

## Potential Utilisation and Distribution of Professional Zakat at the Ministry of Religious Affairs of North Sumatra

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**Abstract.** *The National Amil Zakat Agency is given the authority as the national zakat manager, and also has the right to verify the establishment of Amil Zakat Institutions and Zakat Collection Units, this is stated in Law No. 23 of 2011, Professional Zakat in the perspective of this Law, there is an affirmation that professional zakat has been officially and legally, binding and juridically institutionalised in Indonesian regulations. Civil Servants are a source of zakat income for the National Amil Zakat Agency at the Ministry of Religious Affairs of North Sumatra Province. This study aims to analyse the potential utilization and distribution of professional zakat and management in the management of zakat for the profession of Civil Servants in the National Amil Zakat Agency, as well as to analyse the supporting and inhibiting factors in zakat management research. The method in this research is descriptive qualitative research. Data collection techniques are interviews, observation, and documentation, as well as literature studies through national journals. National Amil Zakat Agency information data about the potential utilisation and distribution of professional zakat. Conclusion The results of the study convey that one of the potential utilisation and distribution of professional zakat has not been carried out effectively due to the absence of an independent control board in the structure of the National Amil Zakat Agency and the less than optimal implementation of professional zakat collection with supporting factors and solutions to existing obstacles in professional zakat management activities.*

**Keywords:** *Distributions; Potential; Professional; Utilisation; Zakat.*

## 1. INTRODUCTION

Although at first, professional *zakat* was not fully accepted among scholars and the Islamic community and even became a controversy because in addition to being a new thing in the modern Islamic world, it was also because the two sources of Islamic law, the Al-Quran and As-sunnah did not regulate it explicitly so that scholars differed in their views regarding the law, the provisions of *nishab*, *kadar* and even haul. This is due to the different arguments used in exploring the law to determine the status of professional *zakat*, thus giving birth to different legal *istinbaths*. In addition, the types of work at the time of the Prophet and the *mujtahids* were not as many as they are now, so it is natural that the term professional *zakat* was not known and eventually led to differences in views and opinions. Regardless of the controversy above, it does not mean that we should be antipathetic to professional *zakat* or even do not want to pay professional *zakat* to the government *zakat* management institution or other institutions.

The existence of the Baznas institution is actually to increase the effectiveness and efficiency of services in the management of *zakat*, and increase the benefits of *zakat* to realise community welfare, so that it has a very strategic and important position in order to optimise the utilization of ASN professional *zakat* as the economic potential of the people to improve and prosper the community, so that professional *zakat* funds need to be managed effectively, professionally, trustworthily and responsibly.

*Zakat* is a potential, strategic and decisive element of worship for welfare development through income distribution mechanisms. Various values contained in *zakat* form a strong and rational basis for the empowerment and development of people's lives. From the development context, *zakat* has three main functions. First, when used as a buffer for the state budget, *zakat* can be used to overcome the state budget deficit. Second, *zakat* has a role as an instrument of social safety and welfare. Third, *zakat* can be used to develop production to encourage economic growth.<sup>1</sup>

The study of professional *zakat* is a new problem in *fiqh* (Islamic law) before the existence of Law No. 23 of 2011 among scholars and experts today, because in the Koran and hadith about professional *zakat* there is no clear legal rules. This is due to the fact that there are no references to professional *zakat* in the books of classical scholars, which during the time of these scholars, the types of business or work were limited in number.<sup>2</sup>

Baznas is given the authority as the national *zakat* manager, and also has the right to verify the establishment of LAZ and *Zakat* Collection Unit (UPZ), this is stated in Law No. 23 of 2011, professional *zakat* in the perspective of this Law, there is an

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<sup>1</sup>Retnowati, D. 2018. The Performance and Efficiency of Zakat Institutions in Jambi. *International Journal of Zakat*, 3(2), p. 29.

<sup>2</sup>A.; T. N. F. 2015. Zakat Profesi (Zakat Penghasilan) Menurut Hukum Islam. *Jurnal Ilmiah Ekonomi Islam*, 1(1), p. 50.

affirmation that professional *zakat* has been officially and legally, binding and juridically institutionalised in Indonesian regulations. The provisions contained in this regulation related to professional *zakat*, not only provide legal certainty to every individual who is Muslim and business activities owned by Muslims in distributing *zakat* to *mustahiq*, but also can be used as part of Islamic philanthropy that is used to improve the welfare of Muslims by increasing the benefits of *zakat* to *mustahiq*.<sup>3</sup>

Professional *zakat* payment is calculated at 2.5% of gross income after income is received. This method is more appropriate and fair for someone who has dependents or who does not have dependents.<sup>4</sup> The potential of *zakat* in Baznas, obtained from professional *zakat* and *infaq* of Civil Servants in Asahan Regency Based on data from the Central Bureau of Statistics, the number of Civil Servants at the end of May 2018 of the Ministry of Religious Affairs of North Sumatra was 7,351 people, most of whom were Muslims (Institution, 2018). Specifically, Muslim civil servants are obliged to pay professional *zakat* since the period of 2010-2015. The implementation is after the issuance of Circular Letter on Professional *Zakat* for Civil Servants in Asahan Regency issued by MUI Asahan Regency. Civil Servants are required to pay *Zakat* Profession of 2.5% of salary. Every month the professional *zakat* is given directly to the treasurer in each agency in Asahan Regency or can be collected at the LAZ treasurer or UPZ in the agency, then the treasurer submits it to the Baznas treasurer or it can also be done through the Baznas account.

Based on the amount of *zakat* revenue mentioned above in the last 3 years shows a decline, management-based *zakat* management in terms of professional *zakat* collection, is something that must be evaluated from the management function in managing professional *zakat*, many aspects must be done, for example by increasing socialisation, namely making new breakthroughs in socialising through media such as the medium of *khutbah jum'at*, These optimisation efforts are carried out by Baznas oriented to foster the trust of *muzakki* namely Civil Servants who are Muslim against Baznas Ministry of Religious Affairs of North Sumatra in managing professional *zakat*, so that the potential of *zakat* in the Ministry of Religious Affairs of North Sumatra can be reached.

