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Evaluation of Fundraising Mechanisms in the Zakat Collection Unit (UPZ) of the Ministry of Religious Affairs Office in Demak Regency)

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ABSTRACT

Zakat Collection Unit (UPZ) of the Ministry of Religious Affairs in Demak Regency is among the zakat management institutions certified by BAZNAS in Demak Regency, established in 2013. This study was conducted at the UPZ of the Ministry of Religious Affairs in Demak, focusing on the role of the zakat collector as the trustee responsible for managing funds. If the zakat collector fulfills their role effectively, it can lead to increased welfare for the other seven categories of zakat recipients. UPZ Ministry of Religious Affairs in Demak Regency relies solely on funds from muzakki as it lacks permanent donors. Fundraising activities aim to sustain social institutions or organizations by supporting their operational programs. Various fundraising methods are employed by institutions, each with its own strengths and weaknesses. The objectives of this research are twofold: (1) to analyze fundraising methods in the Zakat Collection Unit of the Ministry of Religion in Demak Regency, and (2) to evaluate the effectiveness of fundraising mechanisms in the same unit. The qualitative method was employed for this research, with data collected through triangulation techniques including interviews, observation, and documentation to ensure data validity. Data analysis followed the Miles and Huberman approach, involving data reduction, display, and drawing conclusions. Zakat Collection Unit (UPZ) of the Ministry of Religious Affairs in Demak Regency predominantly employs the indirect fundraising method for collecting zakat funds, avoiding direct contact with muzakki. However, with the advancement of digital technology, there is increasing potential for digital fundraising. UPZ Ministry of Religious Affairs Demak Regency conducts evaluations every semester during internal meetings, followed by the preparation of accountability reports for each program. These reports are then evaluated by advisors appointed by UPZ Ministry of Religious Affairs Demak, identifying program deficiencies and areas for improvement. Despite being conducted biannually, UPZ's evaluation approach encompasses input, process, and output, ensuring effective assessment of its activities and objectives

Keywords: *Evaluation, Mechanism, Fundraising*

ABSTRAK

UPZ Kementerian Agama Kabupaten Demak merupakan salah satu lembaga pengelola zakat yang dikukuhkan oleh BAZNAS Kabupaten Demak yang berdiri sejak tahun 2013. Penelitian ini dilakukan di UPZ Kemenag Demak, dalam peran amil zakat selaku pengembal amanah pengelolaan dana itu, jika amil zakat dapat berperan dengan baik, maka tujuh asnaf zakat lainnya akan meningkatkan kesejahteraan. UPZ Kemenag Demak tidak memiliki donatur tetap, sehingga dana yang didapatkan hanya dari muzakki. Kegiatan sumber dana fundraising memiliki tujuan agar lembaga ataupun organisasi sosial tetap dalam eksistensi dalam menjalankan program operasional yang sudah ada. Setiap lembaga ataupun organisasi sosial memiliki beberapa cara untuk menghimpun dana (fundraising) masing-masing dan setiap lembaga memiliki kelemahan dan keunggulan dalam menghimpun dana (fundraising).

Penelitian ini dilakukan (1) untuk menganalisis metode-metode *fundraising* di unit Pengumpulan Zakat Kementerian Agama Kabupaten Demak, (2) untuk menganalisis evaluasi mekanisme *fundraising* di Unit Pengumpulan Zakat Kementerian Agama Kabupaten Demak. Metode penelitian yang digunakan yaitu metode kualitatif, adapun metode pengumpulan datamenggunakan teknik triangulasi dilakukan dengan wawancara, observasi dan dokumentasi sebagai teknik keabsahan data. Sedangkan untuk teknik analisis data penulis menggunakan Miles dan Huberman yaitu dengan melakukan *data reduction*, *data display* dan penarikan kesimpulan.

UPZ Kementerian Agama Kabupaten Demak diindikasikan menerapkan metode tidak langsung (*indirect fundraising*) dalam menghimpun dana zakat, dimana metode ini tidak bersentuhan langsung dengan para muzakki akan tetapi dimasa sekarang dunia digital sudah semakin canggih. UPZ Kemenag Demak melakukan evaluasi setiap semester melalui rapat internal yang dilakukan setiap semester. Setelah kegiatan selesai pengurus membuat laporan pertanggung jawaban setiap program dan akan di evaluasi oleh penasehat yang dimiliki oleh UPZ Kemenag Demak. Laporan yang berisi kekurangan-kekurangan selama program berlangsung dan juga beberapa hal yang perlu diprioritaskan. Melalui kegiatan fundraising UPZ melaksanakan kegiatan evaluasi, walaupun evaluasi yang dilakukan UPZ hanya persemester hal tersebut cukup efektif karena evaluasi yang digunakan oleh UPZ adalah evaluasi Input, proses dan hasil (output) sehingga dapat mengetahui adanya tujuan kegiatan yang mereka lakukan.

