредника и, в то же время, мотиватора, что подтверждается принятием Закона № 11/23 об управлении закятом. Это исследование направлено на изучение последствия принятия Закона Закята на внедрение принципов управления качеством шариата в управлении Закятом в Базнасе в провинции Джамби. В этом правовом исследовании использовался нормативно-правовой подход и управление качеством, целью которого является выяснение принципов управления качеством, содержащихся в законе об управлении закятом и его применении в Базнасе в провинции Джамби. Данные, использованные в этом исследовании, являются первичными и вторичными данными, проанализированными с использованием описательных методов. Результаты этого исследования указывают на то, что Закон Закята не объясняет явно управление учреждениями Закята. В провинции Джамби Базнас подготовил политику качества для управления закятами, хотя она еще не соответствует принципам управления качеством в целом. Внедрение управления качеством шариата в Базнасе будет иметь значение для реализации хорошего институционального управления, чтобы оно обеспечило благосостояние mustahik (имеющих право на закят) и социальное благосостояние общины, и способствовало бы достижению целей управления закятами в соответствии с законом или шариатом.

Ключевые слова: Закят, Шариатское управление качеством, Закятский закон.

Introduction

As a fundamental obligation, zakat (alms) has a certain use according to the size set by the sharia. In addition to the purpose of worship, zakat also aims to realize social, economic, and capital functions in Islamic society (Sahhâti, 2007, p. 77). To pay zakat is an obligation as a consequence of obedience to the commands of Allah and it can be used to help resolve the economic problems (*mu'amalah*) faced by society. Zakat in Islam is not merely collected but is managed, developed, and channeled creatively. Thus, two things are born at once, trust, and benefit. Without trust, people are reluctant to give their share of wealth and tend to choose to channel their wealth as they wish. Without benefits, an organization will only be an old tree that does not bear fruit since it only benefits itself (Sudewo, 2004, pp. xv-xvi).

The optimization of zakat is influenced by the quality of management and the principles of good zakat governance to ensure that zakat funds from the public have been optimally utilized by the Zakat Management Organization (OPZ) (Kholis, 2013, p. 68). The management of zakat requires careful and standardized preparation and planning. All activities and factors related to these activities must be planned, organized, even controlled, and evaluated on their level of achievement. This is necessary for the effective and efficient management of zakat. In the context of zakat management, the purpose of zakat will be achieved when it is managed properly based on management principles. In other words, zakat management is an intermediary for achieving the perfection of zakat implementation. Therefore, the collection of zakat should be based on quality management principles.

In the era of the Prophet and the Khulafaurrasyidin, and subsequent Islamic dynasties, zakat was the primary income for state finances. This income was realized through the zakat of wealth, trade, livestock, and plants. Zakat obligation is generally found in Al-Qur'an, and the Messenger of Allah explained the technical elements and laid the foundations of zakat management (Muhammad, 2007, pp. 59-60). The existence of clear obligations and regulations related to zakat causes more zakat received and a more structured management system is required. Therefore, the Messenger of Allah (saw) made a collection and management center for the distribution of zakat called Baitul Mal (treasure house) located in the Nabawi mosque. At that time, the Messenger of Allah also sent his companions, e.g. Umar bin Khattab, Ibn Qaiz 'Ubaidah bin Samit, and Mu'az bin Jabal, to be *amil* (zakat manager) in the Arabian Peninsula including the city of Yemen (FE-UIN, 2016, p. 69)

Based on the historical description of the management and empowerment of zakat, we can sum up that in theory, zakat is managed by the government or the state through special institutions and distributed to the deservers, that is, based on 8 (eight) groups of recipients of zakat, through the principles of both equality and virtue. Abu 'Ubaid al-Qasim asserted in his book *Al-Amwāl* that the assets which are the responsibility of the leader to be managed properly are divided into three, as is the opinion of 'Umar bin Khaṭṭāb, namely *fa'i*, *khumus*, and zakat (al-Qasim, 2006: 78). Management of zakat, especially related to the collection and distribution by the government or state, is part of the commands of Allah through the Al-Qur'an.