## 2. RESEARCH METHODS

This research is descriptive analysis, where researchers try to describe and analyse the implementation of the potential of professional *zakat* in the Ministry of Religious Affairs of North Sumatra, given the vast area of North Sumatra, researchers focus on the Ministry of Religious Affairs of Labuhan Batu, Dairi Regency and Deliserdang Regency. This research uses descriptive qualitative method, which is a research that uses qualitative data and then described descriptively. This type of research is used to analyse social conditions, events, or a phenomenon. The research focus in this article

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<sup>3</sup>S. Mujiatun, 2016. Analisis Pelaksanaan Zakat Profesi: Upaya Pengentasan Kemiskinan Di Kota Medan. *Jurnal At-Tawassuth*, 1(1), p. 24.

<sup>4</sup>Ibid.

is to analyse how the mechanism and implementation of professional *zakat* distribution. This research uses literature study instruments. Literature study aims to reveal various kinds of theories that are concerned in the problem being studied, literature study can also be used as input and foundation in explaining how the mechanism and implementation of professional *zakat* distribution. This research also uses secondary data sources, where researchers obtain existing source data, namely websites, journals, newspapers, financial reports and books.<sup>5</sup>

The data analysis technique used in this research is qualitative data analysis, this analysis has 4 stages, namely collection, reduction, presentation and conclusion. Data collection in this study uses secondary data, from journals and the Baznas website about the North Sumatra Baznas report. Then the data reduction stage, the data that has been obtained is analysed, simplified, and discards unnecessary parts of the data in order to produce relevant information. Then the data presentation stage, after the data is analysed, the set of data is arranged systematically.

Presentation of qualitative data is in the form of graphs, charts, networks, matrices or narrative text. Through this stage, the data will be arranged in a relationship pattern, and make it easier to draw conclusions. The final stage in this data analysis is drawing conclusions and verification. The data that has been collected, then researchers look for relationships, similarities, and differences and valid evidence in order to get answers to existing problems, so that it becomes a conclusion. The existence of data verification is intended so that the suitability of the data with the objectives in the analysis is more precise and rational.<sup>6</sup>

This research method describes the analysis of data obtained from the results of research on the utilization of *zakat* during the pandemic. Because it is very necessary for *zakat* to have potential during a pandemic like today, so that the management, utilization, and distribution of *zakat* are right on target and optimal, it will help the government and society to deal with the conditions of their needs.

### **3. RESULT AND DISCUSSION**

Before describing the procedures for collecting *zakat* for the State Civil Apparatus in the Ministry of Religious Affairs of North Sumatra Province, the author first states that the number of State Civil Apparatus within the Ministry of Religious Affairs of North Sumatra Province reaches 191 people. While the State Civil Apparatus who have paid their *zakat* is 156 people. The collection of professional *zakat* of the State Civil Apparatus of the Regional Office of the Ministry of Religious Affairs of North Sumatra

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<sup>5</sup>Gebrina Rizki Amanda1, Pendayagunaan Zakat Pada Masa Pandemi Covid-19, *Jurnal Ilmiah Ekonomi Islam*, ISSN: 2477-6157; E-ISSN 2579-6534, 2021, p. 2.

<sup>6</sup>Rezka, S. M. (2020, September). *Langkah-Langkah Menggunakan Teknik Data Kualitatif*. Diambil kembali dari <https://www.dqlab.id/data-analispahami-teknik-pengumpulan-data>, accessed November 10, 2023.

Province is carried out once a month by deducting from the salary and performance allowance from the overall income of the State Civil Apparatus of the Ministry of Religious Affairs of North Sumatra Province, amounting to 2.5% of the total salary in accordance with the Minister of Religious Affairs Regulation No. 52/2014, as well as Presidential Instruction No. 3 of 2014. Data for calculating ASN income *zakat* in this study are ASN working at the local government level (provincial and district / city) and ASN of the Ministry /Central Institution taken from BPS in 2018.<sup>7</sup>

State Civil Apparatus salary deductions are made by Bank BRI by 2.5% of the total salary in collaboration with the *Zakat* Collection Unit of the Regional Office of the Ministry of Religion of North Sumatra Province. Which then the results of the entire salary deducted by Bank BRI are given to the *Zakat* Collection Unit of the Ministry of Religion of North Sumatra, by the *Zakat* Collection Unit itself then gives the results of the professional *zakat* to the National *Amil Zakat* Agency. The number of State Civil Apparatus of the Ministry of Religious Affairs of North Sumatra Province who pay professional *zakat* every month at the *Zakat* Collection Unit of the Ministry of Religious Affairs of North Sumatra Province is 156 ASN out of 167 State Civil Apparatus who are required to pay *zakat*, and 11 State Civil Apparatus do not pay their *zakat*.

**Table 1. Report on Professional *Zakat* Funds of the Regional Office of the Ministry of Religious Affairs North Sumatra Province in 2022**

No	Description	Total	Funds Collected Every Month
1	CIVIL SERVANTS WHO PAY <i>ZAKAT</i>	156	IDR 15.437.000
2	CIVIL SERVANTS WHO DO NOT PAY <i>ZAKAT</i>	11	IDR 0
3	TOTAL	167	IDR 15.437.000

From the table above that the State Civil Apparatus in the Regional Office of the Ministry of Religion of North Sumatra Province who pay professional *zakat* every month are 156 people and the State Civil Apparatus who do not pay professional *zakat* every month are 11 people. The funds collected each month are IDR 15,437,000. if multiplied by a year, then the income of professional *zakat* in the Regional Office of the Ministry of Religion of North Sumatra Province is: 15.437.000. X 12 = IDR 185,244,000.<sup>8</sup>

<sup>7</sup>Badan Pusat Statistik [BPS], *Statistik Indonesia* 2022. BPS Press. Jakarta.

<sup>8</sup>Suhardi Harahap, Head of the Zakat Empowerment Section. Personal Interview, Regional Office of the Ministry of Religion, North Sumatra Province. September 16, 2023.

