

# Supply Chain Management of Zakat to Reduce Poverty and Improve Community Welfare (Case Study Baznas in Serang District)

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**Abstract-** Within the increasingly competitive markets and the rapid changes in business all over the world today, it has become imperative for organizations to reconsider supply chain management (SCM) strategies due to the fact that the same SCM strategy may not appropriate for all organizations. This research conducted on the existence of alms, infaq, and charity institutions in Serang district and poverty of the people whose existence must be considered in the aspect of life, the potential for improving education for the poor. The research method is carried out with a qualitative approach. The technique of collecting data uses observation, interviews and documentation. The results of the study show that one effort through empowering the collection of zakat funds from the community through Zakat al-Fitr, professional zakat and zakat mall is very potential if it can be used to provide capital and distribute zakat in a professional, systematic and transparent manner by prioritizing honesty and removing personal interests and group so that zakat can be distributed according to the program that has been implemented at BAZNAS institution in Serang regency base on the arrangement stated in Law No. 23 year 2011. Whether in implementing the zakat law it is in accordance with its purpose for the welfare of the people's economy and alleviating poverty.

**Keywords;** *Supply Chain Management of Zakat, Poverty, Community Economic Welfare*

## 1. Introduction

In the recent years, firms and companies have been facing different challenges and difficulties due to the ever increasing changes in individual customers' needs which have their implications on supply chain management (SCM) processes and systems. Zakat is the command of Allah SWT which must be carried out by Muslims because it is an obligation that cannot be negotiated anymore. Islam consists of two interrelated components between one and the other, namely rules and sharia. The rule is a belief between man and his creator. This begins with believing in God, His angels, His books, His Prophet and Prophet, and the Day of Judgment, which is better known as the pillars of faith. In spite of the extensive studies on the development of SCM strategies, very little has been done in relation to the Islamic economics despite the fact that principles of Islamic economic system have been [1-11].

In [12] argues that Islam regulates the economy which in principle regulates social beings who need each other to meet their daily needs will certainly involve economic aspects. Zakat is not obligatory for capable people because zakat is the command of Allah SWT which must be

carried out without exception for those who are not able to carry out, namely in the month of Ramadan. Because of zakat is the fifth pillar of Islam that must be obeyed, if not zakat mal is required for people who are able to spend part of their wealth for zakat [13-17].

Etymology comes from the word zakat, which has an articulation of sanctification and praise. So that something can be said if charity has increased well and is clean. One can say zakat if the person is good, holy, and worthy of praise because the term zakat in *ma'rifah* in the Qur'an is mentioned thirty times and twenty-seven verses are mentioned in the Qur'an, one verse along with the verse about prayer, and from thirty letters about zakat, there are twenty verses which are *madaniyah* verses and eight verses are *makiyah* verses [18-20].

## 2. Literature Review

### 2.1. Welfare Theory

Zakat according to language is growing, developing, and purifying. Because human zakat can cleanse itself from sin as well as according to the *Shari'a*, zakat is a compulsory right issued from certain assets and at a certain time. "Whereas zakat according to the term as written by jurists is the distribution of wealth given to the needy and poor who do not have the nature that can be prevented by the *Shari'a* from being given to him."

Syayyid Syabiq explained that zakat is a designation of the right of God issued by someone for the poor. Because by issuing zakat in it there is hope to obtain blessings, cleanse the soul of the miserly for the rich, or eliminate the envy of the poor, and with various policies. "According to Didin Hafiduddin, zakat is part of the treasure with certain conditions that Allah SWT require the owner to be handed over to those who are entitled to receive it with certain conditions. "

According to Yusuf Qordowie that issuing zakat is included as a charity of social worship, in order to help the poor and the economically weak to uphold their economy so that they are able to stand alone in the future in maintaining their obligations to Allah SWT. "According to Law No. 11 year 2009 concerning social welfare explained in article 1 paragraph (1) that social welfare is a condition of fulfilling the material, spiritual, and social needs of citizens in order to live properly and be able to develop themselves, so that they can carry out their social functions. "

In [21] revealed a concept of thought that is still felt by people who have gained prosperity. He revealed that the welfare of a society will be realized if it has been able to

maintain five of the basic goals of life, namely, religion, soul, mind, wealth, and descent. Of the five bases are further divided into three levels of individual and social utility, namely, needs, pleasure and luxury"[22-25].

