

## EXPLORING POTENTIAL AND INNOVATIVE STRATEGIES FROM ZIS FUND COLLECTION AT THE NATIONAL AMIL ZAKAH AGENCY IN SIAK DISCTRICT

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### Abstract

*The purpose of this research is to analyze the potential of zakah, infaq, and sadaqah (ZIS) in the Siak Regency area, and the innovative strategies carried out by BAZNAS Siak Regency in an effort to raise ZIS funds in the Siak Regency area. Triangulation qualitative methods are employed in this research. The findings show that zakah's potential in Siak Regency will be between Rp1,415,149.7075 billion and Rp2,434,057.4969 billion by 2022. In addition, the collection of zakah through BAZNAS Siak Regency is considered quite significant, with a potential range between 0.86% to 1.49% and an average of 1.25% based on the opinion of 2.5% of GRDP. However, if using the assumption of 4.3% of GDP, it ranges from 0.50% to 0.87% with an average of 0.73%. Even though there was a slight increase in zakah collections in Siak Regency in 2023, it ended up at Rp22,524,942,009. However, the GRDP data for Siak Regency in 2023 is not yet known, so the percentage of achievement cannot be identified. BAZNAS Siak Regency saw a positive increase in ZIS collection. ZIS collection experienced a significant increase from 2016 amounting to Rp9,908,684,571 until 2023 when it reached Rp25,046,486,280. BAZNAS Siak Regency uses a variety of innovative strategies to raise ZIS funds. This strategy includes the implementation of programs such as GEMAR Siak Berzakah, Establishment of New UPZ, SIKAH Program, Muzakki Services, Partnership Program (CSR/DSKL), and Zakah Campaign.*

**Keywords:** *Potential, Strategy, ZIS, BAZNAS, Siak Regency.*

**JEL Classification:** *O15, H21, L20*

### 1. INTRODUCTION

Zakah, Infaq, and Sadaqah (ZIS) is an act of worship ruled by Allah SWT for Muslims. These acts involve not only interaction to Allah but also human reciprocity, serves as a concrete proof of faith. (Priono, 2018). ZIS is not only a religious aspect, it also has a significant positive impact on advancing the welfare of society. Zakah, Infaq, and Sadaqah (ZIS) play a key strategic role by financing the government's social protection measures to combat social impacts. ZIS is a catalyst for overcoming and empowerment when people's purchasing power experiences a significant decline (Al-Ayubi & Herindar, 2022). ZIS' importance in financing social protection measures demonstrates how religious values can contribute positively to addressing social impacts.

The National Zakah Amil Agency (BAZNAS) plays a significant part in overseeing these funds, aiming to maximize their collection and manage efficiently ZIS funds, will result in an observable decrease in the annual poverty rate (Khairina, 2019;

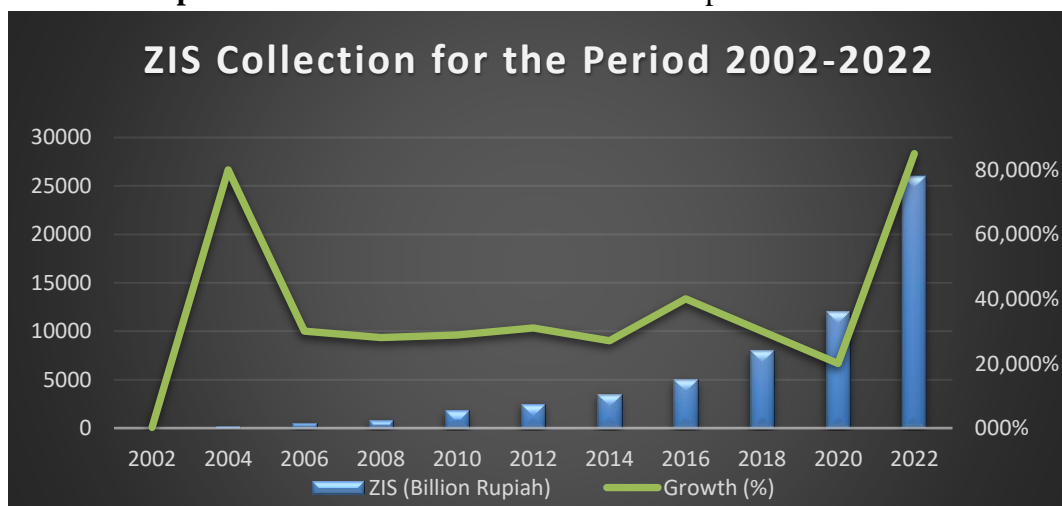
Firmansyah & Devi, 2017). In addition, the increasing constraints in Institusi Zakah Indonesia (IZI) such as the cost of socialization, the number of volunteers, the amount of zakah collected, and the distribution of consumptive zakah, are important factors that need to be addressed by BAZNAS or other amil institutions to improve the overall efficiency of zakah institutions (Al-Ayubi *et al.*, 2018).

