

INTEGRITY AND *HISBAH* IN THE ZAKAT MANAGEMENT MECHANISM ON ZAKAT INSTITUTIONS

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Abstract: *Integrity and accountable monitoring activities (Hisbah) in zakat management require quality acceleration of mechanisms. The requirements are that the zakat institution should make contributions to the implementation of zakat management by displaying real data of the muzakki and mustahik at each zakat institution. The purpose of this study is to provide a role of integrity and dedication in the institution's zakat management mechanism, in particular on the collection and distribution of zakat in Indonesia. There are two research objectives: first, how the mechanism of integrity and hisbah is done for the charity payment activities at the charity institution, and second, the role of integrity and hisbah has been done by dividing the citation nisab by giving alms — a methodology using documentation related to integrity and hisbah in the mechanism of collection and distribution of zakat. The data is derived from the National Zakat Agency Report (BAZNAS) and empirical research documents. The content analysis of this document shows that the zakat institution requires integrity and worship. This is the basis for affirming professional attitudes in building trust in institutions. In addition, integrity and charity can also be the basic standard for zakat institutions for the collection and distribution of zakat. The implications of this study will help raise awareness of the importance of integrity and spirituality in the collection and distribution of zakat in zakat institutions. This study provides an overview of the factors that are essential to the charity's institution in enhancing the integrity and impact of zakat management, especially in matters of collection and distribution of zakat. This study explores the concept of data integrity from an Islamic perspective. The hope is that zakat collection and distribution in Indonesia can contribute to resolving the lack of zakat collection.*

Keywords: *Hisbah, zakat institution, zakat collection, zakat distribution*

Introduction

The position of zakat, other than being one of the pillars of Islam, is that it is also an obligation that every eligible Muslim should perform. The goal of zakat is to help the community overcome poverty and make social, organisational, and international transformations (Ali & Hatta, 2014). Therefore, the administrative mechanism of zakat management is fundamental in the lives of Muslims. The importance of this zakat management is in keeping with the word of Allah Almighty in the Surah *at-Taubah*, (9:60). Empirically, management mechanisms relate to how the operational structure of organisational functions management have an impact on community confidence (Bechtel, 2008; Bechtel & Abrahamsen, 2005; Oladimeji Abioye Mustafa, Har Sani Mohamad, & Akhyar Adnan, 2013) and help the needy (*asnaf*) (Doktoralina, Ilias, Bahari, Waluyo, & Suryadhi, 2018; Nadzri, Rahman, & Rashidah & Omar, 2012).

Zakat management in Indonesia is expressed in the vision and mission of the National Zakat Agency (BAZNAS), which supports the existence of system implementation towards optimisation of the Qur'an in Surah *at-Taubah* (9: 103), Surah *adz-Dzariyat* (51:19), and Surah *al-Ma'aarij* (70:24-25) (Sanep & Hairunnizam, 2005). Theoretically, the zakat paid by the have (*muzakki*) would be distributed to eight *asnaf* (*mustahik*). However, the mechanism of zakat management in Indonesia is still not optimal for enhancing the *mustahik* economy as *muzakki* and *mustahik* data have not been collected sufficiently at zakat institutions (Badan Amil Zakat Nasional, 2017; Outlook Zakat Indonesia, 2018).

Integrity in Islam means *istiqamah*, which is holding fast to the stand to always obey Allah's commands in beliefs, words, and deeds (Al-Qurtubiy, Juz 15:1993). The *hisbah* accountable monitoring activities means is based on the method of inviting goodness and prohibiting wrongdoing (*mungkar*) that may reinforce the implementation of zakat management in the zakat institution. The difference between the number of *muzakki* and *mustahik* in the Republican Government data in various regions of Indonesia is an issue that is an essential study of integrity and *hisbah*. The tendency of the public to look at financial reports and activities at the end of each year can clearly show that the mechanism of managing zakat transparently requires integrity and *hisbah* to be managed very carefully (Mahmood Zuhdi, 2003).