Management of zakat in Indonesia has begun since the days of the kingdoms, long before the founding of the state of Indonesia. During the Dutch colonial period, zakat was part of the implementation of Islamic teachings (including zakat) regulated in the Dutch East Indies Government *Ordinantie* Number 6200 on February 28, 1905. In this regulation, the government did not interfere in the management of zakat and give it all to Muslims (Department of Religion of Indonesia, 2008, p. 6). The most important turning point in the national zakat occurred in 1999 with the enactment of Law No. 38 of 1999 concerning Management of Zakat. The main problem of Law No. 38/1999 is the weakness of the national zakat regulatory and institutional framework. This law does not provide a framework for good governance that will prevent the misuse of Islamic social funds and provide adequate protection for zakat payers (Wibisono, 2015, p. 45). Law Number 23 of 2011 is the latest law ratified by the government together with the parliament, which regulates zakat management. Birth of Law No. 23/2011 marked a new era of dispute in the management of national zakat in the public sphere, between the government and civil society. Substantially, this law reinforces the existence of the National Board of Zakat (Baznas) from the central level to the regency/city level.

Research Methodology

This legal study employed a normative legal approach and quality management. The legal approach was carried out by reviewing law number 23 of 2011 concerning zakat management and the management approach was carried out by examining the concepts of sharia-based quality management. This approach was used to find out the quality management principles in the zakat management law and its implementation in Baznas, Jambi Province. This study aims to collect, explain, systematize, analyze, interpret, and assess positive legal norms relating to quality management in the management of

zakat. The data used in this study are primary in the form of Law Number 23 of 2011 and secondary data obtained from library research which includes literature on quality management principles in the management of zakat. The collected data, both primary and secondary, were then analyzed using descriptive qualitative methods.

Discussion

The Role of State as Zakat Manager

The reality of legislative products in Indonesia includes a symbiotic paradigm, which is a concept that sees religion and the state as symbiotic, reciprocal relationships, and mutual needs. Religion requires the state to develop and vice versa, the state needs religion to develop in ethical and moral guidance. Law science sees the object of law as a structured whole, due to the systematic linkages between various existing regulations. The issuance of Law No. 23 of 2011 concerning Management of Zakat is a form of a structured whole which should be applied automatically because zakat is no longer part of religious orders alone, but with the formalization of zakat through laws, zakat is also the will of the government. Enforcement of the law is reflected as a system that includes institutions, procedures, or rules, and not just a legal umbrella (Mufidah, 2016, pp. 338-339).

Based on the social theory of engineering pioneered by the concept of Roscoe Pound, the law, in this case, the act, is a tool for social engineering. Mochtar Kusumaatmaja interpreted the law (act) as a means/tool for community renewal that reflects the values in the community. In the management of zakat, the state must play a greater role to be applicable and achieve the state's goals, namely welfare and poverty reduction. The state does not merely provide regulations (law-act), but must also be present in a more concrete role in managing zakat as a motivator, a facilitator, and a pioneer (Kusriyah, 2015, p. 445). The state as a motivator in the management of zakat includes: (Kusriyah, 2015, p. 446)

1. Socializing the importance of paying zakat which is then managed professionally and following the guidance of Islamic law by designated institutions (Ministry of Religion, Baznas, and Regional Government), as was done by the Messenger of Allah (saw).
2. Conducting regular guidance and supervision of zakat management institutions so that zakat management is carried out following the

principles of trust, expediency, justice, legal certainty, integrity, accountability, and based on Islamic law.

3. Providing incentives to zakat payers, one of which, is to reduce taxes for *muzakki* who channel their zakat through Baznas or LAZ.