BAZNAS' role as an institution that manages zakah nationally has been strengthened by Law No. 23/2011 on zakah management. As a zakah management institution, BAZNAS is not only involved in the administration of zakah throughout Indonesia, but also carries out various functions such as planning, implementing, supervising the process of collecting, distributing, and utilizing zakah, and providing accountability reports related to zakah management (Merina, 2017).

The purpose of managing zakah funds is to increase the effectiveness and efficiency of services in managing zakah, as well as to maximize the benefits of zakah in order to achieve community welfare and overcome poverty problems (Nafi, 2020). In his research Akbar *et al.*, (2022) stated that the effectiveness of zakah institutions in Indonesia has increased during the observed period. In addition, a Al-Ayubi *et al.*, (2018) provide specific result that the Indonesian Zakah Institution (IZI) has limited efficiency potential in several aspects, including: number of amil, volunteers, operational costs, socialization costs, the amount of zakah collected, productive zakah distribution, and the number of muzakki and mustahiq. Nevertheless, the efficiency level of Indonesian zakah institutions keeps improving year after year. Furthermore, zakah has a very significant role, especially in empowering people's economies. Furthermore, zakah policy also aims to create economic equality (Al-Ayubi & Herindar, 2022).

Indonesia, as the country with the largest Muslim population in the world, has great potential in the use of social funds, especially zakah, to reduce inequality and poverty arising from unequal wealth distribution (Al-Ayubi *et al.*, 2022). Being the nation with the largest Muslim population, Indonesia operates a zakah management system overseen by BAZNAS as main government body for managing zakah funds. BAZNAS as the coordinating body in national zakah management is expected to fulfill its roles under ideal circumstances, ensuring credibility, effectiveness, efficiency, and reability. The achievement of these conditions can be realized by meeting various indicators that include, the suitability of the objectives and activities of the institution with the needs of the community, the consistency of the programs implemented with the mission and strategic plan, and the allocation of adequate resources to ensure that each program can achieve its goals and objectives optimally (Wulandari, 2013).

**Graph 1.** Indonesia`s ZIS Collection for the period 2002 – 2022



*Source: Puskas BAZNAS (2023)*

The increasing awareness of Indonesian society towards the urgency of zakah, infaq, and sadaqah as religious and social practices that play a crucial role in people's lives is becoming increasingly significant. This can be seen by the increase in the growth of zakah, infaq and sadaqah in Indonesia from 2002 to 2022 which has a positive trend. In 2022, the amount of ZIS collection reached 22 trillion rupiah, indicating a significant increase of around IDR 11,881.81 billion or a growth of around 84.16 percent compared to 2021. This significant increase is supported by the existence of information systems and digitalization, which makes it easier for people to make ZIS payments (Puskas BAZNAS, 2023).

Siak Regency, which is located in Riau Province, shows also high potential in collecting zakah funds. This factor can be seen from the number of Muslim residents who reach around 81.91% of the total population of Siak Regency (Stekom, 2022). The existence of a large zakah potential in Siak Regency is the focus of attention of the National Amil Zakah Agency (BAZNAS) in the area. BAZNAS Siak District has affirmed its commitment to increase the potential of zakah in the district through various programs and activities, including zakah socialization and education, zakah collection activities, and zakah utilization programs (Gunawan, 2023). From the research conducted by Wahyudi *et al.*, (2023), it is stated that the role of zakah in social welfare in Kabupaten Siak has a significant impact, as illustrated by the value of the micro-dimension index reaching around 65%. Additionally, zakah also exerts a significant influence on the social financial index, development index, and community self-reliance index in Kabupaten Siak. These actions reflect the concrete efforts of BAZNAS Siak Regency in maximizing the contribution of zakah to the welfare of the local community.

BAZNAS Siak Regency has consistently demonstrated its consistency in implementing social programs and economic empowerment efforts for underprivileged communities. The distribution of zakah funds has both a consumptive and productive pattern that is implemented in stages every year. All of these activities are publicized by BAZNAS on the official website of BAZNAS Siak Regency (<https://kabsiak.baznas.go.id/news>). This success makes BAZNAS Siak District a significant case study and can provide a meaningful understanding of how to manage zakah locally.

Therefore, the area that is the focal point of attention in this research is BAZNAS Siak Regency. Siak Regency with all its social and economic potential, raises a strategic question about how BAZNAS Siak Regency can formulate and implement innovative strategies in managing the potential of zakah, infaq, and sedakah effectively. According to Saprida & Umari's research (2021), the low participation of the community in paying property zakah is caused by a lack of understanding of the responsibility of zakah māl. Thus, in an effort to optimize community contributions and increase the benefits generated from ZIS funds, a deep understanding of local zakah potential and the application of innovative strategies are crucial aspects.

