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IMPLEMENTATION OF MANAGEMENT FUNCTIONS IN THE MANAGEMENT OF PROFESSIONAL ZAKAT AT THE NATIONAL AMIL ZAKAT AGENCY (BAZNAS) OF PADANGSIDIMPUAN CITY

IMPLEMENTASI FUNGSI MANAJEMEN DALAM PENGELOLAAN ZAKAT PROFESI PADA BADAN AMIL ZAKAT NASIONAL (BAZNAS) KOTA PADANGSIDIMPUAN

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Abstract
This study aims to analyze the implementation of management functions in the management of professional zakat at the National Zakat Agency (BAZNAS) of Padangsidimpuan City. Using a qualitative descriptive approach, data were collected through observation, interviews, and documentation, with triangulation applied to ensure validity. The findings show that BAZNAS has implemented the four classical management functions—planning, organizing, implementing, and supervising—in managing professional zakat from civil servants. Planning is carried out through the preparation of zakat collection programs in cooperation with government institutions; organizing is realized through the formation of operational sub-units; implementation is conducted by collecting zakat through salary deductions and distributing it to mustahik via social and empowerment programs; while supervision is executed by an Internal Audit Unit to maintain accountability and transparency. Supporting factors include government affiliation and mayoral instructions, whereas inhibiting factors involve limited human resources, the absence of binding local regulations, restricted access to military and police institutions, and low awareness among civil servants. The study concludes that although BAZNAS has applied management principles in practice, improvements are still needed in human resource regeneration, regulatory frameworks, and digital zakat systems to optimize professional zakat management.

Keywords : Professional zakat, Management functions, BAZNAS, Padangsidimpuan

Abstrak
Penelitian ini bertujuan untuk menganalisis implementasi fungsi manajemen dalam pengelolaan zakat profesi pada Badan Amil Zakat Nasional (BAZNAS) Kota

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Padangsidimpuan. Penelitian menggunakan pendekatan kualitatif deskriptif dengan teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi, serta uji keabsahan data menggunakan triangulasi. Hasil penelitian menunjukkan bahwa BAZNAS telah menerapkan empat fungsi manajemen klasik—perencanaan, pengorganisasian, pelaksanaan, dan pengawasan—dalam pengelolaan zakat profesi Aparatur Sipil Negara (ASN). Perencanaan dilakukan melalui penyusunan program penghimpunan zakat bekerja sama dengan instansi pemerintah; pengorganisasian diwujudkan dengan pembentukan sub-bidang operasional; pelaksanaan dilakukan melalui pemotongan gaji sebesar 2,5% dan pendistribusian kepada mustahik melalui program sosial dan pemberdayaan; sedangkan pengawasan dilaksanakan oleh Unit Audit Internal untuk menjaga transparansi dan akuntabilitas. Faktor pendukung mencakup legitimasi BAZNAS sebagai lembaga pemerintah dan instruksi Walikota, sementara faktor penghambat meliputi keterbatasan sumber daya manusia, ketiadaan regulasi daerah yang mengikat, keterbatasan akses ke institusi TNI/Polri, serta rendahnya kesadaran ASN dalam membayar zakat. Penelitian ini menyimpulkan bahwa meskipun BAZNAS telah mengimplementasikan prinsip-prinsip manajemen, diperlukan perbaikan dalam aspek regenerasi SDM, penguatan regulasi, dan sistem zakat berbasis digital untuk mengoptimalkan pengelolaan zakat profesi.

Kata Kunci : Strategi membaca paduan suara, meningkatkan, pemahaman membaca

1. INTRODUCTION

Zakat is one of the pillars of Islam that embodies both ritual and social dimensions. Beyond being a spiritual obligation, zakat serves as an instrument for income distribution, poverty alleviation, and community empowerment (Qardhawi, 1999). The significance of zakat is not only theological but also socio-economic, as it functions to bridge the gap between the rich and the poor, ensuring social justice and sustainable development. In Indonesia, zakat management has been institutionalized through Law No. 38 of 1999, later revised by Law No. 23 of 2011, which establishes the National Zakat Agency (BAZNAS) as the official body responsible for zakat management at both national and regional levels (Usman, 2002). The formalization of zakat through state law illustrates the increasing recognition of zakat as a complementary instrument to government programs in poverty alleviation and social welfare.

Among the various forms of zakat, professional zakat (*zakat al-mal al-mustafad*) is increasingly relevant in contemporary Muslim societies. This form of zakat is levied on income derived from salaries, honoraria, or other professional earnings. Its potential is significant due to the regular and predictable nature of income, particularly among civil servants (ASN). However, despite this potential, the collection of professional zakat in practice often falls short of expectations. Contributing factors include low awareness among zakat payers, weak regional regulations, and limited capacity of zakat management institutions (Mazmanian & Sabatier, 1983).

Theoretically, these challenges relate to the issue of implementation, which is defined as the process of translating plans or policies into action. According to Mazmanian and Sabatier (1983), effective implementation requires institutional readiness, supportive regulations, and active participation of target groups. In management science, Terry (1977) defines management as a process consisting of planning, organizing, actuating, and controlling, while Gulick (1937) expands this through his POSDCORB framework (planning, organizing, staffing, directing,

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coordinating, reporting, budgeting). These functions serve as analytical tools to evaluate how institutions like BAZNAS translate policy mandates into practical outcomes.