As for the data of employees and *zakat* funds collected in the Regional Office of the Ministry of Religious Affairs of North Sumatra Province, the author placed it in the appendices located on the page of this dissertation. As for the distribution of *zakat* funds of the State Civil Apparatus (ASN) of the Regional Office of the Ministry of Religious Affairs of North Sumatra Province, it is given to the National *Amil Zakat* Agency of North Sumatra Province because National *Amil Zakat* Agency has the right to carry out the distribution in accordance with Law No. 23 of 2011 concerning *Zakat* Management. 23 of 2011 concerning *Zakat* Management. The *Zakat* Collection Unit of the Regional Office of the Ministry of Religious Affairs of North Sumatra Province can assist Baznas in finding *mustahiq* (people who are entitled to receive *zakat*) and then distribute the *zakat* with the permission of the National *Amil Zakat* Agency.

According to Law No 23/2011, *Zakat* collection is: The activities of planning, organising, implementing and supervising the collection of *zakat* consists of *zakat* Māl and *zakat* fitrah. *Zakat* Māl consists of: Gold, silver, money, trade and companies, agricultural products, plantation and fishery products, mining products, livestock products, income and service products, rikaz and modern sector *zakat* such as professional *zakat*, companies and so on. In addition to the above *zakat* potential, Baznas can receive assets such as *infaq*, *sadaqah*, grants, wills, inheritance and expiation.

The procedure for collecting *zakat* according to *zakat* Law No 23/2011 on *Zakat* Management includes:

- a. *Zakat* collection is conducted by the National *Amil Zakat* Agency by receiving or collecting from *muzaki* on the basis of *muzaki* notification.
- b. Baznas can cooperate with the Bank in collecting *zakat* of *muzaki*'s assets in the Bank upon *muzaki*'s request.
- c. Baznas can receive assets other than *zakat*, such as; *infaq*, *sadaqah*, grants, wills, inheritance and kafar.
- d. *Muzaki* shall calculate their own wealth and *zakat* obligation based on religious law.
- e. In the event that the *muzaki* cannot calculate his/her own wealth and *zakat* obligation as referred to in paragraph (1), the *muzaki* may request assistance from Baznas to provide assistance to the *muzaki* to calculate *zakat*.
- f. *Zakat* that has been paid to Baznas or Laz shall be deducted from the taxable profit/side income of the taxpayer concerned in accordance with the prevailing laws and regulations.
- g. The scope of authority to collect *zakat* by Baznas shall be determined by Ministerial Decree.

Collection strategy can be done through strategic collection management steps of *zakat* funds, can be classified into 3 ways: (a). Increase trust in Baznaz (Improve performance, human resources, appropriate programmes, and transparency). (b). Increase public awareness to pay *zakat* by using media as socialisation and information. This method is very effective but uses a large cost, giving encouragement to *muzaki* to pay *zakat*, Writing to *muzaki* (direct mail) in the form of an invitation to

prospective *muzaki* by attaching a brochure or proposal, this method is conventional, considered less effective if not followed by a personal approach, *Muzaki* Membership, making *muzaki* as regular donors.<sup>9</sup> (c). Implementing a modern management system in *zakat* management (using IT as the basis of management, inherent supervision, and making it easy to pay *zakat* to *muzaki* through ATMs, bank transfers, debit cards, online *zakat* (via email), SMS charity, pick up *zakat*, *zakat* service counters, *zakat* consultations and others). *Zakat* collection strategy can be directed in three approaches:

### 1. Power Policy.

Including the involvement of government roles in both national and regional BAZ (Province and Regency / City). The Government's involvement is so important in *zakat* activities in Indonesia, the concrete role of Local Government (PEMDA) in *zakat* management mechanism can be seen; Facilitating the establishment of BAZDA, determining the organisation structure of BAZ according to each region, placing PEMDA apparatus as BAZ administrators, assisting BAZ operational costs every year and legislating Local Regulations (PERDA) on *zakat* in various regions in Indonesia. The policy looks like: (1). The importance of rolling out Regional Regulation on *Zakat* Management from regional perspective. (2). Governor's Circular Letter on the appeal to give *zakat* through echelon allowance to Muslim civil servants. (3). Governor's Circular Letter or Mayor/Regent's Circular Letter on the appeal to give alms and charity to Muslim civil servants through monthly salary deductions. (4). Circular letter from the Governor regarding the appeal for *zakat* allowances for certification of professors at state and private universities. (5). Circular from the Governor regarding the appeal for *infaq* and sadakah to lecturers and certified teachers. (6). The role of the Regional Head of the Ministry of Religious Affairs and the Head of the Education Office to instil awareness of *zakat* through educational channels. (7). Technical arrangements regarding the collection of Hajj and Umrah *infaq* through BAZ. (6). Technical arrangements on marriage *infaq* and sadakah through deduction of every wedding event to be channelled to BAZ. (7). *Zakat* collection night in the month of Ramadan led by the Regional Head and his staff.

### 2. Programme Approach

This approach means that every distribution and utilisation of *zakat* assets must synergise with the field of collection. In fact, *zakat* funds are distributed in order to provoke public enthusiasm in distributing *zakat*. The public will assess that the distributed *zakat* funds are actually distributed, the *zakat* funds are not kept in reserve so as to foster public confidence to give *zakat*.

### 3. Socialisation & Communication Approach

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<sup>9</sup>Indonesia Zakat & Development Report 2009, *Zakat dan Pembangunan Era Baru Menuju Kesejahteraan Ummat*, (Jakarta: IMZ & PEBS FEUI, 2011), h. 145.

In addition to the above approaches, socialisation and communication programmes are no less important in the collection of *zakat* funds that must be carried out by religious elites such as ustaz, dai, kiyai and others who more often motivate Muslims to perform prayers, fasting, hajj rather than *zakat*. There are several socialisation steps that must be taken by *zakat* institutions in building *zakat* knowledge to the community: (a). Organising technical cooperation with other institutions/agencies in terms of counselling and collecting ZIS. (b). Organising coordination, integration and synchronisation that is technical (not policy) with all parties so that the collection of ZIS is more optimal. (c). Organising cooperation with similar professional institutions as partners or synergies in the counselling of *zakat*, *infaq* and *sadaqah*.<sup>10</sup>

#### 4. Partnership Approach

Partnership approach is the ability of *zakat* management institutions to build partnerships with various sectors, such as: Companies, BUMN, BUMD, Banking, professional organisations and others in order to strengthen the *zakat* network. The approach can be done through: (a). Offers - offers of social program financing, where *zakat* management institutions ask companies, BUMN, BUMD, Banking, professional organisations and others as sponsors of the program. The ball pick-up strategy must be done by visiting the founding institutions. (b). Utilising the role of regional heads and authorities. Moreover, such as BAZ, an institution established by the government in which the Regional Head is included in the composition of the board has more power than LAZ. Power in the sense of pressure and image in front of companies and entrepreneurs. The form of partnership carried out with the founding institutions above, can hold technical cooperation with companies in terms of ZIS socialisation. Organising technical cooperation for ZIS payments with banks, etc. (c). Synergising the distribution and utilization programmes of *zakat* management institutions with founding institutions, related to the social programmes they have. Poverty alleviation through *zakat* will not be able to stand alone without synergy between institutions, synergy must be seen as a necessity, synergy can build a more directed network (net working), the easier it is to coordinate, communication and information between the two institutions, so that the distribution programme is more directed, appropriate and not overlapping in the distribution of *zakat* funds.