Recently, a remarkable achievement was achieved by BAZNAS Siak Regency by successfully collecting donations of more than one billion rupiah to support humanitarian actions for Palestine. This achievement was realized in less than a month, where BAZNAS Siak Regency took an active role in the national fundraising campaign

entitled "Washing the Wounds of Palestine". (Siak, 2023). With extraordinary enthusiasm and concern, Siak District has managed to raise donations for Palestinian victims amounting to Rp2.1 billion. In the first phase, Rp1.35 billion has been channeled through BAZNAS RI to ease the burden and improve conditions in Palestine. Meanwhile, the remaining 775 million is still being collected (Siak, 2023). This is what makes the author interested in researching the potential and strategies carried out by BAZNAS Siak Regency in raising ZIS funds by raising the title "*Exploring Potential and Innovative Strategies from Zis Fund Collection At The National Amil Zakah Agency In Siak District*".

The purpose of this research is to analyze the potential of zakah, infaq, and sadaqah in the Siak Regency area, and to analyze the innovative strategies carried out by BAZNAS Siak Regency in an effort to raise Zakah, Infaq and Sadaqah (ZIS) funds. The strategic role of BAZNAS as a ZIS management institution is the center of attention in the face of changing social and economic dynamics. By knowing more about the potential and innovative strategies, it is hoped that this research will make a significant contribution to increasing the efficiency and effectiveness of ZIS fund collection by BAZNAS Siak Regency and become a reference for other BAZNAS which are still constrained in raising funds, so as to have a greater positive impact on social development and community welfare.

## **2. LITERATURE REVIEW**

In order for research to be conducted more easily, it is important to have a strong foundation to strengthen the analysis. In order to analyze the issues being discussed, it is necessary to first understand the concept of each problem.

### **2.1. Zakah, Infaq and Sadaqah (ZIS)**

Zakah is a form of worship maliyyan ijtima'iyyah which occupies a very important, strategic, and decisive position, both when viewed from the perspective of Islamic teachings and in the context of the development of people's welfare (Hamka, 2013). Zakah, which means growth, increase, and purity, is a certain part of the property at a certain time, and is distributed to certain parties. Linguistically, "zakah" comes from the root word "zaka" which means clean. The translation of zakah is "barākah," which includes the concepts of growth, purity, and maslahah. In this context, "zaka" refers to growth and development, and a person referred to as "zaka" refers to good qualities. In fiqh literature, zakah is defined as purity, growth and development, and blessing (Abbas, 2017).

According to Hafidhuddin (2006) zakah in Sharī'ah terms refer to a certain amount of property that must be issued to the rightful recipients after reaching certain criteria in accordance with the provisions stipulated by Allah SWT. In the Quran, the word zakah is mentioned together with the word prayer 82 times, indicating that prayer and zakah have a very close relationship. And legally, zakah is obligatory as fardhu `ain, which means an obligation set for oneself and cannot be imposed on others (Al-Ayubi & Herindar, 2022). The frequently emphasized connection in the Qur'an between prayer and zakah reflects the importance of spiritual and social balance in religious practice and teaches Muslims to perform their religious obligations with full awareness and responsibility.

Zakah as a fundamental element in Islam, not only has aspects of worship, but also has economic value that provides benefits to Muslims (Aisyah & Ismail, 2019). By

combining aspects of worship and economic value, zakah is considered a religious obligation that has the potential to provide economic benefits to Muslims. However, the problem being faced by zakah institutions is the gap between potential and realization in fund collection. This gap is caused by low public trust in zakah institutions (Al-Ayubi *et al.*, 2018). It is important to overcome these challenges and strengthen public trust in zakah institutions (Mandasari *et al.*, 2024). Through a transparent, accountable, and efficient approach, it is expected to overcome these challenges.

Meanwhile, infaq refers to assets spent by individuals or business entities in addition to zakah for the public interest. Sadaqah, on the other hand, includes the expenditure of property or non-assets by individuals or business entities outside the zakah obligation for the public good. (Suma, 2013). From this explanation, it can be concluded that infaq and sadaqah are two different philanthropic concepts, although both have the same purpose, namely for the public interest. Infaq refers to the expenditure of assets by individuals or business entities outside the zakah obligation, while sadaqah covers more expenditures in the form of both assets and non-assets, also outside the zakah obligation, for the public interest. Alms itself is a waqf that can be utilized by Muslims with clear provisions (Al-Ayubi *et al.*, 2023). Thus, both zakah, infaq and alms become a form of social contribution that can improve the welfare of society.

## **2.2. Previous Studies**

Several existing writings discuss topics that bolster and add value to this research. Some of these publications are referenced by the previous researchers in the title of their article in journal publication. Certain portions of the available literature encompass the subjects that will be elaborated upon by this study in this scholarly endeavor. These writings include discussions on the potential and methodologies for collecting zakah funds, infaq, and sadaqah that form the core of the study's examination.

Darmawati & Nawarini (2016) conducted a research entitled "*Potensi Pencapaian Pengumpulan Zakah Dan Permasalahannya di Kabupaten Banyumas Dan Purbalingga*". According to their study, the Zakah Management Organization (OPZ) still had a lower achievement rate in collecting zakah compared to the previous period. The potential can be between 0.2% and 1.37%, with Banyumas having an average of 0.65%, 0.96% to 1.22%, and Purbalingga having an average of 1.61%. Some of the obstacles faced by OPZ include public awareness in calculating and distributing funds through OPZ; limited budget for operational ZISWA management, namely lack of human resources and competence towards OPZ, dualism of centralized leadership and organizational management systems, and lack of commitment to the existence of agency boards. Overall, OPZ has not fully implemented relational marketing to increase the amount of ZISWA fundraising. From the explanation, it shows that although there is a large potential of zakah in both districts, the implementation is still limited.

