

ANALYSIS OF SHARIA LEADERSHIP IN THE POLICY OF COLLECTING ZAKAT ON THE STATE CIVIL APPARATUS (ASN) OF THE MINISTRY OF RELIGION

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ABSTRACT

This research aims to: First, Understanding the policy of collecting zakat on the State Civil Apparatus (ASN) of the Ministry of Religion of Bangkalan Regency. Second, His leadership style in collecting zakat on the State Civil Apparatus (ASN) of the Ministry of Religion of Bangkalan Regency. This research uses descriptive qualitative research. Data sources were obtained through primary data and secondary data with data collection procedures through observation, interviews, and documentation. Some of the people who were used as informants were the Head of the Bangkalan Regency Ministry of Religion, and Employees of the Bangkalan Regency Ministry of Religion Office. The results of this study state that: First, the collection or collection of zakat funds in the State Civil Apparatus of the Ministry of Religion of Bangkalan Regency by 1) Collection is by deducting the salary of 2.5% by the salary treasurer, 2) Distribution for the distribution of professional zakat in the Ministry of Religion of Bangkalan Regency is submitted to Baznas Bangkalan by 40% while for 60% it is distributed by UPZ Ministry of Religion of Bangkalan Regency. Second, at the level of the leadership has done Sharia leadership style (Sharia Leadership) including by 1) Loving the Truth (level of doubt, firm), 2) Keeping Amanah (Trust, Commitment), 3) Sincerity in Serving, 4) Good in Association, 5) Wisdom (Justice, Tolerance).

Keywords: Sharia Leadership, Zakat Management, State Civil Apparatus (ASN)

INTRODUCTION

Zakat is one of the potential sources of state revenue. Even in the early development of Islam, zakat became the main source of income. During the reign of Caliph Umar bin Khattab, zakat proved to be quite effective in overcoming poverty. Muadz bin Jabal (amil zakat in Yemen) once sent his zakat collection to Caliph Umar bin Khattab, because there were no more poor people in Yemen.¹

Zakat is the third pillar of Islam which has a very important and strategic role in terms of Islamic teachings, because it is one of the tools of income distribution that plays a role in the development of community welfare. If zakat is managed properly, it can encourage economic growth. The importance of paying zakat is mainly because the order contains a social mission, because its purpose is very clear and has an impact on the

¹ Firman Setiawan, "Utilization of Zakat on Salt Pond Results as Productive Investment Funds in the Salt Industry Sector in Madura," *ICONIS: International Conference on Islamic Studies*, 2019, 29.



welfare of mankind. Professional zakat or income zakat is actually a new term in Islamic fiqh.²

Islam plays a role in sharia and its legal provisions, one of which concentrates on poverty alleviation by finding solutions in various aspects. One of the ways that can be used in alleviating poverty is through the correct and targeted collection, management and distribution of zakat given from the rich Muslim community to the poor Muslim community, between muzakki and mustahiq.³

Zakat Management Law Number 23 Year 2011 is one of the laws passed by the Indonesian government to regulate zakat affairs carried out by the National Amil Zakat Agency (Baznas). In this regulation there is also an amil zakat organization established by the community, namely LAZ (Lembaga Amil Zakat), besides that Baznas must form UPZ (zakat collection unit) to help collect funds from the zakat community.⁴ Based on Baznas data for 2021-2022, the potential for zakat in Indonesia reaches 5,839,822,740,596.70 trillion rupiah, and the ministry of religion contributes 5,600,000,000,000 billion with the number of ASN 2,873 million people, the fact is that the potential for zakat is still not optimally realized, so it is still not the main indicator in general welfare in Indonesia.⁵

Bangkalan is one of the districts on the island of Madura which is divided into 18 sub-districts and 281 villages or more specifically consists of 273 villages and 8 sub-districts, with a total population of 1,060,377 people. but people who work as civil servants in Bangkalan Regency with the number of men as many as 3,661, women as many as 3,975 so the overall total of 7. 636. of these, 6,011 are functional officers, 923 are structural officers, and civil servants within the bangkalan district government currently consist of 9,870 civil servants.⁶ the potential for professional zakat in Bangkalan of 9.8 billion is in 26th position in the accumulation of State Civil Apparatus (ASN) based on class and professional zakat in East Java Regency 2022. While the realization of professional zakat in Bangkalan in 2022 was 1.2 billion based on data available at Baznas Bangkalan Regency.⁷

² Musfira Akbar, "Professional Zakat Management of State Civil Apparatus," *Journal of Sharia Economic Law* 2, no. 2 (2018): 110–23, doi:10.26618/j-hes.v2i2.1619.

³ Hammam and Muttaqin Choiri, "Productive Zakat Development Model by Amil Zakat Institution in Madura Community Economic Empowerment," *National Seminar on Sociology* 2 (2021): 135.

⁴ Siti Mualimah and Edi Kuswanto, "Implementation of Professional Zakat Management of State Civil Apparatus of the Ministry of Religious Affairs of Demak Regency," *Islamic Management and Empowerment Journal* 1, no. 1 (2019): 46, doi:10.18326/imej.v1i1.45-62.

⁵ Maulidi, "Analysis of the Potential of Professional Zakat on State Civil Apparatus of the Ministry of Religion Study at BAZNAS Sidoarjo Regency" (State Islamic University of Maulana Malik Ibrahim Malang, 2023), 2.

⁶ Central Bureau of Statistics of Bangkalan Regency

⁷ Interview with Mr. Drs. H. Imam Hidayat, M.Si. As Commissioner of Baznas Deputy Chairman III, on September 05, 2023.