Based on the tendency of the community in the transparency of input-process-output mechanism regarding zakat funds for community socio-economic development, the IH-Model study in zakat institutions is required (Badan Amil Zakat Nasional, 2017; Doktoralina, 2016a, 2016b, 2017). The question is, first, how are the mechanisms of integrity and commitment to charity payment activities at a charity institution. Second, whether the role of integrity and *hisbah* has been carried out through the collection and distribution of zakat. Indeed, this working paper has two main parts. First, it provides an overview of the factors that are the primary necessity of zakat institutions in increasing the integrity and *hisbah* for the management of zakat, especially in terms of zakat quotation and collection. Second, explaining the concept of integrity in the perspective of Islam and *hisbah* regarding the quotation and zakat collection in Indonesia.

Literature Review

There are two main points highlighted in the previous study. First, the mechanism for collecting and distributing zakat in Indonesia. Second, integrity and *hisbah* in a zakat institution in Indonesia.

Collection Mechanisms and Distribution zakat in Indonesia

Islam states that all activities must be carried out in accordance with Sharia, as stated in the Quranic surah al-Isra (17:80). In principle, the management of zakat in collection, administration, and distribution is contained in Government Regulation Number 14/2014 concerning the management of zakat (Indonesian Ministry of Religious Affairs, 2018). The government acts as a regulator and supervisor, while the zakat institution strengthens its position in the improvement and prosperity of the asnaf (Sudarwati & Sayekti, 2011). However, what should be emphasised is the potential co-operation of the zakat institution derived from the *muzakki* data and the validity of the *mustahik* data. The importance of the data is because the potential for zakat versus the reality of zakat collection is still low in Indonesia (Badan Amil, Zakat, Infak, Sedekah Nasional, 2017). In addition, the data of *muzakki* and *mustahik*, which are not well documented, have caused community doubts about economic and social justice (Doktoralina, Bahari, Ismail, Herliansyah, & Putri, 2018).

The low realities of zakat collection compared to the potential of zakat collection and the incompleteness of the *muzakki* and *mustahik* data between the Ministry of Social and Zakat Institutions have become a discussion in zakat management from both Islamic and conventional perspectives. However, the aim of the study was to improve the professional management mechanism. The conventional view of the study is related to the role of daily activities, such as optimal use of social media (Doktoralina & Bahari, 2018; Doktoralina, Bahari, Hassan, Ismail, & Mardiyah, 2020), zakat as tax deduction (Abu Bakar & Abdul Rahman, 2007; Al-Mamun, Haque, & Jan, 2019; Andriani & Fathya, 2013; Badan Amil Zakat Nasional, 2017; Kahf, 1999), and socialisation (Chalikuzhi, 2009). One example of the mechanism of zakat management in Indonesia is to follow the requirements of daily economic activity programmes, such as business, agriculture, schooling, and activities such as skills training (Manara, 2018; Muhammad, Lubis, & Hakim, 2018; Outlook Zakat Indonesia, 2018). This also avoids double accounting the data of *mustahik* between the ministry of social services and according to and zakat institutions.

Thus, the efficiency of the implementation must be done to confirm the trustworthiness zakat collectors, professionalism in managing the institution carefully, and supported by the government (Beik & Arsyanti, 2013; Didin Hafidhuddin, 2011). The precautionary principle is also important because although there is a combination of Islam and conventionalism in the zakat collection mechanism, the mechanism of integrity and Hisbah has not been implemented optimally.

Integrity and Hisbah in Zakat Institutions in Indonesia

One of the most important aspects of good institutional management studies is the relationship between social responsibility and financial performance (Rodriguez-Fernandez, 2016). Theoretically, integrity is a concept that stands firmly on the stand between actions, values, and principles (Harefa, 2004). Muhammad Syukri Salleh (2000, 2003, 2008) states that Muslims should take into account the necessary actions, values, and principles of horizontal relations between humans and natural resources (*hablum minannas*) and vertical relationship between Almighty Allah and man (*hablum minallah*).