The second research conducted by Syafa'at & Ekaningsih (2015) in his research entitled "*Potensi Zakah, Infaq, Shodaqoh Pada Badan Amil Zakah Nasional (Baznas) Di Kabupaten Banyuwangi*". The results of his research explain that in 2013, the potential for zakah from the basic salary of the civil servant profession, based on BKD data until November 18, 2013, can be calculated using the assumption that 85% of the total 13,058 government employees who fulfill the obligation to pay ZIS with basic salaries are subject to zakah at a rate of 2.5%. Thus, the projection of potential zakah funds that can be managed by BAZNAS during 2013 is Rp10,359,735,300 per year, creating an opportunity to increase the number of muzakki and ZIS funds in the coming

years. This research reveals the potential of zakah in Banyuwangi district, which is estimated to reach Rp10,355,735,300 billion annually.

Third, it comes from a journal entitled "*Strategi Peningkatan Pengumpulan Zakah, Infak, and Sedekah Pada Lembaga Amil Zakah Al-Ihsan Jawa Tengah*" prepared by Tho'in1 and Andrian (2021). In this journal the author explains that in raising ZIS funds, LAZiS Central Java uses traditional methods and modern strategies. LAZiS Central Java employs two ZIS fundraising strategies, but traditional methods are the most effective way to raise ZIS funds. LAZiS Central Java consistently evaluates the strategies used to measure their effectiveness. Each section is covered by these evaluations, conducted both weekly and monthly. This study offers valuable insights into best practices in ZIS fundraising and demonstrates the significance of adapting strategies based on measurable success. This can provide a strong basis for other Amil Zakash institutions to improve their ZIS fund collection effectiveness.

Fourth, with a journal entitled "*Strategi Pengumpulan Dana Zakah Pada Badan Amil Zakah Infaq Dan Shadaqah (BAZIS) Provinsi Dki Jakarta*". Written by Kadir & Nafis (2017) which provides an explanation that the most dominant factor in collecting zakah at BAZIS in terms of strength is the institutional status of BAZIS as a zakah government agency, the biggest weakness is the lack of human resources (amil), the biggest opportunity comes from the high potential of zakah and the biggest threat is the lack of attention of the Regional Government to zakah. The three major strategies to increase zakah collection in BAZIS are community development programs in cooperation with other charitable institutions/organizations, building capacity for volunteers, and conducting research in cooperation with research institutions. The findings of this study provide valuable insights into the factors that influence zakah collection in BAZIS. The findings offer valuable insights to related parties in designing additional policies and strategies to enhance effectiveness and efficiency in zakah management in BAZIS.

Prior research serves as a foundation for this study, enabling an analysis of the possibilities and inventive approaches in collecting ZIS at the BAZNAS Siak Regency. These earlier investigations highlight the potential for this research to yield substantial insight and become a valuable resource for other scholars interested in exploring the potentials and pioneering techniques associated with collecting ZIS funds.

### **3. METHODOLOGY**

This research has been designed using a qualitative approach, adopting the case study method as described by Yin (2000). A case study is defined as an empirical inquiry that investigates phenomena in real-life contexts where the boundaries between phenomena and context are not clear and where multiple sources of evidence are used. Yin also emphasizes that case studies are the most appropriate approach when the formulation of research problems involves "how" and "why" questions. The use of case studies becomes more appropriate when there is no need to control events and when the research aims to trace contemporary events that cannot be manipulated. This research related to the Potential and Innovative Strategies in Raising Zakah, Infaq, and Sadaqah Funds was conducted at the National Amil Zakah Agency (BAZNAS) Siak Regency.

This research has a descriptive analysis methodology specification, in this study using primary and secondary data. Primary data is obtained through direct interviews with employees or staff in the field of collection of BAZNAS Siak Regency to get an initial picture. In order to obtain valid and in-depth data, researchers conducted in-depth

interviews with Mr. Mizan S.E, as staff of the zakah & digital collection unit, who has extensive experience and knowledge regarding innovative strategies for collecting ZIS funds at BAZNAS Siak Regency. And secondary data in the form of data on the amount of Gross Regional Domestic Product (GRDP) of Siak Regency at constant prices by business field. This data is obtained from the BPS (Central Bureau of Statistics) report.

Data analysis in knowing the ZIS fund collection strategy aims to find the relationship between field notes and interviews in order to achieve a deeper understanding. While analyzing data to see the potential of zakah in Siak Regency is done by estimating the amount of zakah received, which is based on Gross Regional Domestic Product (GRDP) in Siak Regency. It is important to know that the estimation of zakah received by GRDP varies between countries.