## 2.2. Theory of Legal Certainty

The Qur'an has hinted in the letter Al-Baqarah verse 43 obliging to be carried out, "And establish prayer, give zakat, and bow along with those who bow." Letter At-Taubah verse 103, "Take zakat from some of their property. With zakat, you cleanse and purify them. And pray for them, indeed your prayer is the peace of mind for them. And Allah is Hearing and Knowing. "Ibn Abbas R.A," Indeed the Prophet Muhammad sent Muaz bin Jabbal to the land of Yamman and Prophet Muhammad SAW said invite them to acknowledge that there is no god but Allah and that I (Muhammad SAW) is the messenger of Allah. If they accept that, then let them know that God has required five daily prayers a day and night if this they have obeyed. Convey that Allah obliges for them zakat which is taken from them and given to their poor people. "

Theory of legal certainty according to Islamic law is a provision that is certain of Allah's orders and obligations that must be carried out by Muslims. As explained in the letter Al-Baqarah verse 43, At-Taubah letter verse 103, and the hadith of Prophet Muhammad above, that the provisions of the verse have been implemented, basically legal certainty has been fulfilled.

The principle of legal certainty in Islam teaches humans about how to be positive about the laws that have been regulated by the state. Indonesia is one country that does not adhere to Islamic law even though 85 percent of the people are Muslims. Provisions that are enforced in our country have been established and have definite legal force, so that legal certainty must be adhered to by the public.

Hans Kelsen with his theory of law argues that law is the norm that emphasizes the "supposed" aspect or *das sollen* with some rules that must be implemented. Norms are products and deliberative human actions, whereas the law itself is a general rule that becomes a guideline for individuals who interact socially in society, where these rules must be adhered to in the community. With the obedience of the rules and implemented in the community, we have obeyed the provisions that have caused legal certainty."

Utrecht believes there are two approaches that regulate legal certainty through two approaches to thinking. The first law that is general in nature is to know which actions to do and which ones should not be done. The second is about legal security for individuals from government authority because the existence of general rules can know what the state can charge or do with individuals. "

The theory of legal certainty is based on the theory of dogmatic juridical which leads to the flow of positivism which tends to see law as something autonomous, that is, it only guarantees that legal certainty is in the form of a general rule of law. The general nature of these legal rules proves that the law does not aim to create legal certainty. "

Legal objectives for the theory of legal certainty are held by positivism which emphasizes legal certainty while the functionaries prioritize the benefits of the law. In [26] argues that the law is *Summum ius, Summa injuria*,

*Summa Lex Summa Crux*. It means that hard law can hurt, except justice that can help him. Thus, even though justice is not the only legal objective, the most substantive legal objective is justice. "

From some of the studies above, it can be concluded that zakat is a property taken from the people for the *ummah*, from people who are obliged to pay it to those who have the right to receive it. Zakat can cleanse the souls of the *muzakki* from being miserly, greedy, and rid them-selves of sin while eliminating jealousy and envy between the poor and the rich. With this zakat can form a prosperous society and can foster a livelihood that is sufficient if carried out according to the command of Allah SWT.

Equitable distribution of zakat if carried out systematically will have a positive impact where justice and equity in order to create a prosperity for the economy of the community will be fulfilled because zakat is an obligation of Muslims to be mandated by the community to BAZNAS Institute, one of which is through poverty alleviation programs based on micro business empowerment. Small medium enterprises called SMEs.

## 3. Methods

This research method is to find out the achievement of an intention with the results of data in the field. So the method that is carried out with a qualitative approach is that the researcher obtains descriptive data through direct research, direct observation that is interactive in nature and presents the findings in accordance with the data obtained. Descriptive research is to carefully record symptoms, documents, brochures, etc., [27]. The researcher also compared to get the problem and concluded, [28]. The object of the research is in the Serang officer of alms foundation. The research location is in the Serang regency BAZNAS office; Jln. Yumaga Gg. Information No. 3 Regency of Serang, Banten.

### 3.1. Data collection technique

Data collection techniques in this study, namely, Observation. The researcher looked directly at the object to be studied, [29]. To make it easier to get data, researchers conducted visits and observations directly at the institution concerned, namely the officer of alms foundation of Serang regency, Banten, to obtain research techniques and research methods.

**Interview.** The interview method is carried out to obtain information. This interview was conducted with staff and employees of the officer of alms foundation in Serang district. The author interviewed Dr. H. Wardi Muslih as chairman of the Serang Regency BAZNAS.

**Documentation.** Things that are used to obtain documentation data, namely: recording books, papers, newspapers and others, [30]. To analyze the data the researcher used descriptive analysis method, which is a data analysis technique where the author reads, studies, reviews, understands, then describes all the data obtained then makes a comprehensive analysis in accordance with the formulation and objectives of the study.

## 4. Result

Zakat in terminology means rights that must be taken from a lot of assets (assets that reach *nisob*) to be given to certain groups, namely those who are entitled to get a portion of the assets. This is reinforced by the opinion of Ibn Kayyim asserting that zakat is intended as a purifier of property and its owner, maintainer and developer of favors, repellents, protectors, and guards of distress. The opinion of Ibn Kayyim is based on the Sunnah of the Prophet Muhammad SAW who said "if you have given up your charity, you have removed your ugliness". The law of zakat in Islam is certain and cannot be doubted as a compulsory act. Because of zakat it-self is the fifth pillar of Islam that must be carried out by every Muslim without exception, [31-35].