### 3.1 An Approach to Exploring the Potential of Modern Sector *Zakat*

The study of *zakat* is a study that is always dynamic. The growth of *zakat* potential in various sectors has always been an interesting study. Besides the Naş (Quran-Hadith) confirms the source of *zakat* with an Ijmāli (global) approach, providing all kinds of assets owned that meet the requirements of *zakat* can be used as a potential source of *zakat*. In addition, the development of the modern economy grows with high economic value, as well as a sense of justice with the source of *zakat* that has been

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<sup>10</sup> *Ibid.*, h. 70.

determined (tafşīlī), so the potential of *zakat* today needs to get a legal decision to be determined as a source of *zakat*.

The room for *ijtihad* through *Qiyās* (analogy) as a method of *ijtihad* development is so open in building the dynamics of *zakat* law through finding *illat* (motive). *Illat* is an important element of *Qiyās* and *Qiyās* cannot be done if the *illat* is not found. Every law has an *illat* behind it, so if the *illat* exists, then the law exists and vice versa. When the progress of science and technology develops so rapidly that has an impact on the accelerated development of socio-cultural changes, moreover the number of verses of the Koran and Prophetic Hadiths is very limited, then various contentious legal issues that will arise require legal resolution, so one alternative is to make *qias* as part of the *istinbāt* process (how to extract the law from the evidence), including the case of contemporary adultery law.

The responses of the State Civil Apparatus in the Regional Office of the Ministry of Religious Affairs of North Sumatra Province are as follows:

1. Mr H. Abdul Rahman Siregar, S, Ag, stated that: The implementation of professional *zakat* for State Civil Apparatus in the Regional Office of the Ministry of Religious Affairs of North Sumatra Province is a good and good thing to be implemented, I strongly agree and welcome the implementation of this professional *zakat*, why? because this makes it easier for me to pay *zakat* and clean my property from other people's ownership. And also this *zakat* helps our brothers and sisters out there who are in need. And this is also one of the pillars of Islam, so what's wrong with implementing this *zakat*, I don't mind because there is already someone who guarantees that our *zakat* reaches the people who are entitled to receive it.<sup>11</sup>
2. Mr Drs H. Farhan Indra, MA. Stating that: Actually I agree with the implementation of professional *zakat* in the environment of the State Civil Apparatus of the Regional Office of the Ministry of Religious Affairs of North Sumatra Province, I do not mind if it is deducted every month because it helps me in carrying out *zakat*, and this also cleans our property as well, it's just that in its implementation there is less socialisation, some of the employees here do not know the deduction of professional *zakat* and do not know how much the nominal is deducted.<sup>12</sup>
3. Mr H. Purba S.Ag M.Si, stated that: I strongly agree with the implementation of this professional *zakat*, this helps me in implementing Islamic law and makes it easier for me to pay it, I do not have any obstacles in implementing this professional *zakat*, I am very supportive because this is a good policy and I am happy in the implementation of this professional *zakat*. Many cars are parked here, the staff alone can buy a car and pay credit every month of IDR 3,000,000. let alone only pay say only IDR 125,000. per month to pay *zakat*. Instalments, debts, and so on are things that are looked for on their own. The salary here is quite decent, the

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<sup>11</sup>Abdul Rahman Siregar, Head of Halal Products Section, Islamic Religious Affairs Sector. Personal Interview, Regional Office of the Ministry of Religion, North Sumatra Province. September 14, 2023.

<sup>12</sup>Farhan Indra, Head of the Hajj and Umrah Development Section. Personal Interview, Regional Office of the Ministry of Religion, North Sumatra Province. September 14, 2023.

lowest salary here is IDR5,000,000 or even more. My salary is almost IDR8,000,000, up to IDR8,000,000, so just imagine if a farmer whose income is not too much has to pay *zakat* 10% of his harvest why an employee whose salary is quite large does not want to pay 2.5% of his salary. Even though this is my opinion, it cannot represent all employees here.<sup>13</sup>

4. Mr H. Satria Feri, SE. Stating that: I agree in the implementation of professional *zakat* implemented by UPZ. This implementation helps me in paying *zakat*. I do not need to bother in paying *zakat* because there is already a unit that implements it. This is also one of the pillars of Islam, we just have to carry it out, and anyway I don't mind being deducted every month. The point is I agree with this implementation as long as it is good for me, I agree. And if I can give my opinion, the socialisation should be improved.<sup>14</sup>
5. Mr H. Redison Sitepu, S.Pd.I, Stated that: I agree with the implementation of this professional *zakat*, because I am facilitated in paying it, no longer need to bother to pay it and there is also a unit that implements it, this is also one of the Islamic laws and I as a Muslim must also implement it, I do not object to this *zakat*, I am greatly helped by the implementation of professional *zakat* implemented in the Regional Office of the Ministry of Religion of North Sumatra Province.<sup>15</sup>
6. Mr H. Hoirul Amru Siregar, S.Ag. M.Pd, stated that: I strongly agree with the implementation of this professional *zakat*, in my opinion this is a good and good policy for the Muslims who are here because it helps our fellow Muslim brothers who are in need, I also as a person who once oversaw the field of *zakat* in the Regional Office of the Ministry of Religion of North Sumatra Province knows very well about this professional *zakat*, it is very good to be implemented, although there are still some State Civil Apparatus here who do not want their salaries to be deducted for *zakat* with various reasons. <sup>16</sup>
7. Mr H. Kamaluddin Soiregar MA, Head of Islamic Cultural Arts Development Section of Musabaqah Al-Quran and Hadist gave an explanation: Actually I agree with the implementation of professional *zakat* in the environment of the State Civil Apparatus of the Regional Office of the Ministry of Religious Affairs of North Sumatra Province, I do not mind if it is deducted every month because it helps me in carrying out *zakat*, and this also cleans our property as well, it's just that in its implementation there is less socialisation, some of the employees here do not know the deduction of professional *zakat* and do not know how much the nominal is deducted. However,

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<sup>13</sup>H. Purba, Head of the Madrasah Institutional and Information Systems Section. Personal Interview, Regional Office of the Ministry of Religion, North Sumatra Province, September 14 2023.