According to Ahmed (2008), the average views of eight countries namely, Egypt, Pakistan, Indonesia, Qatar, Saudi Arabia, Sudan, Syria and Turkey are as follows: first view is 1.8%, second view is 3.9% and third view is 4.3%. In this study, the researcher calculates the potential of zakah by using the average estimate of zakah from eight countries, which is 4.3% and the calculation of the potential of 2.5% of income zakah. This is because researchers consider the nishab of income zakah, which is set at 85grams of gold per year with a zakah rate of 2.5% in accordance with BAZNAS Decree Number 22 of 2022 concerning Nisab Zakah on Income and Services (BAZNAS, 2023).

The collected information will be processed using data reduction, data description, and data categorization methods. Data categorization is carried out based on the comparative analysis method. Data categories are part of a group of data arranged based on certain thoughts, institutions, opinions, or criteria (Moleong, 1989). The processed data will be presented in the form of narrative text, which is a systematic, logical, and rational description according to the order or position of importance of the data. In addition, the data will also be presented in matrix time, which is a representation of data in tabular form filled with descriptions, with an emphasis on qualitative data interpretation.

To test the controllability of the data, the researcher adopted two methods, namely triangulation techniques and additional source checks. The triangulation technique focuses on data validity by utilizing elements outside the dataset as a form of confirmation or comparison. This approach involves checking the data using different sources of information and methods, allowing the researcher to verify the findings from multiple points of view. Meanwhile, the second method involves using external references to increase confidence in the validity of the data.

## **4. RESULT AND DISCUSSION**

### **4.1. Identification of Potential and Realization of BAZNAS Zakah Collection in Siak District**

#### **Zakah potential**

The potential of zakah in Indonesia is estimated to reach IDR217 trillion, which is equivalent to almost 10% of the state budget. But until now, the amount of zakah collected is only about 1.2%, amounting to Rp3 trillion. According to another view, the potential of zakah even reaches Rp400 trillion. Unfortunately, there are still obstacles in the "marketing" and distribution aspects of zakah which are related to the level of public trust in zakah management institutions so far (Nurhasanah & Suryani, 2018). Meanwhile, based on the results of interviews conducted with one of the amil staff of

BAZNAS Siak Regency in the field of collection. Who said that the potential for zakah in Siak Regency itself is around nearly 600 billion, which covers all aspects including oil palm companies and agriculture. But all of that has not been achieved until now.

To determine the potential of zakah in an area, it can be done by using certain proportions and one of them is from the Gross Regional Domestic Revenue (GRDP). In this research, researchers use the calculation of zakah potential based on GRDP and by referring to the average view of zakah estimation from eight countries which reaches 4.3% and the calculation of the potential 2.5% of income zakah.

**Table 1.** Zakah Potential of Siak Regency in 2018-2022 (Billion Rupiah)

Year	PDRB	Zakah Potential	
		2,5%	4,3%
2018	52.595.328,40	1.314.883,21	2.261.599,1212
2019	53.366.526,69	1.334.163,1673	2.294.760,6477
2020	53.311.013,10	1.332.775,3275	2.292.373,5633
2021	54.543.286,50	1.363.582,1625	2.345.361,3195
2022	56 605 988,30	1.415.149,7075	2.434.057,4969

*Source: BPS, GRDP of Siak Regency at Constant Prices by Business Field 2018-2022, (data processed)*

Table 1 above is a table that shows the potential of zakah in Siak Regency from 2018 to 2022. Based on data from table 4.1, it can be seen that in 2018 the potential for zakah reached Rp1,314,883.21 billion ( about 2.5% of GRDP) or Rp2,261,599.1212 billion per year (about 4.3% of GRDP), in 2019 it reached Rp1,334,163.1673 billion (about 2.5% of GRDP) or Rp2,294,760.6477 billion per year (about 4.3% of GRDP ), in 2020 it reached Rp1,332.775.3275 billion (about 2.5% of GRDP) or Rp2,292,373.5633 billion per year (about 4.3% of GRDP), in 2021 it reached Rp1,363,582.1625 billion (about 2.5% of GRDP) or Rp2,345.361.3195 billion per year (about 4.3% of GRDP), and finally in 2022 the zakah potential reached Rp1,415,149.7075 billion (about 2.5% of GRDP) or Rp2,434,057.4969 billion per year (about 4.3% of GRDP).

Therefore, it can be concluded that the potential of zakah in Siak Regency has increased every year, with an average of around Rp1,352,110.71 billion (estimated 2.5% of GRDP) or an average of around Rp2,325,630.42 billion per year (estimated 4.3% of GRDP). This situation creates an opportunity for BAZNAS Siak to increase the results of zakah fund collection in Siak District.

### **Realization of Zakah Fund Raising of BAZNAS Siak Regency**

Analysis of the realization of zakah fund collection is crucial to evaluate the extent to which the potential of zakah in a region is achieved, as well as an assessment of the performance of zakah management organizations (OPZ).