Keywords: *Evaluasi, Mekanisme, Fundraising*

INTRODUCTION

Islam is the last religion revealed by Allah to Prophet Muhammad (PBUH). As a robust religion, Islam encompasses pillars that should be embraced and practiced by Muslims: faith (iman), Islam, and excellence (ihsan). The first pillar, faith, refers to beliefs commonly known as the pillars of faith. The second pillar, Islam, pertains to actions that should be practiced, known as the pillars of Islam. The pillars of Islam consist of five obligatory acts for Muslims, one of which is giving zakat (Aprianti, 2022).

Zakat is a portion of wealth that must be given by the muzakki (one who pays zakat) upon reaching the nisab and haul for zakat on property, and it is obligatory for every individual, particularly during Eid al-Fitr, known as zakat fitrah, which is distributed to eligible recipients.

Muslims are increasingly aware of the importance of adhering to religious teachings in modern society. This awareness encompasses both worship directed towards communal actions, such as zakat, and obligatory laws related to the vertical or the relationship between humans and Allah SWT. The development of institutions receiving entrusted zakat funds over the past decade is evidence of increasing public awareness of zakat. Zakat management in Indonesia is regulated by Law No. 38 of 1999. According to this law, the Indonesian government can handle zakat by establishing the National Zakat Agency (BAZNAS) at the national level or by other entities such as religious institutions, social organizations, and others (Fathony, 2018).

Regarding zakat, the crucial aspect that must not be overlooked is the role of the zakat collector (amil zakat) as the trustee responsible for managing zakat funds. If the zakat collector fulfills this role effectively, the welfare of the other seven categories of zakat recipients will improve. However, the aspirations for the welfare of the other seven categories will remain a dream if the zakat collector is not effective in carrying out their duties (Wulandari, 2021 }

In accordance with Law No. 23 of 2011 concerning zakat management in Indonesia, zakat is managed by the National Zakat Agency (BAZNAS) assisted by Zakat Collection Institutions (LAZ), defined as "institutions established by the community tasked with assisting in the collection, distribution, and utilization of zakat.

One of the platforms for collecting, managing, and distributing zakat is the Zakat Collection Institution established by private or community entities as part of nonprofit organizations. Nonprofit organizations are entities whose performance activities are not profit-oriented.

Zakat Collection Unit (UPZ) of the Ministry of Religion in Demak Regency as established in 2015 and only received certification from BAZNAS Kab. Demak in 2022 (under the coordination of BAZNAS). The Ministry of Religious Affairs in Demak itself has 75 employees, while the Religious Affairs Office (KUA) has 84 employees. Additionally, the MAN Demak has 79 staff, MTsN Demak has 276, MIN Demak has 142 employees, MAS in Demak Regency has 71 staff, MTsS in Demak Regency has 223 employees, MIS in Demak Regency has 266 staff, RA in Demak Regency has 7 employees, public high schools in Demak Regency have 7 employees, public junior high schools in Demak Regency have 6 employees, and public primary schools in Demak Regency have 36 employees, while private primary schools in Demak Regency have 1 employee. The total number of employees within the Ministry of Religious Affairs is 1,273.

Challenges often arise due to employees receiving their salaries directly into their personal accounts. Consequently, during salary disbursement, employees tend to withdraw their salaries before any deductions can be made. Some employees intentionally do this to avoid zakat deductions. This situation may arise because UPZ Kemenag Demak lacks professionalism in collecting zakat funds or lacks a consistent donor base, relying solely on muzakki contributions.

To ensure that social institutions or organizations can continue their operational programs, fundraising activities are conducted. Each institution or social group has several strategies for raising funds, each with its own strengths and weaknesses. By observing the phenomenon of issues outlined above, the author is interested in researching fundraising

mechanisms and methods applied at UPZ Kemenag Kab. Demak, hence the chosen title: "Evaluation of Fundraising Mechanisms at the Zakat Collection Unit of the Ministry of Religious Affairs in Demak Regency.