This condition is evident in BAZNAS Padangsidimpuan City. Data from 2018–2022 reveal that professional zakat revenues fluctuated, with an increase only in 2020, while other years saw declines despite an increase in the number of contributing institutions. This suggests inefficiencies in management implementation, especially in the areas of planning, organizing, implementing, and supervising. Interviews with BAZNAS officials confirm that planning is carried out through the preparation of zakat collection programs in collaboration with government agencies; organizing is implemented by establishing operational sub-units; execution is realized through zakat collection and distribution programs; and supervision is conducted by an Internal Audit Unit. Despite these measures, inhibiting factors persist, including aging human resources, the absence of binding mayoral regulations, and low compliance among civil servants in consistently paying professional zakat.

Previous studies conducted in other regions support these findings. For example, zakat institutions in metropolitan areas such as Jakarta and Bandung have advanced in adopting digital collection and reporting systems, leading to higher levels of compliance and transparency. Conversely, zakat institutions in smaller regions continue to struggle with traditional systems, limited manpower, and lower levels of public awareness (Terry, 1977; Usman, 2002). These comparisons highlight that while zakat management across Indonesia shares common challenges, the local socio-economic context plays a crucial role in shaping outcomes.

Against this backdrop, the present study is important in examining the extent to which BAZNAS Padangsidimpuan applies management functions in managing professional zakat, as well as identifying supporting and inhibiting factors in its implementation. By combining theoretical perspectives with empirical evidence, the study aims to contribute to academic discourse on zakat management and offer practical recommendations for optimizing professional zakat as an instrument of social welfare.

2. RESEARCH METHOD

This study employed a qualitative descriptive approach to analyze the implementation of management functions in the management of professional zakat at BAZNAS Padangsidimpuan City. The research was conducted in 2023 by focusing on the natural conditions of zakat management practices and interpreting them from the perspectives of the actors involved. The primary subjects were BAZNAS officials and administrators, along with civil servants (ASN) who were obligated to pay professional zakat. Data were obtained from both primary and secondary sources. Primary data were collected through observations of zakat collection and distribution, as well as semi-structured interviews with BAZNAS leaders, staff, and selected zakat payers. Secondary data consisted of official documents, zakat collection reports, and related literature on zakat management.

The data collection techniques applied included observation, interviews, and documentation. Observations were conducted directly on BAZNAS activities, while interviews provided in-depth insights into how zakat was managed, and documentation offered supporting evidence from records and reports. The data analysis followed the Miles and Huberman model, which consists of data reduction, data display, and conclusion drawing or verification. To ensure validity, the study employed triangulation by comparing and cross-checking data

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obtained from different methods and sources, thereby strengthening the credibility and reliability of the findings.

3. RESULTS AND DISCUSSION

The study revealed that BAZNAS Padangsidimpuan has applied the four classical management functions—planning, organizing, implementing, and supervising—in managing professional zakat. However, the analysis also shows that these functions are not yet fully optimized due to a combination of structural and contextual challenges.

In terms of planning, BAZNAS has formulated annual programs aimed at increasing professional zakat collection, particularly from civil servants (ASN), through cooperation with local government agencies. NVivo analysis highlighted recurring references to “target programs,” “socialization,” and “cooperation with institutions,” coded under the node *strategic planning*. These indicate a structured approach to planning, yet the absence of binding local regulations weakens enforcement. This supports Mazmanian and Sabatier’s (1983) theory that legal reinforcement is critical for effective policy implementation.

For organizing, the institution has established sub-units responsible for collection, distribution, and reporting, ensuring clarity in the division of labor. NVivo coding revealed strong themes of *division of tasks* and *human resource limitations*. While the organizational framework exists, the lack of young, digitally skilled staff hinders innovation. Terry (1977) emphasizes that effective organization depends on both structure and personnel competence—conditions not yet fully met in Padangsidimpuan.

The implementation process is carried out mainly through a 2.5% salary deduction from civil servants’ gross income. The funds are distributed via programs such as scholarships, health support, and economic empowerment for mustahik. NVivo coding identified themes like *scholarships & education support*, *health & social assistance*, and *economic empowerment*, demonstrating BAZNAS’s attempt to balance consumptive and productive distribution. However, irregular compliance among zakat payers, represented in the node *irregular payments*, limits the impact of these programs.

Supervision is handled by an Internal Audit Unit tasked with monitoring financial flows and program implementation. NVivo analysis produced strong references to *transparency & audit*, reflecting institutional concern for accountability. However, themes such as *manual reporting* highlight reliance on outdated systems. Gulick’s (1937) concept of reporting as a key management function is thus only partially achieved, as modern digital reporting mechanisms are not yet adopted.