**Table 2.** Achievement of Zakah Collection in BAZNAS Siak Regency in 2018-2022

Year	Zakah Collection Achievement BAZNAS Kab. Siak (Rp)	Percentage (%)	
		2.5% GRDP	4.3% GRDP
2018	11.413.963.026	0,86	0,50
2019	15.480.485.406	1,15	0,67
2020	17.432.976.889	1,30	0,76
2021	19.971.891.533	1,46	0,85
2022	21.231.010.190	1,49	0,87
2023	22.524.942.009	-----	-----

*Source: Collection of Zakah Funds BAZNAS Siak Regency 2018-2023 (data processed)*

Based on the data listed in table 2, it can be concluded that zakah collection in Siak Regency in the period 2018 to 2022 varies between 0.86% to 1.49% with an average of 1.25% based on the opinion of 2.5% of GRDP. However, if using the assumption of 4.3% of GRDP, the figure becomes lower, ranging from 0.50% to 0.87% with an average of 0.73%. Despite the nominal increase in zakah collection in Siak Regency in 2023, it reached Rp22,524,942,009. However, because the GRDP data of Siak Regency in 2023 is not yet known, the percentage of achievement cannot be identified. This analysis shows that there is still a big opportunity for the National Amil Zakah Agency (BAZNAS) of Siak Regency to increase the amount of zakah collection in the region.

### **Realization of the Collection of Zakah, Infaq, and Alms (ZIS) Funds BAZNAS Siak Regency**

In this analysis, data related to the collection of Zakah, Infaq and Sadaqah (ZIS) funds at the National Amil Zakah Agency (BAZNAS) Siak Regency from 2016 to 2023 is presented:

**Table 3.** Growth of ZIS Collection of BAZNAS Siak Regency 2016-2023

Type	zakah	Infaq	Total
Year			
2016	9.580.815.768	327.868.803	9.908.684.571
2017	10.345.710.963	222.854.618	10.568.565.582
2018	11.413.963.026	432.356.823	11.846.319.849
2019	15.480.485.406	487.619.915	15.968.105.321
2020	17.432.976.889	271.138.072	17.704.114.961
2021	19.971.891.533	760.107.098	20.754.498.631
2022	21.231.010.190	681.951.906	21.912.962.069
2023	22.524.942.009	2.521.544.271	25.046.486.280

*Source: Zakah Management Report of BAZNAS Siak District 2016-2023*

Based on table 3, BAZNAS Siak Regency achieved positive growth in the collection of Zakah, Infaq, and Sadaqah (ZIS). ZIS collection experienced a significant increase from 2016 amounting to Rp9,908,684,571 until in 2023 it reached Rp25,046,486,280. In this case, zakah is the largest source of collection, with contributions increasing from year to year. Although infaq experienced fluctuations, its contribution also increased overall. This increase reflects the community's great participation in supporting charity and social welfare activities.

#### **4.2. Innovative Strategies of BAZNAS Siak Distric in the Collection Zakah, Infaq and Sadaqah Funds (ZIS)**

Initially, zakah governance in Siak Regency was done traditionally, where people paid their zakah in mosques and surau. This happened because at that time there was no official body or institution responsible for the management of zakah. However, in 2002, the regional office of the Riau Province Department of Religious Affairs (at that time) sent a letter to Siak District through Kasi Urais. Furthermore, there is a provision that says that everyone who serves as Kasi Urais automatically also becomes the secretary of the District Amil Zakah Agency (Ex Offcio), in accordance with the Zakah Management Law Number 38 of 1999. Until August 22, 2011, with the Decree of the Siak Regent Number 208/HK/KPTS/2011, Drs. H. Alfedri was then appointed as the new chairman for the period 2011 to 2014. During that period until now led by H. Samparis Bin Tatan, S.Pd.I for the 2022-2027 period, zakah management has experienced a significant increase, which is inseparable from government support for BAZNAS Siak Regency.

Development and supervision of zakah management must be carried out through structured strategic steps to achieve acceleration in the process of strengthening zakah management (Alfiani & Akbar, 2020). Based on interviews with collection staff of BAZNAS SIAK Regency, in its efforts to collect zakah, infaq and sadaqah funds, there are various strategies that have been used including:

a. GEMAR Siak Berzakah

The GEMAR (Community Movement) Siak Berzakah program is an initiative of BAZNAS Siak that aims to invite individuals who are well-off to give their zakah to BAZNAS, as a form of contribution to society. The purpose of the Siak Berzakah Community Movement (GEMAR) is to motivate the people of Siak Regency to pay zakah.

b. Forming a New UPZ

The National Amil Zakah Agency (BAZNAS) of Siak Regency has established a new Zakah Collection Unit (UPZ). UPZ is an entity formed by BAZNAS with the aim of supporting the process of collecting zakah, infaq and alms from citizens. BAZNAS Siak has now formed additional UPZs including village UPZ, mosque UPZ, and company UPZ. The establishment of UPZ was carried out with the intention of increasing public awareness regarding the obligation to pay zakah, infaq and sadaqah. In addition, the establishment of UPZ is also intended to facilitate the community in the process of paying zakah, infaq and alms.