According to Lawrence M. Friedman, the legal system as outlined in the legislation is an interaction between the legal substance, structure, and culture, which in the Indonesian context, according to Satya Aritnanto, consists of several elements, one of which is infrastructure. As a facilitator in the management of zakat, the state must provide adequate facilities and infrastructure, such as providing Baznas with operational costs at all levels budgeted in the state/regional budget including (Kusriyah, 2015, p. 448):

1. Financial rights of provincial and regency/city Baznas leaders.
2. General administration costs.
3. Costs for socialization and coordination of provincial, regency/city Baznas, and LAZ.
4. Costs for socializing and coordinating regency/city Baznas with regency/city LAZ.

Meanwhile, as a pioneer in the management of zakat, the state is to make state officials, both central and regional officials, an example or role model in paying zakat through Baznas as stated in Presidential Instruction Number 3 of 2014, followed by all state civil apparatus (ASN) who are Muslims and have reached the *nişâb* to pay zakat through official institutions.

In *fiqh* perspective, *jumhûr 'ulamâ'* agree that zakat management of tangible assets (*amwâl aẓ-zâhirah*) is the full authority of the ruler that has the right to collect them by force. The Islamic government must show a strong commitment to the teachings of religion, not behave in a *ẓalim* way, collect and distribute zakat according to sharia provisions. The government also allows muzakki to distribute one-third or a quarter of the zakat themselves. Management of zakat by the state is not a goal, but only a means. The main objective of zakat management is the achievement of zakat to *mustahik* on target and with the most optimal benefit (Wibisono, 2015, pp. 143-150)

Legal History of Zakat Management in Indonesia

Based on history, the management of zakat in Indonesia had begun since the days of the kingdoms, long before the founding of the state of

Indonesia. During the Islamic kingdom of Aceh, for example, the people handed over their zakat to the state and the kingdom played an active role in collecting it and formed a body that was handled by royal officials with the task of collecting taxes and zakat. The tax payment office during the reign of Aceh was located in mosques. An *imeum* and *qâdî* (headman) were appointed to lead religious rituals. The headman plays a major role in the management of mosque finances sourced from zakat, infaq, alms, and endowments. Like the Aceh kingdom, the Banjar kingdom also played an active role in collecting taxes and zakat. The tax is required for all citizens (royal citizens), both officials, farmers, traders, and other types (Faisal, 2011, pp. 257-258).

During the Dutch colonial period, the implementation of the teachings of Islam (including zakat) was regulated in the Dutch East Indies Government *Ordinantie* Number 6200 on February 28, 1905. In this regulation, the government did not interfere in the management of zakat and give it all to Muslims (Department of Religion of Indonesia, 2008, p. 6). Meanwhile, at the beginning of Indonesia's independence, the management of zakat was not regulated by the government either and was still on the community. Then, in 1951, the Department of Religion issued a Circular Number: A/VII/17367, December 8, 1951, concerning the Implementation of Zakat Fitrah. In 1964, the Department of Religion drew up the Bill on the Implementation of Zakat and the Government Regulation Plan in lieu of the Law on the Implementation of the Collection and Distribution of Zakat and the Establishment of Baitulmal. However, the two sets of regulations had not yet been submitted to the House of Representatives or the President (Directorate General of Islamic Community Guidance Directorate of Zakat Empowerment, 2013, p. 27).

During the New Order era, the Minister of Religion prepared a Bill on zakat and submitted it to the Gotong Royong House of Representatives with the letter Number: MA/095/1967. The bill was also conveyed to the Minister of Social Affairs in charge of social matters and the Minister of Finance as the party that has the right and authority in the field of collection. The Minister of Finance suggested that the issue of zakat be stipulated by the Minister of Religion Regulation. In 1968, the Minister of Religion Regulation No. 4 of 1968 on the Establishment of the Amil Zakat Agency and the Minister of Religion Regulation (PMA) No. 5 of 1968 concerning the Establishment of Baitulmal were issued. The two regulations are closely related because the Baitulmal functions as the recipient and collector of zakat to be given to the Amil Zakat Agency to be distributed to the deservers (Wibisono, 2015, p. 39).