A Muslim who does not want to pay zakat is considered out of Islam, so it can be concluded that the property which is the right of every Muslim there is a certain obligation attached to that right that must be carried out without exception. The verses that signal the Muslim obligation to wealth in the word of God include: Q.S Al Imron verse 18, Q.S. Al-Anfal Ayat 28, Q.S. At-taubah verse 55, Q.S. Al-Kahf verse 46. Obligation to not get assets from improper roads, this can be seen including: Q.S. Al-Baqarah verse 188, Q.S. Annisa verses 4 and 29. The obligation of the existence of the rights of others to the property owned, this is regulated in Q.S. Ar-Rrum verse 38, Q.S. adz-Zaariyat verse 19. Obligation to provide property owned, this is regulated by Q.S. Al-Hadid verse 7, Q.S. Al-Baqarah verses 215, and 254. The obligation to issue zakat from the assets owned is regulated in Surat al-Baqarah verses 110 and 117.

Indonesia as the country with the most Muslim population in the world reaches 1.254 million people from the entire Muslim population of the world. Indonesia places Islamic law as one of the laws that coexist in society in addition to national law and customary law. It can be illustrated that the paradigm of Islamic law is not as a tool to manipulate Indonesian society in general and Indonesian Muslims in particular. Rather, Islamic law is seen as an identity of a nation that is inherent in all aspects of the life of the Indonesian people in all fields including economic matters. And the existence of Islamic law that had existed and was known by the people of the archipelago long before independence became the state of the Republic of Indonesia.

Zakat is the command of Allah whose arrangement in religion is obligatory for Muslims who have financial abilities compared to Muslim communities whose economies are lower in income. In [6] argued that religion regulates the relationship between humans in all needs, individual, national, religious and international. Humans are inseparable from association with their relationship with *muamalah*, which is a basic teaching about faith. How is the arrangement in associating between humans and humans in terms of *muamalah* what is needed by every human being to fulfill the needs in economic matters.

Ali Fikri concluded that there are two matters of regulation in human life about economic problems:

1. *Muamalah Madiyah* which regulates human life in relation to matter or what is called the economy.
2. *Muamalah Adabiyah* which regulates the association of human life whose relationship is associated

with moral interests, a sense of humanity (social), living in love with each other and associating with human beings, [13].

Every human being has needs that must be met. These needs are varied and multilevel are broadly grouped into three aspects, namely, primary needs or *dharuriyah*, secondary or secondary needs, and the needs of tertiary or *tahsiniah*. Primary needs or *dharuriyah*, namely thinking of basic needs (Essential), including maintaining religion, soul, descent, wealth, and reason, all of which are maintained in every religion. Secondary or secondary needs do not include basic needs but needs that avoid human difficulties in life. The tertiary or *tahsiniah* needs are to regulate the fulfillment of the above needs which will cause difficulties for humans and threaten the existence of the basic needs above.

BAZNAS has a central role as a zakat manager in Indonesia, because only BAZNAS is the only officer of alms foundation formed by the government. After the issuance of Law No. 23 of 2011 concerning the supply chain management of zakat, practically, the sole authority of the supply chain management of national zakat is only held by BAZNAS. Communities may manage zakat as long as they get permission from the government with terms and conditions in force. In the Law, also mentioned the function of BAZNAS, namely in article 7 paragraph (1) of Law, Number 23 of 2011 concerning the supply chain management of zakat.

In carrying out the tasks referred to in article 6, BAZNAS carries out functions: (a) planning for the collection, distribution and utilization of zakat; (b) the implementation of the collection, distribution and utilization of zakat; (c) control of the collection, distribution and utilization of zakat; (d) reporting and accountability for the implementation of zakat supply chain management.

One way to reduce poverty, Muslim communities wanted to use zakat funds. The effort of Islam in tackling the problem of poverty is not something that is frivolous, temporary, half-hearted, or even just looking for attention. Reducing poverty rates, for Islam, actually becomes the principle that has been made by Allah SWT, as a source of guarantee for the rights of the needy and poor people as part of one of the pillars of Islam, [7]. All activities must pay attention to and prioritize the welfare of the people as a manifestation of the mandate given by Allah SWT to humans as a caliph, [2].