c. SIKAH Program

Siak Berinfak dan Sedekah (SIKAH) is an initiative to improve the efficiency of donation collection by promoting the spirit of voluntary giving of

infaq and sedekah among Siak residents. These donations are collected through a tube-shaped container and collected within a certain period of time. The program aims to involve various levels of Siak society, including students, employees, and residents both individually and in groups, in collaboration with relevant institutions.

d. Muzakki Services

This service is designed to make it easier for individuals who wish to pay zakah to fulfill their obligations. BAZNAS Siak District provides various service options for muzakki, including:

- Online zakah payment. Muzakki can make zakah payments online through the official BAZNAS website or application.
- Payment of zakah through bank transfer. Muzakki can make zakah payments by transferring funds directly to the account of BAZNAS Siak Regency.
- Payment of zakah through UPZ. Muzakki can pay zakah through UPZ available in their neighborhood.
- Payment of zakah directly at the BAZNAS office. Muzakki have the option to pay zakah directly at the BAZNAS office in Siak District.

In addition to zakah payment services, BAZNAS Siak Regency also provides information and education about zakah to muzakki. This aims to improve muzakki's understanding of zakah. BAZNAS Siak Regency hopes that with comprehensive and quality muzakki services, the people of Siak Regency will be more active in paying zakah.

e. Partnership Program (CSR/DSKL)

This program is designed to improve community welfare through collaboration between BAZNAS Siak and private institutions or companies. In the BAZNAS Siak partnership program, there are two types of programs, namely:

- Corporate Social Responsibility (CSR) Program  
This CSR program involves the involvement of private institutions or companies in providing assistance to the community. The assistance can be in the form of funds, goods, or services.
- Social Fund for Institutional Partnerships (DSKL) Program  
This DSKL program involves BAZNAS Siak working with institutions or non-profit organizations to implement community empowerment programs. This program covers the fields of education, health, economy, or other social fields.

f. Zakah Campaign

BAZNAS Siak Zakah Campaign Program aims to provide wider information and better understanding to the public about zakah, as well as inviting them to be active in distributing zakah. Zakah campaigns can be conducted by various parties, including the government, zakah institutions, community organizations, and the general public. And this campaign can be done through various media and methods, such as mass media, social media, socialization activities, and fundraising activities. The collected zakah funds will be used for various mustahik empowerment programs including:

- Siak Cerdas Program, this program aims to increase access to education for underprivileged communities.

- Siak Dakwah Program, this program aims to increase public understanding of Islam.
- Siak Peduli Program, this program aims to help people who need help, such as victims of natural disasters and victims of other calamities.
- Siak Sehat Program, this program aims to improve access to health for the underprivileged.

In addition to the above strategies, especially in collecting zakah funds at BAZNAS Siak Regency, there are 2 other strategies, namely:

➤ Payroll System

Payroll System is a mechanism for direct deduction of employees' net salary automatically. The payroll system, better known as payroll, is a way for the Company to manage employee salary payments efficiently. The use of this system is very important for the Company because it can help in the employee payroll process. In the Regulation of the National Amil Zakah Agency Number 2 of 2016 concerning the Establishment and Work Procedures of the Zakah Collection Unit, it is explained that the payroll system (Payroll) is a mechanism in which zakah deductions are applied directly to the employee's net salary (Ministry of Religious Affairs, 2016).

➤ Through UPZ

The establishment of the Zakah Collection Unit (UPZ) aims to support the collection of zakah at BAZNAS Siak Regency. UPZ is divided into various levels, such as UPZ Kampung, UPZ Kecamatan, UPZ Mesjid, and so on. This UPZ plays an important role in increasing the amount of zakah collected.

In the process of collecting zakah funds, the role of the government is very significant. In almost all sectors, the Siak District government participates in this activity. For example, in the payroll system program, government policy has an important role. When the payroll system is implemented, there needs to be provisions from government regulations that govern it. The government also makes an appeal to the State Civil Apparatus (ASN) and the community to be willing to give zakah through the National Amil Zakah Agency (BAZNAS) of Siak Regency.

Furthermore, especially for the collection of infaq and alms funds in the Washing the Wounds of Palestine program, BAZNAS Siak has a new strategy including;

- Dongeng Amal, BAZNAS Siak's charity storytelling program aims to invite charity and at the same time increase public understanding and awareness, especially children about zakah.
- Friday Infaq for Palestine, BAZNAS Siak Regency promotes Friday Infaq for Palestine, the purpose of this infaq is to provide assistance to our brothers and sisters in Palestine who are suffering from the ongoing conflict.
- Cooperation with other organizations and institutions, BAZNAS cooperates with various organizations and other institutions with the aim of helping the Palestinian people. This cooperation is carried out with the intention of enhancing harmonious and effective cooperation in providing assistance to the Palestinian people.
- Digital Content for Fundraising, BAZNAS Siak utilizes digital content to invite the public to participate in donation activities to help Palestine.