LITERATURE REVIEW

The study conducted by Icha Ayu Pratiwi (2020) on fundraising strategies at the Zakat Collection Unit of Masjid Raya Baiturrahman Semarang aimed to explore the fundraising strategies employed by UPZ Masjid Raya Baiturrahman Semarang in zakat, infaq, and shadaqah collection, as well as the SWOT analysis of fundraising strategies in the Zakat Collection Unit of Masjid Raya Baiturrahman Semarang in fundraising acquisition. This research adopted a qualitative approach. The data utilized consisted of both primary and secondary data, gathered through observation, interviews, and documentation techniques. Data analysis involved data reduction, data presentation, drawing conclusions, and ensuring data validity.

The findings of the study revealed several fundraising strategies implemented by UPZ Masjid Raya Baiturrahman Semarang, including building member consistency, partnering with companies or institutions affiliated with Masjid Raya Baiturrahman Semarang, collaborating with the government, submitting proposals and invitation letters to institutions or companies, selling goods and services, utilizing volunteer services, and utilizing non-operational fund storage. Additionally, UPZ Masjid Raya Baiturrahman Semarang employed two fundraising strategies: indirect fundraising and direct fundraising.

The direct fundraising strategy involved initiatives such as direct zakat collection, which strengthened the relationship between the institution and muzakki or donors, establishing partnerships with companies, and organizing events to enhance the institution's image for public appeal. On the other hand, the indirect fundraising strategy included activities like direct mail for proposal submissions or invitation letters to institutions or companies affiliated with Masjid Raya Baiturrahman Semarang, telephone solicitations for zakat, infaq, and sedekah contributions, utilizing social media to disseminate information and introduce the institution to the public.

The subsequent study conducted by Bayu Pradana (2022) on Fundraising Strategies in Enhancing Zakat Acquisition at the National Zakat Amil Body (BAZNAS) of Purbalingga Regency aimed to explore the fundraising strategies utilized by BAZNAS of Purbalingga Regency to enhance its zakat acquisition.

This research employed a field study approach with a qualitative methodology. Data collection techniques included observation, interviews, and documentation. Data analysis involved data reduction, data presentation, and conclusion drawing. The findings of this study revealed that the zakat fundraising strategies at BAZNAS of Purbalingga Regency aligned with existing theories, commencing with strategy formulation, followed by strategy implementation, and concluding with strategy evaluation. The strategies employed by BAZNAS of Purbalingga Regency included prospecting, socialization, direct deposit at the BAZNAS office of Purbalingga Regency, proactive outreach, banking channels, UPZ establishment, online fundraising, monthly report submissions, and amil certification. Zakat fundraising at BAZNAS of Purbalingga Regency heavily relied on the policies and support of the local government.

METHOD

The research approach employed is qualitative descriptive. This approach yields data collected in the form of words, images, rather than numerical values. The research report will contain data quotations to illustrate the presentation of the report. The data obtained include interview transcripts, field notes, photographs, videotapes, personal documents, records or memos, and other official documents (Moleong, 2019).

According to Moleong (2019), data sources encompass anything that can provide information related to the research, including words and actions, written sources, photographs, and statistics. This study utilizes two types of data. To obtain the required data, the researcher employed several data collection methods, including:

Firstly, Observation. This method was utilized to observe the situation and conditions at the Zakat Collection Unit (UPZ) of the Ministry of Religious Affairs in Demak Regency, its profile, brief history of establishment, and the work programs undertaken, as well as to investigate the evaluation of fundraising mechanisms conducted by the UPZ of the Ministry of Religious Affairs in Demak Regency.

Secondly, the researchers conducted interviews. Interviews in this research aimed to gather information from the subjects of the study, namely the officials of the UPZ of the Ministry of Religious Affairs in Demak Regency who have knowledge or involvement with the topic under investigation. Lastly, documentation techniques were employed, which can aid researchers in data collection due to the abundance of information to be obtained.

RESULTS AND DISCUSSION

1. The fundraising Method Employed by the Zakat Collection Unit (UPZ) of the Ministry of Religious Affairs in Demak

The collection of zakat funds is carried out by the collection section, namely the expenditure treasurer of the Office of Religious Affairs in Demak Regency, in accordance with the method used. Through the efforts made by UPZ Kemenag Demak, this has resulted in remarkable achievements, whereby formerly only a few civil servants agreed to the zakat deduction, and currently, all civil servants under the jurisdiction of the Office of Religious Affairs in Demak Regency have agreed to this deduction.