Supporting factors include BAZNAS’s institutional legitimacy as a government body, mayoral instructions that encourage zakat, and growing public trust—nodes grouped under *institutional support*. Conversely, inhibiting factors include *regulatory gaps*, *low civil servant awareness*, and *limited access to military/police institutions*, which represent significant untapped potential. These findings show that management practices are shaped not only by internal organization but also by external socio-political dynamics.

NVivo Coding Results

The NVivo analysis strengthened the findings by categorizing themes from interviews and observations into nodes. The table below presents the themes and their frequency of references:

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Theme (Node)	Frequency of References
Strategic Planning	18
Division of Tasks	15
Human Resource Limitations	22
Scholarships & Education Support	12
Health & Social Assistance	10
Economic Empowerment	14
Irregular Payments	16
Transparency & Audit	20
Manual Reporting	13
Institutional Support	17
Regulatory Gaps	19
Low Civil Servant Awareness	21
Access to Military/Police Institutions	11

The data show that the most frequent themes were human resource limitations (22), low civil servant awareness (21), and transparency & audit (20). These highlight the core challenges in sustaining zakat management effectiveness.

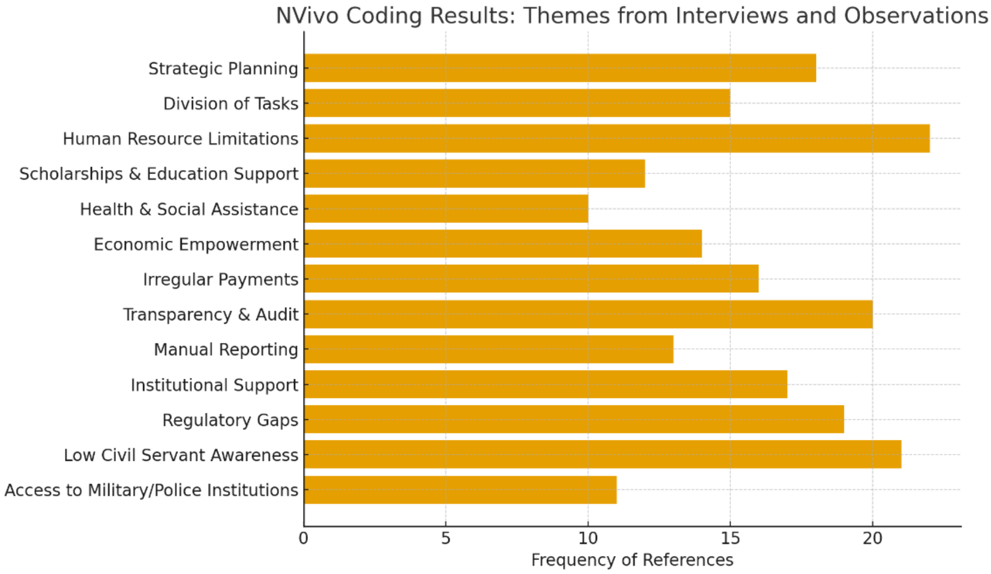

Figure 1. NVivo Coding Results: Themes from Interviews and Observations

Discussion

The results confirm that BAZNAS Padangsidimpuan has applied management functions in line with classical theories of Terry (1977) and Gulick (1937). However, practical challenges—especially human resource limitations, lack of binding local regulations, and low awareness among zakat payers—prevent full optimization. Compared with larger institutions in Jakarta and Bandung, which have advanced through digital innovations, BAZNAS Padangsidimpuan reflects the struggles of smaller institutions that rely on traditional systems.

Overall, the integration of NVivo findings with management theory illustrates that while planning, organizing, implementing, and supervising are conceptually in place, the institution

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requires significant improvement in resource regeneration, legal reinforcement, and technological adoption. These are essential to enhance compliance, efficiency, and the sustainability of professional zakat as an instrument of social welfare.

4. CONCLUSION

This study concludes that BAZNAS Padangsidimpuan has applied the four classical management functions—planning, organizing, implementing, and supervising—in managing professional zakat from civil servants. Planning is carried out through work programs and cooperation with government institutions; organizing is implemented via structured divisions of tasks; implementation is conducted through salary deductions and distribution programs; and supervision is carried out by the Internal Audit Unit to ensure accountability and transparency.

Despite these efforts, several challenges remain. The NVivo analysis highlighted human resource limitations, low civil servant awareness, regulatory gaps, and irregular payments as dominant inhibiting factors. These findings indicate that while management functions are formally in place, their execution is constrained by institutional capacity and socio-political conditions. On the other hand, supporting factors such as government legitimacy, mayoral instructions, and growing public trust provide a foundation for further development.

In comparison with zakat institutions in larger cities that have advanced through digitalization and empowerment-based programs, BAZNAS Padangsidimpuan still operates with traditional systems. To optimize the potential of professional zakat, improvements are urgently needed in the regeneration of human resources, the establishment of binding local regulations, the adoption of digital zakat management systems, and more intensive awareness campaigns among civil servants.

Ultimately, professional zakat has the potential to become a sustainable instrument for poverty alleviation and social empowerment in Padangsidimpuan. Strengthening management practices and aligning them with both classical principles and local realities are crucial steps to maximize its role in social welfare..

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