- And other Fundraising Events such as lectures, recitations etc.

To support the collection of infaq and sadaqah funds, BAZNAS Siak collaborates with two major institutions, namely the Indonesian Ulema Council and the Education Office. In this context, the Indonesian Ulema Council of Siak Regency appealed to all mosques to donate infaq on Friday through BAZNAS Siak Regency, as a form of support for Palestine. Meanwhile, the Department of Education appealed to schools to donate to help the victims in Palestine.

In an effort to maintain public trust in BAZNAS Siak Regency when distributing Zakah, Infaq and Sadaqah (ZIS), BAZNAS Siak Regency actively publishes the programs that have been carried out and the successes that have been achieved. Because the performance of zakah is strongly influenced by the level of public trust and compliance in carrying out the obligation to pay zakah (Al-Ayubi & Herindar, 2022). This aims to make people know clearly the purpose of using the funds they have donated. In addition, BAZNAS Siak Regency has also developed a notification system that notifies each donor when they donate their infaq, sadaqah or zakah funds. Donors will get an incoming message confirming that their donation has been received by BAZNAS. This step was taken to provide a sense of security and relief to the community, ensuring that their contributions have been properly delivered to BAZNAS Siak District. To assess how effective the strategy used is, BAZNAS Siak Regency regularly conducts evaluations. This evaluation is carried out every week and at least 2-1 times every month to ensure that the strategy is running as expected.

BAZNAS Siak faces several challenges in implementing its programs. One of the obstacles arises when they hold an event, but unfortunately the event does not attract many people so that community participation is limited. Another example is the charity fairy tale event that has not been well known in Siak District, so school principals are still hesitant in giving permission to organize such an event in their school environment. In addition, there are limited human resources who have the ability to implement BAZNAS programs well, such as the lack of storytellers who are able to act out charity stories, and speakers or lecturers who have strong values or appeal that can invite people to donate or participate in charity activities respectively. In his research, Haryadi *et al.*, (2022) said that the Zakah Management Organization (OPZ) in Indonesia must improve its technological aspects. So that in the context of changing times and technological advances, the use of adaptive and innovative strategies is the main key in ensuring the sustainability and success of the ZIS fund collection program.

## **5. CONCLUSION AND RECOMMENDATION**

By comprehending the potential and devising appropriate strategies, BAZNAS can enhance the efficiency of obtaining Zakah Infaq and Sadaqah (ZIS) funds. From the research findings above, it can be concluded that the potential of zakah in Siak Regency has increased every year, with an average of around Rp1,352,110.71 billion (estimated 2.5% of GRDP) or Rp2,325,630.42 billion per year (about 4.3% of GRDP). BAZNAS Siak has an opportunity to enhance the collection of zakah funds in Siak Regency through this situation. Zakah collection in Siak District during the 2018-2022 period varied between 0.86% and 1.54%, with an average of 1.26%, according to the opinion of 2.5% of the GRDP.

However, if using the assumption of 4.3% of GRDP, the figure becomes lower, ranging from 0.50% to 0.89% with an average of 0.73%. Despite the nominal increase

in zakah collection in Siak Regency in 2023, it reached Rp22,023,939,982. However, because the GRDP data of Siak Regency in the same year is unknown, the percentage of achievement cannot be identified. This analysis shows that there is still a great opportunity for the National Amil Zakah Agency (BAZNAS) of Siak Regency to increase the amount of zakah collection in the region. ZIS collection has experienced a significant increase from 2016 amounting to IDR 9,580,815,768 until in 2021 it reached IDR 20,754,498,631. In this case, zakah is the largest source of collection, with contributions increasing from year to year. Although infaq has fluctuated, its contribution has also increased overall.

In addition, in an effort to raise ZIS funds, BAZNAS Siak Regency implements various innovative strategies. This strategy includes the implementation of programs such as: GEMAR Siak Berzakah, Establishment of New UPZ, SIKAH Program, Muzakki Services, Partnership Program (CSR/DSKL), and Zakah Campaign. In addition, BAZNAS Siak Regency also has a special strategy for collecting zakah funds, namely through the Payroll System and UPZ. In particular, when it comes to collect infaq and sadaqah for Palestinian victims, BAZNAS Siak employs supplementary strategies, which include charity storytelling, Friday infaq for Palestine, collaborations with other entities, utilization of digital content in fundraising, and hosting diverse fundraising events. To assess the effectiveness of the innovative strategies implemented, BAZNAS Siak Regency regularly conducts weekly and monthly evaluations involving all aspects of the strategy.

To enhance the collection of zakah in Siak District, BAZNAS Siak needs to optimize this increase with more efficient strategies. Evaluating the percentage of zakah funding based on various assumptions, such as PDRB, becomes crucial to establish more accurate figures in line with reality. Programs like GEMAR Siak Berzakah and specific strategies for collecting ZIS funds need to be carefully considered to enhance the effectiveness of fundraising. Regular evaluation of the innovative strategies employed becomes an essential step, involving all aspects of the strategy for an overall efficiency improvement.

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