In 1984, the Minister of Religion Instruction No. 2 of 1984 was issued on March 3, 1984, concerning the A Thousand Rupiah Infak during Ramadan, whose implementation was regulated in the Decree of the Director-General of Islamic Community Guidance and Hajj Affairs Number 19/1984 on April 30, 1984. On December 12, 1989, the Minister of Religion Instruction 16/1989 regarding the Development of Zakat, Infaq, and Alms was issued, which assigned the entire range of the Ministry of Religion to assist religious institutions conducting zakat, infaq, and alms management to use zakat funds for Islamic education and other activities. In 1991, a joint decree was issued by the Minister of Religion and the Minister of Home Affairs No. 29 and 47 of 1991 concerning the Development of the Amil Zakat, Infaq and Alms Agency, which was then followed up with the Minister of Religion Instruction No. 5 of 1991 concerning the Guidelines for the Technical Coaching of the Amil Zakat, Infaq, and Alms and the Minister of Home Affairs Instruction Number 7 of 1998 concerning General Coaching of the Amil Zakat, Infaq and Alms Agency (Directorate General of Islamic Community Guidance Directorate of Zakat Empowerment, 2013, pp. 27-30).

In the reform era, the government tried to perfect the management system of zakat in the country so that the potential for zakat can be utilized to improve the socio-economic conditions of the nation which was devastated by the world economic recession and the multidimensional crisis that hit Indonesia. Therefore, in 1999, the government together with the House of Representatives issued Law Number 38 of 1999 concerning Management of Zakat, which was then followed by the issuance of the Minister of Religion Decree Number 581 of 1999 concerning the Implementation of Law Number 38 of 1999 and the Director-General of Islamic Community Guidance and Hajj Affairs Number D-291 of 2000 concerning Technical Guidelines for Management of Zakat. Based on Law No. 38 of 1999, the management of zakat is carried out by the Amil Zakat Agency (BAZ) formed by the Government consisting of the community and elements of the government for the regional level and the Amil Zakat Institution (LAZ) which is formed and managed by the community grouped in various Islamic organizations, foundations and other institutions (Department of Religion of Indonesia, 2008, pp. 8-9).

Law No. 38 of 1999 concerning Management of Zakat has given birth to a new paradigm of zakat management which, among others, regulates that zakat management is carried out by one agency, namely the BAZ which was formed by the government together with the society and LAZ, fully formed by the society grouped in organizations or foundations. (Department of Religion of Indonesia, 2008, pp. 9-10). To further maximize the management and

empowerment of zakat in Indonesia, as well as to improve existing laws and regulations, the Indonesian government together with the House of Representatives (DPR) replaced Law Number 38 of 1999 concerning Management of zakat, by ratifying the Law Number 23 of 2011 concerning Management of Zakat on October 27, 2011, which marked a new era of management of national zakat (Wibisono, 2015, p. 46).

Sharia Quality Management in Zakat Management

At the beginning of Islam's development, management was considered a science, as well as a technique (art) in leadership and there, was no standard definition related to what was called Islamic management (Usman, 2015, p. 48). Another opinion states that the crystallization of the management concept in Islam arose after Allah revealed His message to the Prophet Muhammad (Sinn, 2012, p. 28). The term *management* in Arabic is referred to as *al-idârah*, which is found neither in the Al-Qur'an nor in the hadith. This shows that the use of the term *al-idârah* in Islam is something new (Zaki, 2019, p. 181). Management in the perspective of Islam or sharia can be interpreted as an activity of planning, organizing, directing, and supervising carried out by a manager to the people under his leadership to achieve and carried out the set goals seriously based on sharia values.