In addition to integrity, one of the other components needed in a management is *hisbah*. *Hisbah* is an important element in Islamic management as mentioned in Surah *al-A'raf* (7:157). Dedication is a watch system for institutions, organisations, and individuals (Abdullah, 2000; Makhsin, 2008). Several studies of hisbah in the management have been carried out in Malaysia (Ibrahim, 2015). One of them is *hisbah muttasib*, which is responsible for ensuring the rights

of Allah SWT are fulfilled by Muslims (Mamat, 2010; Shaiffe & Hassan, 2019). This is important because the mechanism of hisbah in the zakat institution in Indonesia is still limited.

Like the Zakat fund in Malaysia which has contributed a lot to the development of the community (Saad, Idris, Shaari, Sawandi, & Derashid, 2017; Saad & Sawandi, 2016). The BAZNAS has implemented quality administrative management based on the International Standard Operational 9001: 2015 (Tribunnews.com, 2019). The goal is to improve the integrity, proper management, transparency, and accountability in the financial report in zakat Institution (Setiyawati & Doktoralina, 2019). However, this is still seen in the Islamic view. Examples of deductible mechanisms in Indonesia's zakat institutions include financial and financial statement auditing, such as policy collection, processing, distribution to the transparency of collection, and distribution of zakat (Outlook Zakat Indonesia, 2018).

Hafidhuddin, (2008) stated that the national zakat system strategy that plays a good role can optimise the development of *mustahik* in various sectors. In fact, it can fulfil the application of amil zakat eligibility standards in development units for collection plans, distribution plans, zakat financial transactions, zakat financial performance analysis, zakat distribution liquidity, and zakat reporting throughout Indonesia (Doktoralina, Bahari, & Abdullah, (2018); Hafidhuddin, (2008); Outlook Zakat Indonesia, 2018).

Methodology

This study uses the documentation analysis method of social research (Bowen, 2009). The gaps of study in the conceptual study were undertaken to strengthen the concept of integrity and hisbah in zakat institutions in Indonesia. It is primarily related to the accounting strategy for the collection and distribution of zakat (Didin Hafidhuddin, 2008; Outlook Zakat Indonesia, 2018). If the concept of a zakat institution is only viewed from the financial statements at the end of each year, then the present analysis is to suggest that the zakat institution in Indonesia to follow the guidelines of the Islamic integrity and *hisbah* for Islamic accounting reporting principles as stated in the surah *al-Baqarah* (2: 282) and to take notes of any activities or transaction by writing fairly (correctly).

Discussion

The importance of social issues, such as poverty, health, and education as stated by Ramadhan & Al, (2019); Ruthven, (2012); Sofyani, Ulum, Syam, & Wahjuni, (2012) require professional zakat administration. Islam has the appropriate means to solve this problem by using social funds derived from zakat, infaq, shodaqoh, and wakaf. Therefore, the concept of zakat implementation with integrity and hisbah not only restricts the acceptance and distribution of zakat, but there must be a form of accountability such as financial reports that will serve as an information bridge for all interested parties. Some users of information related to zakat institutions such as *muzakki*, government, amil management, the general public, and *mustahik* can also be authorised. The goal is to avoid overlapping *muzakki* and *mustahik* groupings according to the Government and zakat institutions.

Islamic accounting is a process of providing information not only to the financial data of the entity, but also ensuring that the entity operates continuously in Islamic shari'a bonds and communicates its goals to achieve happiness, as well as spiritual and material wellbeing (Alwi, Sari, Hamat, & Doktoralina, 2019; Triuwono, 2012:337). Therefore, the role of integrity and accountability in accounting is to support the perfection views of Didin Hafidhuddin, (2008); Outlook Zakat Indonesia, (2018) in order for zakat institutions to complete data collection patterns holistically, integrally, systematically and positively in Islamic perspective in

accordance with Surah *al-Baqarah* (2; 282), that is, humans are always directed to inviting goodness and prohibits the wrong (Ibrahim, 2015).