<sup>14</sup>Satria Feri, Executive in the Field of Islamic Religious Affairs and Sharia Development. Personal Interview, Regional Office of the Ministry of Religion, North Sumatra Province, September 14 2023.

<sup>15</sup>Redison Sitepu, Implementer of the General Sub-Division of Administration Section. Personal Interview, Regional Office of the Ministry of Religion, North Sumatra Province. September 14, 2023.

<sup>16</sup>Hoirul Amru Siregar, Head of the Mosque and Islamic Affairs Section for Islamic Affairs. Personal Interview, Regional Office of the Ministry of Religion, North Sumatra Province. September 14, 2023.

the management of professional *zakat* has not yet created good communication, the proof is that there are still State Civil Apparatus Kemenag Medan who have not participated in this policy.<sup>17</sup>

8. Suryana Kesuma SE, compiler of *Amil Zakat* Empowerment Materials, explained: The implementation of professional *zakat* for State Civil Apparatus in the Regional Office of the Ministry of Religious Affairs of North Sumatra Province is a good and good thing to be implemented, I strongly agree and welcome the implementation of this professional *zakat*, why? Because this makes it easier for me to pay *zakat* and clean my property from other people's ownership. And also this *zakat* helps our brothers and sisters out there who are in need. And this is also one of the pillars of Islam, so what's wrong with implementing this *zakat*, I don't mind because there is already someone who guarantees that our *zakat* reaches the people who are entitled to receive it.<sup>18</sup>
9. Yasir Arafat Sari Siregar SE, Compilation of *Amil Zakat* Empowerment, explained: I strongly agree with the implementation of professional *zakat* in the environment of the State Civil Apparatus of the Regional Office of the Ministry of Religious Affairs of North Sumatra Province, I do not mind if it is deducted every month because it helps me in carrying out *zakat*, because sometimes if not reminded not to share, and this also cleans our property too, it's just that in its implementation there is less socialisation, some of the employees here do not know the deduction of professional *zakat* and do not know how much the nominal is deducted.<sup>19</sup>
10. T.M. Ridwan, SE, Baznaz Sumut employee in the field of Distribution and Empowerment stated: Well, I strongly agree with the implementation of this professional *zakat*, perofession is the result of our work or favors bestowed on humans so I think this is a good and good policy for Muslims who are here because it helps our fellow Muslim brothers in need, I also as a person who once oversaw the field of *zakat* in Baznaz North Sumatra including the pendistribuan section, so this knows very well about this professional *zakat*, it is very good to be implemented, although there are still some State Civil Apparatus (ASN) in the ministry of religion do not want to participate in the program and do not want their salaries deducted for *zakat* with various reasons.<sup>20</sup>
11. Rosuluddin, an employee of Baznas Sumut in the field of Revenue and Development stated: We from Baznas North Sumatra management about the collection of professional *zakat* as done in the Ministry of Religious Affairs of North Sumatra strongly agree the implementation of professional *zakat*. Goodness like this should be made regulations so that people do not misunderstand, do good can be

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<sup>17</sup>Head of Islamic Cultural Arts Development, Musabaqah Al-Quran and Hadith, Personal Interview, Regional Office of the Ministry of Religion, North Sumatra Province. September 14, 2023.

<sup>18</sup>Surya Kesuma, Head of the Amil Zakat Empowerment Material Compilation Section, Personal Interview, Regional Office of the Ministry of Religion, North Sumatra Province. September 14, 2023.

<sup>19</sup>Farhan Indra, Head of the Hajj and Umrah Development Section. Personal Interview, Regional Office of the Ministry of Religion, North Sumatra Province. September 14, 2023.

<sup>20</sup>T.M. Ridwan, SE, North Sumatra Baznaz employee in the field of Distribution and Utilization of North Sumatra, interview Date 14 September 2023.

wrong if there is no regulation. We from Baznas North Sumatra only provide motivation and education to the Ministry of Religion of North Sumatra to carry out professional *zakat* activities to its employees. And usually there is cooperation between these two institutions, after the *zakat* is collected it is submitted to Baznas Sumut.<sup>21</sup>

### **3.2 Analysis of Professional *Zakat* Potential of Ministry of Religious Affairs of Sumatera**

The management of professional *zakat* of the State Civil Apparatus in the Office of the Ministry of Religious Affairs of North Sumatra according to the author's opinion has been running effectively, but there needs to be improvements both in terms of management and the system of distribution and empowerment of *mustahiq zakat*. Empowerment of professional *zakat* is an effort made by Baznas and professionals. This empowerment is targeted at several *mustahiqs* found in Baznas North Sumatra.

1. Collection: The collection of professional *zakat* is an activity carried out to obtain funds in the form of *zakat* from *muzaki*. The role of the function and task of collecting *zakat* in Baznas North Sumatra, or the field of collection is devoted to collecting *zakat*, *infaq*, *sadaqah* funds from the community, which in carrying out these fundraising activities the collection section can carry out various activities. There are two collection activities, namely fundraising and donor services:

a. Fundraising. To do fundraising, there are several activities that can be done, namely:

- 1) Campaign (*Da'wah*), in conducting *zakat* socialisation campaign, there are several things that must be considered, namely: communication concept, campaign material, campaign language, campaign media,
- 2) Programme cooperation, fundraising can offer programmes to be cooperated with other institutions or companies. This cooperation is certainly in the framework of fundraising activities.
- 3) Seminar and discussion, in the socialisation of *zakat*, fundraisers can also conduct seminar activities. The theme of the seminar can be anything as long as it is still relevant to the activities and work of *zakat* institutions.
- 4) Bank account utilisation, opening a bank account, this is intended to facilitate donors to channel their funds. The amount of incoming funds becomes a strong point.