The term *quality* in Arabic is synonymous with *jawdah*, which means to give the best or perfect results, both in words and deeds to realize customer satisfaction. In addition to the term *jawdah*, the terms *ihsân* and *itqân* in Arabic also have similar meanings to *quality* (Zaki, 2017, p. 590). Quality management is a philosophy of continuous improvement, which can provide a set of practical tools for each institution to meet the needs, desires, and expectations of customers now and for the future and is a mindset as well as a practical activity (Sallis, 2010, pp. 73-76). Another definition of quality management is a quality control system based on the philosophy that meeting customer needs as well as possible is primary in every business (Zaenal, 2013: 254). According to Nashrullah, as cited by Zaki, there are 10 (ten) sharia-based quality management principles as follows: (Zaki, 2017, p. 590)

Table 1. *Islamic Attributes to Islamic Quality Management*

No.	Islamic Attributes to TQM
1	Commitment to the cause and quality performance
2	Knowledge of the basics of Islam and the mundane affairs

3	The integrity of the management that includes honest and sincerity
4	Contingency Planning in management of any affairs of life
5	Coping with change with dynamism and innovative abilities
6	The role model that is needed in managing a business organization
7	Motivating the people to achieve organizational goal
8	Mutual consultation in the decision-making process of any organization which is called Shura in Islam
9	Justice to all considered in business and organization
10	The brotherhood that includes the relationship between the management and the employees

Management Elements in Law Number 23 of 2011

The most important turning point in the national zakat occurred in 1999 with the enactment of Law No. 38 of 1999 concerning Management of Zakat. The fall of the new order regime has opened up opportunities and reawakened the desire of the Ministry of Religion to formulate zakat management in Indonesia. In December 1999, President Habibie signed the Zakat Law as the result of the Ministry of Religion's main contribution, followed by the Zakat Organization Forum (FOZ) in the legislation process. Based on this law, zakat can be managed either by the government-formed amil institution, the Amil Zakat Agency (BAZ) or by the community-formed institution, the Amil Zakat Institution (LAZ). This law regulates the existence of sanctions for Zakat Management Organizations (OPZ) that are not trustworthy and for pioneering efforts to provide incentives for obligatory zakat by making zakat a tax deduction (Wibisono, 2015, pp. 44-45).

Law Number 23 of 2011 is the latest law ratified by the government together with the parliament, which regulates zakat management. The Law states that the implementation of management at the central/national level is handed over to the National Amil Zakat Agency, abbreviated as Baznas. Meanwhile, the implementation of zakat management at the provincial and regency/city level is handed over to the provincial Baznas and the regency/city Baznas. Based on this law, Baznas was formed in each regency/city in each province, including in the Jambi Province.

Birth of Law No. 23/2011 marked a new era of dispute in the management of national zakat in the public sphere, between the government and civil society. Substantially, this law reinforces the existence of Baznas from the central to the regency/city level. In addition to being an operator, the central Baznas also holds regulatory functions such as planning, controlling, receiving

reports from provincial, regency/city, and LAZ Baznas. It is also entitled to receive a budget from the state budget and regional budget. Meanwhile, LAZ becomes the subordinate and reports to Baznas even though both of them bear the status of zakat operators. Besides, the establishment and granting of LAZ permits are very strict and are not entitled to receive a budget from the state and regional budgets (Wibisono, 2015, pp. 44-45).

The purpose of the ratification of zakat regulations in the form of a law is to create a system in which the purpose of zakat regulation is in the context of increasing public awareness in performing and serving zakat worship. It is also an effort to improve the function and role of religious institutions to realize the welfare of society and social justice as well as to increase the usefulness and effectiveness of zakat. Besides, the Zakat Law also reinforces the role of the state in protecting citizens who pay zakat, maintaining public order by preventing misuse of zakat funds, facilitating the Islamic philanthropic sector for social change, and providing incentives for the development of the national zakat.