The zakat institution has played a big role in the zakat counselling programme. Some of the programmes that have been carried out are the activities of designing, implementing, and aligning quotations, distribution, and collection of zakat (BAZNAS & UNDP, 2017). Therefore, although the zakat institution has carried out the mechanism of supervision of the accountancy and the audit mechanism (both the audit of the financial statement report and the audit of the administration), it is still conventional in nature. The conventional accounting view still carries human thought, which is dominated by lust that is controlled by devils (Andikawati, 2014). As for the Islamic accounting that comes from God Almighty, it is expected to be used to realise an Islamic economic system that has integrity and hisbah that does not destroy the nature, creed, and the determination of Allah SWT. Therefore, the improvement of the standard mechanism of the zakat institution, especially in the role of integrity and hisbah, is related to the mechanism of administering the accounting compliance.

Based on Figure 1, the Step One concept is that the zakat institution performs a complete synchronisation of the *muzakki* and *mustahik* data as assets through the *muzakki* and *mustahik* data centres. Subsequently, the data centre is reported on zakat and social media websites. The importance is for the community to play a role in the external monitoring media, so that integrity and hisbah not only apply to internal processes, but also include external assessment. Internal zakat institution performs administrative management mechanisms and performs internal monitoring. The purpose of the external party (community) is to oversee activities.

Once the internal activity has done its job, the second step serves to optimise the zakat institution's internal quality assurance system. These measures should have integrity and relevance by detailing things beginning with internal administrative processes related to *muzakki* data as well as the requirements and programmes that zakat institutions will implement. These requirements also play a role in optimising the operations of the production process and analysing the collection and distribution that can be accounted for. In addition, integrity and worship also play an important role in optimising information from all parties involved in the Zakat Board.