The Geographical Condition of Serang Regency with an area of 1734.28 km is located in south latitude 05050'00 "-06020'00" while the location of east longitude with an area of 105000'00 "-106022'00" and has a population of 1,435,003 people with 29 regions sub-district and 326 villages. The Serang officer of alms foundation (BAZDA) was formed based on the decision of the Serang Regent Number: 451.12 / KEP.55-Org / 2011 dated January 24, 2011 regarding the formation of Serang Regency BAZNAS management, BAZNAS main tasks, and information on employee salaries (Zakat / Professional Infaq) civil servants who are Muslim. In the environment of the Serang Regency government and vertical agencies at the district level which are then directed according to the provisions of Islamic Sharia.

Serang Regency National officer of alms foundation (BAZNAS) is a zakat management institution formed by the Government of Serang Regency. This is one reason the researchers know the magnitude of the potential of zakat which can be explored in the area of Serang Regency, especially in the area of regional government, industrial estates and other private sectors as an effort to expand the coverage of zakat funds used to alleviate poverty and social welfare. This study focused more on the professional zakat fundraising strategy in the Serang Regency area. This is a way to collect zakat funds from professional results such as civil servants, employees, and other types of professions in Serang regency.

Empowerment of zakat is not only used for consumptive matters, but also for productive ones. Judge (2016) in his writing about the professional zakat fundraising strategy in the Serang Regency region stated one of the interesting things in his research that the use of zakat for productive activities will provide income for the recipients of zakat in their survival, zakat recipients will be helped to get a field work that will improve the welfare of himself and his family which in turn has an impact on welfare in general.

Zakat if managed properly, zakat will be used as a potential source of funds from the community itself and can be used for the welfare of the entire community, and the supply chain management of zakat will be optimal if carried out jointly between the government, the community and the management of the institution. Zakat in this case is the BAZDA in Serang Regency. The development of zakat management in Indonesia is very encouraging. If before the 1990s the management of zakat was still limited, traditional and individual. Then the management of zakat enters a new era. Elements of modern professionalism and management began to be tried. One indicator is the emergence of new officer of alms foundation and institutions that use new approaches that are different from before.

At the end of the 90s, precisely in 1999, the management of zakat began to enter the state level, after previously only at the level of society. This was marked by the enactment of Law No. 38/1999 concerning the management of zakat. This law is the formal legal basis for the implementation of zakat in Indonesia. Efforts to collect zakat, the government has confirmed the officer of alms foundation (BAZ), which is a zakat management institution formed by the government whose human resources are comprised of scholars, scholars, professionals, community leaders, and the government. One example is the officer of alms foundation in Serang Regency, Banten.

Management of zakat in Indonesia has yet to provide optimal results. Collecting and empowering zakat funds are still not able to exert too much influence on the realization of community welfare. In fact, the management of zakat has been supported by a legal instrument, namely Law No. 38 of 1999 concerning Management of Zakat.

Zakat management is not an easy matter to do, considering that zakat is the mandate of Muslims whose management requires knowledge at the same time, first about *zakat fiqh* and zakat management skills. Second, management of zakat requires trust. Trust is obtained from the manager's work that is trustworthy, professional, and

understands *zakat fiqh*. Third, managing zakat in the present requires management human resources that are reliable, proactive, trustworthy, and have strong sincerity.

Given that the *muzzaki* are now hoping for openness and reporting of zakat funds that can be trusted and can be accessed by the entire community. This is of course a challenge for the management of Serang Regency BAZNAS. In addition to the aforementioned rights, the potential of zakat which is large in number can be recovered, especially in the local government, industrial estates and other private sectors. As an effort to expand the coverage of zakat funds used to reduce poverty and social welfare of the people, in this context, the Serang Regency government has issued a policy for civil servants in all levels to issue zakat according to existing provisions and gradually the regional government of Serang will encourage other private sectors to also optimize the opinion of zakat funds, [32].

This research discussed about poverty supported by previous research, namely: [4]. This research also discussed about management of zakat supported by previous research, among others: [22, 25, 26]. This research also discussed about zakat took place in Serang supported by previous research, among others: [9, 19, 24].

## 5. Conclusion

BAZNAS Serang Regency managed to get a professional zakat fund of 6.7 billion Rupiahs in 2017 and a professional zakat of 12 billion Rupiahs in 2018. Amount of funds to receive zakat from Serang Regency from 29 sub-districts and 326 villages should be obtained in excess of the amount above 12 billion Rupiahs. Given the potential of zakat can provide a solution to improve the economic well-being of the poor in Serang District it is possible if there is awareness from the community about zakat and management of ZIS that is transparent and responsible for giving zakat. The procedure for supply chain managing zakat in equalization and distribution for 7 categories that are entitled to get it is in accordance with what Allah SWT ordered in Surat Al-Baqarah verses 110 and 117. However, in terms of management of zakat mal, the author feels that there is a problem if the zakat mall results are justified can be used to be used as capital through management that is used to finance MSMEs by Serang Regency BAZNAS.

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