Regarding how to raise *zakat* funds, it is actually not much different from Baznas in other regions. The fundraising can be done by cooperating with the Ministry of Religious Affairs of North Sumatra, through its treasurer to deduct the *infaq* of civil servants in their environment with the consent of the civil servants. During the formation of Baznas North Sumatra, what the treasurer deducts from civil servants' salaries is *infaq* not professional *zakat*, the percentage of which varies according to

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<sup>21</sup>Rosuluddin, North Sumatra Baznas employee in the field of Admissions and Development, interview on September 14 2023.

their sincerity, because according to their understanding, they are not yet appropriate to pay *zakat* with the salary earned every month used up to meet daily needs in one month with *family*. Professional *zakat* is issued is the excess or remainder of their needs.

Implementation, professional *zakat* collection carried out by Baznas Sumut has not touched all civil servants / TNI-POLRI, especially vertical work units that are not included in local government control. However, cooperation continues to be carried out with the Ministry of Religious Affairs of North Sumatra to do this:

- b. Socialisation: One of the efforts made by Bazda North Sumatra in increasing the acceptance of professional *zakat* is done through Friday sermons and Ramadan lectures as well as through media banners installed on public roads. In this regard, based on the results of an interview conducted with the former secretary of Baznas North Sumatra who said that at the beginning of the formation of Baznas in North Sumatra, there had been socialisation through banners, and data collection of *muzaki* with the method of Baznas officers going directly to the community inviting them to give *zakat*, but the activity did not last long with several obstacles, including many people who were not interested in channeling their *zakat* to Baznas, some others thought that *zakat* mal was issued when there was excess wealth from costs in one year.
  - c. Cooperation: Increasing the acceptance of professional *zakat* in Baznas Sumut, has been done in various ways, one of which is establishing cooperation with various government agencies (SKPD) in the region by forming a *Zakat* Collection Unit (UPZ) in each agency. This facilitates the work of the *Amil Zakat* Agency in collecting *zakat* and *infaq* from civil servants. Not only in government agencies but cooperation is also carried out in private agencies, BUMN / BUMD, schools. In total, there are about 43 UPZs that have been established.
  - d. Utilisation of Bank Account: Utilisation of bank account to facilitate *muzaki* or UPZ to deposit their *zakat* to Baznas, if they do not have time to come to the Baznas office. However, *muzaki* or UPZ who deposit their *zakat* through bank account must also report to Baznas in order to be recorded and in accordance with the results of management carried out by Baznas. Regarding the procedure of collecting professional *zakat* funds in the Baznas office, as stated is to conduct socialisation to professionals, either through individual visits, groups, through lectures, counseling, disseminating mandatory professional *zakat* programmes through advertisements by including the *zakat* fund payment account number and others. In this regard, during the observation, it was also found that the collection of *zakat* through salary deduction for professional *zakat* payment is only in the Ministry of Religious Affairs Office. The collection of *zakat* shows that the Ministry of Religious Affairs is the largest when compared to other agencies. This happens because each employee has 2.5% of his/her salary deducted as professional *zakat* and or *infaq* if he/she has not fulfilled the obligatory *zakat* from his/her income.
2. Distribution: The distribution system and the targets of distribution of professional *zakat* still refer to the provisions of the Qur'an as described in QS.al-Taubah/9: 60 however, the *algārimin* and *al-riqāb* groups are not distributed. This provision also refers to the Indonesian Law Number 23 of 2011 concerning *Zakat* Management. The

Qur'an contains these details according to the Prophet's time, because today's times are different from the time of the Prophet's time, it is necessary to reformulate the details of community members in accordance with the groups contained in the Qur'an. Determining the formulation will use benchmarks that are in accordance with today's social life, so that it is in accordance with the reality or actual for citizens who are included in the *zakat* recipient group. Knowing further to whom the professional *zakat* funds are distributed or distributed and the amount of *zakat* they receive can be seen in detail that the distribution of *zakat* through Baznas distributes funds as much as IDR156,000,000 (one hundred fifty-six million rupiah) to a number of *mustahiq*.

3. Utilisation: The utilisation of professional *zakat* is inseparable from the distribution of *zakat* funds, but the distribution is in the form of productive assistance to improve their standard of living. This is done so that the poor can be empowered and not given assistance or *infaq* continuously. The utilisation of Baznas is based on the amount of funds allocated in the design of the use of funds and the allocation of funds will increase if the amount of collection also increases. The utilisation of *zakat* funds itself, Baznas has carried out benevolent assistance (*qardhul hasan*) given to *mustahiq*, especially to micro small businesses (UKM), namely home-based cake and vegetable sellers in 2022 amounting to IDR 500,000,-. But this programme did not continue in the following years due to the limited funds that entered Baznas in the following year. There are several professional informants who directly empower their professional *zakat* with three models, namely capital assistance, scholarships and honorarium for Islamic boarding school teachers.

a. Capital Assistance: Muliadi, SE's professional *zakat* empowerment of street vendors in the market has been running for about 10 years. His concern arose after observing the traders' debt and credit activities with moneylenders who charge high interest rates of 20-30% to their customers. The assistance provided is an interest-free loan with a repayment period that varies according to the agreement. The loan may not be utilised for consumptive purchases and goods for personal use, the allocation is only for additional business capital. Some of the traders who have been assisted have become independent and independent of moneylenders. The provision of assistance is followed by his own mentoring. He always sets aside time between maghrib and isha prayers to consult and report on the progress of his business as well as pay his instalments. Here's what he said:

"The community of street traders who sell with a stall system in the Sumpang Binangae market, in their business activities rely on capital prepared by moneylenders with interest that is very burdensome for them, I was moved to help them with professional *zakat* as a contractor. When I offered it to him, at first they were hesitant and doubted the seriousness of the concept of this assistance, but after being convinced, then conveyed several requirements, 1) repayment with a monthly instalment system. 2) the assistance should not be used for consumptive purposes and the purchase of goods that have nothing to do with his business. 3) every month they

must report on the progress of their business. So every month, they come with a record of their business development, at which time I use it to provide input for the development of their business. The result is "*alhamdulillah*" after a few years, their creativity is awakened and they are no longer rigid in managing their business. After they have assets that can be used as collateral, I advise them to borrow capital from banks or cooperatives in large amounts while still adjusting to their needs.