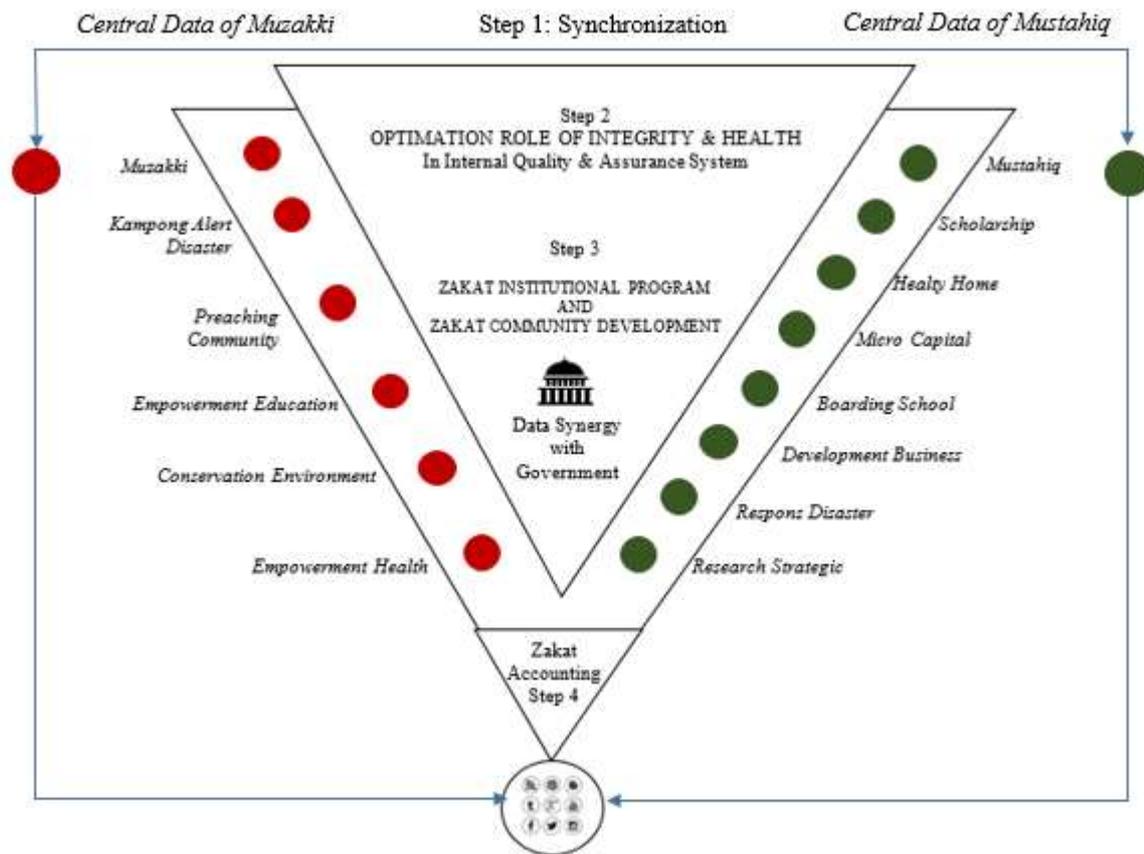


Figure 1: The Concept of Integrity and Worship (IH) in Zakat Institutions
 Source: Concept Development of BAZNAS

Step Three is a zakat institution programme and a community development programme run by BAZNAS and it must be in line with the government data. The goal is to enable the integration of data and double accounting in the various activities of the government to the *mustahik*. Therefore integrity and hisbah in this step are to ensure that the norms and methods are appropriate to Islam. Next, Step Four is the accountant or employee responsible for the internal zakat organisation who is obliged to carry out the monitoring and evaluation of the activities and physical evidence of the report. This means that the accountant must receive activity reports and financial reports that have been approved by the various elements responsible for the activity. Here is the final process in which all activities are carried out in full integrity and harmony with Islamic principles. In addition to the audit process, zakat institutions also need to use the services of a professional public accountant who understands the concept of sharia accounting, not from conventional accounting.

Step Five is to support all stages in the dissemination of information to the public. It can also support audit evidence on the administrative and accounting management of the external institution. Until then, all reports are returned to the public and other decision-makers. These measures support the study of Muhammad Syukri Salleh (2014) that zakat management can be fully configured by reference to Islamic sources, not to the changing definition of the Western-centric concept, which is the concept of Western-centric ethnicity often ignoring the role of religion (intrinsic motivation Islam) as a decision-maker. If this concept of integrity and hisbah goes well then the zakat management mechanism in Indonesia will work.

Conclusion

BAZNAS has implemented a mechanism for administering zakat with integrity. The management mechanism is shown through a sustainable development work programme in collaboration with *United Nation's Development Program*. The goal is to show professionalism in handling zakat. This programme is also in the series of helping mustahik improve their economic position. However, the main factor of concern is the need for integrity and hisbah in the mechanism of zakat management, namely the accuracy of muzakki and mustahik data in various regions in Indonesia. The aim is to strengthen the optimal implementation of zakat management, muzakki data, and complete mustahik and similarity of data with the Government. In addition, the zakat institution also carries out the principle of accountability well, but has not yet used the wider sharia public accountant.

The role of integrity and hisbah has been carried out by sharing awareness of quotations and distribution of zakat. The collecting and distribution programme has been stated in zakat outlook and financial reports annually. However, government support is still needed in improving the *mustahik* economy. One form of support is to have the exact and same data between zakat institutions and the government. The goal is that zakat is understood and implemented by *muzakki* and the acquisition of *mustahik* data has similarities with the government, which positively does not have a double record between quotations and billing. This case may also contribute studies to zakat institutions in each region to obtain the correct data on zakat collection. Innovative endeavors, such as the socialisation of the concept of *mardhatillah* in the quotation and zakat collection, need to have an integrated supervision. This contribution to the study of documentation increases awareness about the importance of integrity and hisbah in the quotation and collection of zakat in zakat institutions. Therefore, the main objective of the concept of scientific study is to foster the practical framework of the state through zakat institutions in stimulating *muzakki* discipline to pay zakat and comprehensive collection of *mustahik* data to promote zakat and institutions to develop centralisation of asnaf zakat data and the addition of the science of *mustahik* in accordance with the development of changes in zakat and comprehensive collection of *mustahik* data to promote zakat epoch / technology. After the data is obtained by the zakat institution, the right empowerment system for *mustahik* can be implemented. The implications of the application of integrity and hisbah can give an impression to the increase in zakat quotations in Indonesia.

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