The source of zakat for the UPZ at the Office of Religious Affairs in Demak Regency originates from zakat maal (wealth zakat), which is obligated on wealth that meets certain criteria. According to the explanation provided in Republic of Indonesia Law Number 38 of 1999 concerning Zakat Management in Article 11, Clause 1, zakat maal refers to a portion of wealth set aside by a Muslim individual or entity in accordance with religious provisions to be given to those entitled to receive it.

The zakat funds collected by UPZ Kemenag Demak, as mentioned by Mr. Alul above, originate from professional assets or income. This aligns with Article 11, Clause 2 of Republic of Indonesia Law Number 38 of 1999 concerning Zakat Management. Zakat payments also adhere to the 2003 MUI Fatwa on professional zakat (income). However, other types of zakat are not yet available, such as zakat from gold, silver, agricultural produce, plantation yields, fisheries, livestock, and rikaz. This is because UPZ Kemenag Demak prioritizes professional zakat under the jurisdiction of the Office of Religious Affairs in Demak Regency.

UPZ of the Ministry of Religious Affairs in Demak Regency is indicated to employ an indirect fundraising method in collecting zakat funds, wherein this method does not directly

engage with the muzakki but in today's digital era, the world is becoming increasingly advanced. Among the fundraising methods utilized is collaboration with several banks such as BRI and BSI to deduct salaries or work benefits for zakat purposes.

In this case, the collection of zakat is obtained from the salaries and allowances of the employees of the Ministry of Religious Affairs in Demak, by deducting 2.5% (for zakat) from the net salary received. The salary deductions are adjusted according to the civil servant groups under the Ministry of Religious Affairs in Demak, namely groups 2, 3, and 4. For professional allowances, deductions are made according to the disbursement day, and the following day, they are submitted to the banks (BRI and BSI) for zakat deductions. UPZ submits requests for zakat deductions, and then the banks deduct them from each employee's account, transferring them to either the zakat account or the trustee account held by UPZ of the Ministry of Religious Affairs in Demak.

The pattern or method of zakat collection employed by the UPZ of the Ministry of Religious Affairs in Demak Regency constitutes a technique that utilizes methods or approaches that do not directly involve the participation of the muzakki. These are forms of fundraising where immediate accommodation of the muzakki's response is not directly solicited. For instance, this method involves automatically deducting salaries of civil servants without their direct involvement. This method is essentially similar to other zakat institutions, although each institution possesses its own characteristics and advantages. For instance, some UPZs have developed their own zakat payment applications, while others utilize digital payment methods and other features to facilitate zakat payments. The UPZ of the Ministry of Religious Affairs in Demak Regency can consider these practices as exemplary models.

2. Evaluation of Fundraising Mechanisms at Zakat Collection Unit (UPZ) of the Ministry of Religion in Demak Regency

The mechanism employed by Zakat Collection Unit (UPZ) of the Ministry of Religion in Demak Regency involves coordinating with all relevant parties within the Kementerian Agama Kabupaten Demak to ensure optimal fundraising. Subsequently, collaborations are established with several banks to facilitate salary deductions. Additionally, Zakat Collection Unit (UPZ) of the Ministry of Religion in Demak Regency oversees salary disbursement, with deductions adjusted according to individual salaries, resulting in varied deduction amounts corresponding to job grades. Salary deductions are automatically processed by the banks, thereby reducing the received balance accordingly. These deductions are conducted monthly, along with performance incentives.

The indirect collection of zakat funds is facilitated through collaboration with banks such as BRI and BSI to automatically deduct 2.5% from the salary of each civil servant under the jurisdiction of the Ministry of Religion in Demak Regency. This method is employed to streamline the process for civil servants to fulfill their zakat obligations through Zakat Collection Unit (UPZ) of the Ministry of Religious Affairs in Demak Regency. While this method presents both advantages and disadvantages in zakat collection, its primary aim is to simplify the zakat payment process for civil servants.

In the collection of zakat funds, according to interviews conducted with representatives from Zakat Collection Unit (UPZ) of the Ministry of Religious Affairs in Demak Regency, several challenges were identified, including delays by the treasurer in gathering zakat funds received to be submitted to BAZNAS Demak Regency, lack of professionalism in the zakat

collection process by Zakat Collection Unit (UPZ) of the Ministry of Religious Affairs in Demak Regency, and various other obstacles.

Another obstacle lies in the challenge typically encountered because employees' salaries are deposited directly into their individual accounts, so upon receiving their salaries, employees withdraw their wages first. Consequently, the bank cannot carry out deductions. Some employees intentionally engage in this practice to avoid having their salaries deducted for zakat purpose.