Market street vendors are one of the social groups in society that suffer from poverty. This poverty is caused by complex, interrelated factors and is a major source that undermines the ability of the community to improve its social welfare. They find it difficult to escape the shackles of poverty because they suffer from several limitations in the areas of the quality of human resources, access to and mastery of technology, markets, and capital. Policies and the implementation of development programmes for the street vendor community have not been optimal in breaking the cycle of poverty and improving their welfare.

b. Scholarship Assistance: The empowerment of professional *zakat* done by Dra. Hj. Aminah, to one of her nephews has been going on for approximately 10 (ten) years. She believes that professional *zakat* can be used as a scholarship intended for the closest *family*. The goal is to sustain the education of her niece whose parents are financially challenged. He realises that education is one of the efforts to improve *family* welfare in realising a better future. In addition, education is a long-term investment that will support his existence in the future. This scholarship covers the cost of education, and all his needs during education. The following is his explanation regarding the empowerment of his professional *zakat*:

"If every professional or wealthy person, such as soldiers, teachers, lecturers, and doctors, could give a scholarship to one person from his or her *family* who is underprivileged until he or she finishes university, from his or her professional *zakaah* or the *zakaah* of his or her wealth, then that would be better and more honourable than giving *infaq* and *sadaqah* to several *families* in small amounts, and the benefits would be greater because it would solve the problem of one of the *family* members. So the professional *zakat* from each month's salary is collected and given to one person as a scholarship to finance his educational needs until he finishes college, preferably up to a master's degree, because *family* members who are given scholarships and succeed in holding a bachelor's degree (S1) or master's degree (S2) will be more independent and better prepared to face their future than just high school graduates. This method of distributing *zakat* model I did after observing that every *family* that was given a small amount of *zakat*, did not have a significant effect on improving their economy and welfare, I decided to provide scholarship assistance to one of my nephews (my brother's son) to continue his education until strata two (S2), then the results can be felt by my nephew, because now he has got a job and is able to pay for his own life, no longer burdening his parents and *family*.

Dra Hj Aminah's professional *zakat* is not only 2.5% but the nisab reaches 10% of her salary as a lecturer, because she bears all the costs of her nephew during his education. Or the nisab of her professional *zakat* is the same as rain-fed agricultural *zakat*, which is 10%. The empowerment of his professional *zakat* can be used as a model of empowerment for professionals or rich people. The advantages of this model can help *mustahiq* overcome the problem of dropping out of school for their children, so it is hoped that with higher education the child will get a better job and adequate income.

c. Pesantren madrasah teacher honorarium assistance: The education levels managed by the pesantren start from Raudhatul Atfal, Diniyah, Tsanawiyah and Aliyah. The attention of the government of these two regions is very limited, the only road access to the pesantren is very damaged and has not been asphalted, in the rainy season it is very difficult for vehicles to pass. The first building of the madrasah was a semi permanent building with walls made of wooden boards. Dr Hj Darmawati, as the founder of the pesantren, tells how the pesantren was formed, as follows:

"The initial condition of this pesantren was very difficult, the limited facilities and infrastructure did not dampen the enthusiasm to develop it, various challenges and problems arose and required extra handling from the management. The classic obstacle as a remote madrasa is permanent teachers, there are no teachers who feel at home teaching for the reason that it is very far and the road conditions are badly damaged, Then I, together with other administrators, agreed to invite alumni to teach there and the salary comes from professional *zakat* collected from me, my husband and brothers who are civil servants (PNS), this professional *zakat* is still ongoing until now. Alhamdulillah, after running for approximately nine years, this school received classroom assistance from the local government and school funding assistance (BOS) from the Ministry of Religious Affairs.

I use this model of professional *zakat* distribution on the grounds that paying teachers who teach in the madrasa that I pioneered with my *family*, it will be very helpful, not only to teachers but to poor children in the village, the hope is that in the future these children can continue their education and be smarter than their parents who mostly drop out of school and most of them are only elementary school graduates. The method of distributing professional *zakat* done by Dr Hj Darmawati and her *family* is a very interesting model and has been proven to provide a solution to the salary constraints of honorary teachers in her pesantren. According to her, after a few years the madrasa has given birth to several alumni and among them continue their education in pesantren and higher education levels.

### **3.3 Utilisation of *Zakat* Potential of Bazda North Sumatera**

Based on the findings data obtained from the National *Amil Zakat* Board of North Sumatera, the method of collecting *zakat*, *infaq* and alms at the National *Amil Zakat* Board of North Sumatera in order to increase using methods tailored to the needs of

*muzakki* as the subject of the strategy. Because *muzakki* as a working partner for the sustainability of the National *Amil Zakat* Agency of North Sumatra. The implementation of this collection method involves all parties who can support the achievement of the target of *zakat* funds collected by the institution. From the results of interviews obtained from Mr Drs. Rosuluddin, the head of the collection section at the North Sumatra National *Amil Zakat* Agency, the following strategies are used to achieve increased collection of *zakat*, *infaq*, and *sadaqah* at the North Sumatra National *Amil Zakat* Agency.

The distribution of *zakat* is carried out based on a priority scale with due regard to equity, justice and territoriality. Besides receiving *zakat*, BAZNAS or LAZ also receives *infaq*, *sadaqah*, and other religious social funds. The bill on *zakat* management has produced agreements, among others, as follows:

- 1) *Zakat* management is the activity of planning, implementing, and organising the collection, distribution, and utilization of *zakat*.
- 2) *Zakat* management must be based on the principles of: Islamic law, trustworthiness, benefit, justice, legal certainty, integration, and accountability.