The substance of the new Zakat Management Law is dominated by regulations related to institutions. This can be understood because the title in this law is the Management of Zakat, which is closely related to the technical aspects, which cannot be separated from the implementing institution. The institutional aspect received more attention from the drafters. The dominance of regulations related to institutions can be seen from the number of articles that regulate them. Of the 47 articles as a whole, 32 of them regulate related to institutions (Siradj, 2014, p. 422). However, this law does not specifically regulate the forms and patterns of management to be applied to zakat management institutions, both Baznas and LAZ. In terms of implementing the zakat management law, the government has issued a policy in the form of Government Regulation Number 14 of 2014 concerning the implementation of Law Number 23 of 2013 and the Presidential Instruction (Inpres) of the Republic of Indonesia Number 3 of 2014 concerning Optimization of Zakat Collection.

In the management aspect, this zakat law does not provide clarity about good governance for national zakat. Law No. 23/2011 places the Ministry of Religion as the highest zakat authority that carries out the regulator function, specifically the fostering and supervision function, while Baznas focuses primarily as an operator. At the same time, Baznas also carries out the regulator functions, specifically the planning, controlling, reporting and accounting functions, so that it experiences a conflict of interest (Wibisono, 2015, p. 118). Besides, the regulation of the system of accountability in the zakat law looks

very simple, without auditors who are feared to be a chance for deviations (Mufidah, 2016, p. 338). This shows that the zakat law does not fully regulate aspects of management specifically in the management of zakat by Baznas or LAZ.

Implementation of Sharia Quality Management Principles in the Management of Zakat in Baznas of Jambi Province

The National Board of Zakat (Baznas) of Jambi Province is an official body established by the government based on Republic of Indonesia Presidential Decree No.8 of 2001 whose task and function are collecting and distributing zakat, infaq and alms (ZIS) at the levels of Jambi Province, Regency, and City. The issuance of Law No. 23 of 2011 concerning Management of Zakat further strengthens the role of Baznas as an institution authorized to conduct zakat management. In the law, Baznas is declared as a non-structural government institution that is independent and is responsible to the Governor and Regional Office of the Ministry of Religion of Jambi Province. Thus, Baznas together with the Government is responsible for overseeing the management of zakat based on Islamic Sharia, trustworthiness, expediency, justice, legal certainty, integrity, and accountability (Zaki, *Konstruksi Model Manajemen Mutu Syariah dalam Pengelolaan Zakat di Baznas Provinsi Jambi*, 2019, p. 183).

In carrying out its mandate, Baznas has four functions, namely: (Jambi, 2016): 1). Planning the collection, distribution, and utilization of zakat; 2). Collecting, distributing, and utilizing zakat; 3). Control of collection, distribution, and utilization of zakat; 4). Reporting and accountability for the management of zakat.

To carry out these tasks and functions, the Baznas of Jambi Province has the authorities of: (Jambi, 2016)

1. Collecting, distributing and utilizing zakat
2. Providing recommendations in the establishment, Regency/City Baznas, and LAZ
3. Requesting for the reports on the management of zakat, infaq, alms, and other religious social funds to the Regency/City Baznas and LAZ, to be forwarded to the National Baznas.

Vision, Mission, and Motto of Jambi Province Baznas: (Jambi, 2016)

1. Vision

Making Baznas of Jambi Province a trustworthy, fair, dedicated, professional, transparent, and independent organization that manages zakat, infaq, and alms.

2. Mission

- a. Increasing the awareness of the people in performing zakat through Baznas of Jambi Province in the context of practicing the faith and devotion to Allah.
 - b. Optimizing the collection and utilization of zakat to create a mentally and physically prosperous society blessed by Allah.
 - c. Realizing Baznas of Jambi Province as a trustworthy zakat, infaq, and alms management agency.
3. Motto: *Satu tekad, bayar zakat, kita selamat* (One intention, pay zakat, we are safe)

Based on the decision of the Jambi Province Baznas chairman No. 09/Baznas-I/I/2016 on January 14, 2016, concerning the work program of Jambi Province Baznas, it can be concluded as follows: (Jambi, 2016)