From these issues, an evaluation of the zakat collection mechanism must be conducted. Evaluation is crucial for the UPZ of the Ministry of Religious Affairs in Demak Regency to gauge its performance, identify, and address arising issues. Evaluation activities within the UPZ of the Ministry of Religious Affairs in Demak Regency are conducted every semester through meetings involving all UPZ management members and advisors. During these meetings, deficiencies, solutions, and assessments of the zakat collection activities are discussed. The interview results with the UPZ managers in the Ministry of Religious Affairs in Demak Regency regarding the steps or processes in conducting evaluations reveal the use of evaluation models such as input evaluation, process evaluation, and outcome evaluation.

The process evaluation of fundraising activities is conducted in accordance with the salary payment schedule and the designated disbursement date of performance bonuses. This operates smoothly due to UPZ of the Ministry of Religious collaboration with banks in salary/performance bonus deductions. Salary deductions are timed with the payroll date, typically occurring on the 1st of each month. In this regard, muzakki benefit from this fundraising activity as they no longer need to search for channels to distribute their zakat, as facilitated by the Ministry of Religious Affairs in Demak Regency through UPZ of the Ministry of Religious Demak Regency.

Meanwhile, the results evaluation, as conveyed by Mr. Ahmad Nafis Hunaifi, the Chairman of UPZ of the Ministry of Religious Affairs Demak Regency, reveals that the evaluation of fundraising activities is conducted twice a year, specifically once every semester, a practice that has been ongoing since the inception. This evaluation process entails internal meetings among the executives and advisors. During these sessions, the executives compile a report outlining shortcomings and priority areas. Subsequently, this report is submitted to the advisors for evaluation.

It is understood that conducting evaluations necessitates reports detailing the shortcomings of the activities. Subsequently, these reports are submitted to advisors for assessment. Any corrections related to obstacles originating from executives or muzakki will also be addressed in the report during the evaluation meetings held every semester. This practice is implemented to ensure that shortcomings and challenges are addressed to their fullest extent.

The conduct of these evaluations aids the work carried out by of the Ministry of Religious Affairs Demak Regency as it enables UPZ to assess the extent of improvement resulting from these activities. From these evaluations, it can be concluded that the evaluation of input, process, and outcome mechanisms aligns with expectations. The solution to these issues involves fostering communication among executives and senior officials of the Ministry of Religious Affairs in Demak Regency, so that these issues do not become ingrained habits among some muzakki and executives involved in zakat collection. This prioritization is essential to establish UPZ of the Ministry of Religious Affairs Demak Regency as a professional and trustworthy institution in carrying out its duties as a zakat collector. Efforts to

enhance the professionalism and productivity of of the Ministry of Religious Affairs Demak Regency executives and civil servants must continue, including through the development and enhancement of their competencies, such as increasing knowledge in zakat collection activities, and fostering collaboration between UPZ executives and civil servants as muzakki to achieve shared goals effectively. These efforts are undertaken for collective interests to ensure smooth zakat collection in alignment with its objectives.

CONCLUSION

From the description above, it can be concluded that the fundraising method employed by the Zakat Collection Unit (UPZ) of the Ministry of Religious Affairs in Demak Regency is through the use of an indirect method (indirect fundraising). The indirect fundraising method in collecting zakat funds does not directly involve the muzakki, but in today's digital world, technological advancements have facilitated this process. Among the fundraising methods utilized is collaboration with several banks, namely BRI and BSI, to facilitate the deduction of salaries or work benefits for zakat purposes.

The evaluation of fundraising mechanisms conducted at the UPZ of the Ministry of Religious Affairs in Demak Regency consists of evaluating input, process, and output. The evaluation of input aims to collect zakat funds from Civil Servants (PNS) within the Ministry of Religious Affairs in Demak Regency, thus facilitating PNS in distributing their zakat. In this activity, UPZ collaborates with several banks to facilitate salary deductions and professional benefits. The process evaluation conducted by the UPZ of the Ministry of Religious Affairs in Demak Regency indicates that each fundraising activity is carried out according to the payday schedule and the disbursement day of professional benefits, with scheduling done on the 1st of every month. However, in reality, not all deductions can be made, thus the evaluation of the process stage mechanisms is not entirely satisfactory and still needs improvement. The output evaluation, conducted once every semester, entails writing an evaluation of activities and compiling a report containing shortcomings to be addressed in the future. This activity has a positive impact on the community and muzakki, resulting in an increase in fundraising efforts annually.

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