The implementation of productive *zakat* distribution can be categorised in several ways, namely:

- 1) Conventional productive: *Zakat* is given in the form of productive goods, where by using these goods, the *mustahiq* can create a business, such as providing assistance for goats, dairy cows or cows to plough fields, carpentry tools, sewing machines and so on.
- 2) Creative productive: *Zakat* that is realised in the form of providing revolving capital or capital for social projects such as building schools in poor residential areas, providing business capital to help or for the development of small traders' businesses, building health facilities in slum areas and building places of worship. The distribution requires a trustworthy and credible *amil zakat* institution that is able to manage this distribution. The nature of trust means the courage to be responsible for all activities carried out contained in the nature of honesty. While professional is the nature of being able to carry out the tasks assigned to him with the existing scientific capital.

The pattern of productive *zakat* distribution must be arranged in such a way that the objectives of this programme are not achieved. Some of the following steps become a reference in the distribution of productive *zakat*:

- a. Forecasting, namely predicting, projecting and estimating before giving the *zakat*.
- b. Planning, namely formulating and planning an action about what will be carried out to achieve the programme, such as determining the people who will get productive *zakat*, determining the goals to be achieved, and others.
- c. Organising and Leading, namely gathering various elements that will bring success to the program including making standard rules that must be obeyed.
- d. Controlling, namely supervision of the course of the programme so that if there is something wrong or deviating from the procedure, it will be immediately detected.

In addition to the above steps that in the distribution of productive *zakat* must be considered the people who will receive it, whether he is really among the people who are entitled to receive *zakat* from the poor, so they are people who have a strong desire to work and try. Masjfuk Zuhdi mentions that the selection for recipients of productive *zakat* must be done strictly, because many poor people are still physically and mentally but they are lazy to work. They would rather be homeless than become labourers or employees. They should not be given *zakat*, but should be given alms as they are, because they damage the image of Islam. Therefore, the poor must be selected first, then given skills training in accordance with their talents, then given adequate working capital.

Sri Adi Bramasetia, Secretary General of the Indonesian Association of *Zakat* Management Organisations (Forum *Zakat* or FOZ) stated that prospective *zakat* recipients must be taught about good financial management, so that they can calculate what percentage of capital to manage, how much profit and what percentage they will consume. If all these processes are not fulfilled, then the *zakat* funds will not be productive but consumptive.

According to Didin Hafidhuddin, the *Amil Zakat* Agency (BAZ) or *Amil Zakat* Institution (LAZ), if giving *zakat* that is productive, must also provide guidance and assistance to *mustahiq* so that their business activities can run, such as providing spiritual and intellectual religious guidance so that the quality of faith and Islam will increase. The poor must first be freed from the poverty of their souls so that they are not easy to beg, the main target is to make the soul of the poor become rich and ready to do business. After that, the *zakat* funds are rolled out. However, they do not walk alone but are grouped so that they can help each other and even help other groups. Therefore, *zakat* funds are given to *mustahiq* who have an empowering side.

#### **4. CONCLUSION**

Based on the research results and research analysis that the researchers have described, the researchers draw several conclusions as follows: The implementation of professional *zakat* for the State Civil Apparatus of the Regional Office of the Ministry of Religious Affairs of North Sumatra Province is carried out once a month by deducting from the salary, performance allowance of the total income of the State Civil Apparatus which is deducted based on the Regulation of the Minister of Religion Number 52 of 2014. As for the distribution of *zakat* funds of the State Civil Apparatus in the Regional Office of the Ministry of Religious Affairs of North Sumatra Province, it is given to the National *Amil Zakat* Agency of North Sumatra Province because BAZNAS has the right to carry out the distribution in accordance with Law Number 23 of 2011 concerning *Zakat* Management. The *Zakat* Collection Unit of the Regional Office of the Ministry of Religious Affairs of North Sumatra Province can assist BAZNAS in finding *mustahiq* (people who are entitled to receive *zakat*) and then distribute the *zakat* with the permission of the National *Amil Zakat* Agency. Management of Professional *Zakat* of State Civil Apparatus in the Environment of the Office of the Ministry of Religious

Affairs in the Empowerment of *Mustahiq Zakat* in the Region of the Ministry of Religious Affairs of North Sumatra Province is carried out by direct salary deduction by the Treasurer and the system collects by issuing the needs of the State Civil Apparatus after it is done by deducting 2.5% salary. The response of employees of the Ministry of Religious Affairs of North Sumatra in the utilisation of professional *zakat* in the Ministry of Religious Affairs of North Sumatra. There are those who agree that their salary is deducted for *zakat* and there are also those who disagree with various reasons. The State Civil Apparatus (ASN) who agrees to the implementation of professional *zakat* stated that they support and give up their income both from basic salary and performance allowance of 2.5% of the total income, of course this also makes it easier for the State Civil Apparatus (ASN) not to bother paying their *zakat* because there is already a unit that collects their *zakat*. There are also State Civil Apparatus (ASN) who do not agree to deduct 2.5% of their salary every month because they have instalments, needs and expenses needed in their household. The responses of the State Civil Apparatus in the Regional Office of the Ministry of Religious Affairs of North Sumatra Province, for example the answer of Mr H. Abdul Rahman Sirega, stated that the implementation of professional *zakat* for State Civil Servants in the Regional Office of the Ministry of Religion of North Sumatra Province is a good and good thing to implement, I really agree and welcome the implementation of this professional *zakat*, why? because this makes it easier for me to pay *zakat* and clear my assets from other people's ownership. And also this *zakat* helps our brothers and sisters out there who need it. And this is also one of the pillars of Islam, what's wrong with implementing this *zakat*? I don't mind because there are people who guarantee that our *zakat* reaches the people who are entitled to receive it. Analysis factors that are drivers and obstacles in utilizing the potential and distribution of professional *zakat* in the Ministry of Religion of North Sumatra. There are regulations that support its implementation, such as Presidential Instruction Number 3 of 2014, as well as Minister of Religion Regulation Number 52 of 2014. There is awareness among the State Civil Apparatus (ASN) of the Regional Office of the Ministry of Religion of North Sumatra Province regarding the obligation to pay *zakat*. The number of State Civil Apparatus (ASN) who agree to implement professional *zakat* in the Regional Office of the Ministry of Religion of North Sumatra Province. The income of State Civil Servants (ASN) of the Regional Office of the Ministry of Religion of North Sumatra Province, both salaries and performance allowances, is deducted directly through Bank BRI.

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