1. Increased collection of zakat, infaq, alms, and other religious social funds (in the form of both CSR and grants from the state/regional budget).
2. Service to muzakki.
3. Data collection of *muzakki* and *mustahik*.
4. Providing necessities of life, such as clothing, food, and shelter (*Jambi Sejahtera* (Prosperous Jambi)).
5. Providing tuition assistance (*Jambi Pintar* (Smart Jambi)).
6. Providing health assistance (*Jambi Sehat* (Healthy Jambi)).
7. Increased propaganda activities (*Jambi Taqwa* (Piety Jambi)).
8. Providing assistance to the displaced (*Jambi peduli* (Jambi Care)).
9. Increased capability and professionalism of UPZ and Amilin Baznas.

Jambi Provincial Baznas as the governing body for zakat at the provincial level seeks to conduct quality policies as follows: (Jambi, 2016)

1. Fostering, developing and raising the awareness of the obligation to pay zakat to improve the welfare and quality of people's lives.

2. Providing the best service for *muzakki* and *mustahiq*.
3. Creating a planned and sustainable empowerment program to improve the living standards of *mustahiq* and *muzakki*.
4. Presenting accurate data on the receipt and utilization of zakat because it is supported by *amil* who works professionally.
5. Management that focuses on fostering and developing human resources as *amil* who carries out the mandate.
6. Always prioritizing work safety and health for all *amil*.

The objectives of the quality policy include: (Jambi, 2016)

1. To make the superior program of the Jambi Province Baznas a mainstream program for the utilization of the Zakat Management Organization (OPZ), especially in Jambi Province.
2. To maximize the participation of zakat management organizations in supporting joint programs of zakat utilization in Jambi Province.
3. To focus on government agencies, state-owned/regionally-owned enterprises through strengthening regulations.
4. To encourage and strive for the issuance of regional regulations to strengthen existing regulations, both Governor's instructions No. 01 2011 and the circular of the Governor of Jambi in 2015.
5. To strengthen the centralization of data of both *muzakki* and the number of collections in the region.
6. To conduct joint socialization.
7. To optimize CCI (Coordination, Consultation, and Information) through the preparation of coordination mechanisms and systems, strengthening of institutions, and the human resource of OPZ and UPZ.
8. To increase the cooperation between institutions that already exist to increase the income and distribution of ZIS funds.
9. To intensify and extensify the partnership and coordination relationships with government agencies, state-owned/regionally-owned enterprises, Islamic banking, and social/religious organizations in Jambi.
10. To improve regulations, SOPs, tasks and functions.

11. To increase sources of funds and resources.
12. To reorganize and consolidate.

Zakat has fully transformed from the realm of charity to the realm of empowerment and development of the people and state. With collective management, through quality management, zakat has become an independent socio-economic movement and allows welfare improvements. Zakat, which is managed through good sharia quality management, becomes strategic in the context of increasing the use of zakat as a socio-economic institution. Based on the trustful and efficient management and sharia values, zakat is transformed from individual piety into a socio-economic movement. Thus, zakat becomes increasingly close and effective with its main goal as an instrument for poverty alleviation.

Although the Zakat Law does not explicitly regulate quality management, in the context of realizing good management and governance, the Baznas of Jambi Province made a quality policy. When compared with the principles of sharia quality management, the quality policy already represents the implementation of sharia management principles. In summary, it can be seen in the following table:

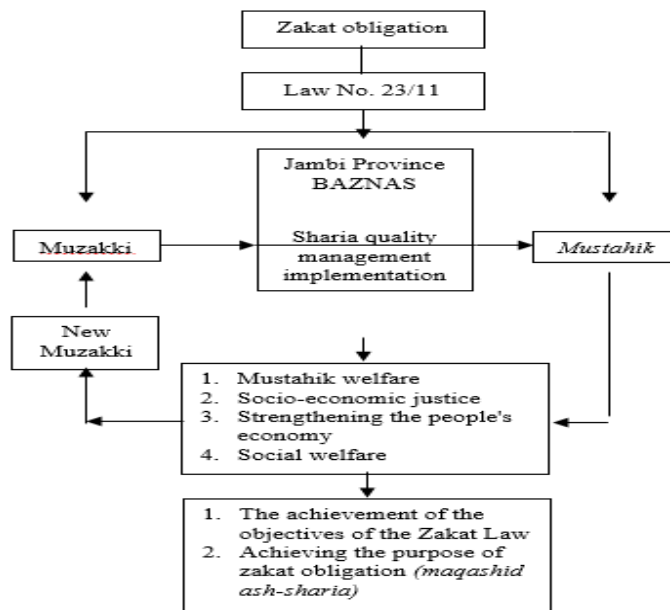
Table 2: Overview of Implementation of Sharia Quality Management Principles

No.	Islamic Attributes to TQM	Quality Policy of Jambi Province Baznas
1	Commitment to the cause and quality performance	Management that focuses on fostering and developing human resources as amil who carries out the mandate.
2	Knowledge of the basics of Islam and the mundane affairs	Fostering, developing and raising the awareness of the obligation to pay zakat to improve the welfare and quality of people's lives.
3	The integrity of the management that includes honest and sincerity	Providing the best service for muzakki and mustahiq.
4	Contingency Planning in management of any affairs of life	
5	Coping with change with dynamism and innovative abilities	
6	The role model that is needed in managing a business organization	
7	Motivating the people to achieve organizational goal	Management that focuses on fostering and developing human resources as amil who carries out the mandate.

8	Mutual consultation in the decision-making process of any organization which is called Shura in Islam	Creating a planned and sustainable empowerment program to improve the living standards of mustahiq and muzakki.
9	Justice to all considered in business and organization	Providing the best service for muzakki and mustahiq.
10	The brotherhood that includes the relationship between the management and the employees	Always prioritizing work safety and health for all amil.

The table above shows that the Baznas of Jambi Province has established quality standards to improve the quality management of the institution's management although not all quality management principles have been implemented.

The zakat management system by the Jambi Province Baznas, which is effectively accompanied by integrated community empowerment management, can deliver higher welfare to the deservers (*mustahik*), so that in time it will be able to move towards achieving its independent level as a new zakat giver (*muzakki*) as described below:



Picture: Implications of the Implementation of Sharia Quality Management in Baznas of Jambi Province

Based on the chart above, it can be concluded that zakat is one of the religious obligations and the state as the manager has set the rules for its management through a law. Zakat management by Jambi province based on

sharia quality management will have implications for mustahik welfare and the realization of social welfare. Thus, the goal of paying zakat as required by the Sharia and the Law will be realized to the maximum. The purpose of the sharia referred to in the obligation of zakat is to realize distributive justice, maintain *aqidah* (*hifz ad-dîn*) in muzakki and mustahik, preserve property (*hifz al-mâl*), preserve offspring (*hifz an-nasl*), and preserve reason (*hifz al-'aql*).

Conclusion

Zakat obligation has not only the dimension of ritual worship for the benefit of individuals but also a social dimension, namely the realization of a better social welfare and social life. Therefore, the obligation of zakat is regulated not only by the religion but also the state as the highest authority in terms of its management. In the management of zakat in Indonesia, the government has the role as a regulator, a facilitator and a motivator. Law Number 23 of 2011 concerning Zakat Management is evidence of direct involvement of the state in regulating and guaranteeing optimal management of zakat. In a management perspective, the Zakat Law does not explicitly explain the governance of zakat institutions. Baznas of Jambi Province has prepared a quality policy for the management of zakat although it has not yet met the principles of quality management as a whole. The implementation of sharia quality management in Baznas will have implications for the realization of good institutional governance so that it will realize mustahik welfare in particular and the social welfare of the community in general. Also, it will encourage the achievement of the objectives of zakat management, both the goals set by the zakat law and the purpose of zakat obligation by Allah Swt.

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