This professional zakat has great potential in each region to help the community or mustahik in the area for their daily needs but in each region it is not maximized in its collection even though in each region there is already a zakat collection institution, such as research conducted by Nur Aini first, that in paying zakat muzakki Bangkalan is still minimal who pay their maal zakat through Baznas they prefer the traditional way by giving directly to mustahik. Second, Baznas' strategy in attracting muzakki must maximize promotion through religious leaders, the community, and the website.⁸

From the above statement, religious leaders in Bangkalan Regency are needed in their leadership methods or styles so that they can attract muzakki to pay their professional zakat to the Amil Zakat Agency in Bangkalan Regency. So that the potential for professional zakat of the State Civil Apparatus (ASN) in Bangkalan Regency every year reaches 9.8 billion according to the class and professional zakat of East Java Regency in 2022.⁹

So based on the above background, the researcher is interested in using the title **"Analysis of Sharia Leadership in the Zakat Collection Policy of the State Civil Apparatus (ASN) of the Ministry of Religion of Bangkalan Regency"**. Because the goal is to know and understand the policy of collecting zakat on the State Civil Apparatus (ASN) of the Ministry of Religion in Bangkalan Regency, and to find out the analysis of sharia leadership in collecting zakat on the State Civil Apparatus (ASN) of Bangkalan Regency.

LITERATURE REVIEW

1. Sharia Leadership

Sharia leadership is the value, theory and practice of leadership in general that is based on sharia values. Substantively, sharia leadership is the same as prophetic leadership, which clearly emphasizes the dimensions of the heart, soul, and spiritual vision in the process of forming an order and system. There are 5 indicators of sharia leadership or leadership style in Islam, namely.¹⁰

No	Dimension	Indicator	Source
1.	Love the truth	1. Degree of hesitation 2. Assertiveness	Qs. Al-Baqarah Verse 147
2.	Keeping the trust	1. Trust 2. Commitment	Qs. Al-Mukminun Verse 8
3.	Sincere in serving	Level of devotion	Qs. Adz-Dzariat Verse 56
4.	Good in socializing	Hospitality	Qs. Al-Hujarat Verse 10
5.	Wisdom	1. Fairness	Qs. An-Nahl Verse

⁸ Maulidi, "Analysis of the Potential of Professional Zakat on State Civil Apparatus of the Ministry of Religion Study at BAZNAS Sidoarjo Regency," 13.

⁹ Sitti Mualmah, "Management of professional zakat in the Ministry of Religious Affairs of Demak Regency", (2018), 65

¹⁰ Miftachul Jannah, Suwardi, and Setia Iriyanto, "Analysis of Islamic Leadership on Employee Performance (Case Study at PT. Bank Muamalat Indonesia Tbk, Semarang Branch)," *Unimus Journal* 12, no. 1 (2016): 21, doi:10.15900/j.cnki.zylf1995.2018.02.001



	2. Tolerance	90
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2. Zakat on Profession

Zakat according to the language, means nama' = fertility, thaharah = purity, barakah = blessing and also means tazkiyah = purify. With zakat is expected to bring fertility of reward. Therefore, the name of the treasure that is issued is called zakat. Zakat is the fact that the soul is pure from miserliness and sin. Zakat is a certain amount of property that must be issued by people who are Muslim and given to the groups entitled to receive it (the poor and so on) according to the provisions set by syarak. Zakat is the third pillar of the Pillars of Islam. Meanwhile, according to shari'ah terminology (shara'ah terms), the meaning of zakat means an obligation on property or an obligation on a certain amount of property for a certain group at a certain time.¹¹

In article 1 paragraph 2 of Law Number 23 of 2011 concerning zakat management, it is explained that "Zakat is an asset that must be issued by a Muslim or business entity to be given to those entitled to receive it in accordance with Islamic law".¹² From the description above, it can be concluded that zakat is part of the property / wealth (which has economic value, either fixed or mobile) of a person and / or business entity who is Muslim who must be issued if it has reached nishab and haul for the benefit of the community.

3. Zakat Collection Policy

Professional Zakat Management is discussed in the management of zakat in general, based on law No. 23 of 2011 professional zakkat can be issued directly when receiving or after being calculated after a certain time. The management of professional zakat is:

- a. Collection
Collection is an activity carried out to obtain zakat, infaq and sadaqah funds from muzaki.
- b. Distribution
Distribution is an activity where zakat can reach the right mustahik. Zakat is given to certain groups because it contains economic, social, and spiritual values.
- c. SWOT Analysis
Analysis that includes 4 categories, namely: strengths, weaknesses, opportunities, and threats (treath) so that it is known as SWOT analysis.¹³

RESEARCH METHODS

1. Research Location

This research was conducted in the State Civil Apparatus (ASN) of the Ministry of Religion in Bangkalan Regency.

2. Subjects and Objects of Research

¹¹ Sahara Pakpahan Elpianti, "Scholars' Views on Professional Zakat," *Al-Hadi Journal* III, no. 2 (2018): 629.

¹² Mualimah and Kuswanto, "Implementation of Professional Zakat Management of State Civil Apparatus of the Ministry of Religious Affairs of Demak Regency," 46.33.

¹³ Maulidi, "Analysis of the Potential of Professional Zakat on State Civil Apparatus of the Ministry of Religion Study at BAZNAS Sidoarjo Regency," 32.



This research was conducted at the State Civil Apparatus (ASN) of the Ministry of Religion in Bangkalan Regency. The reason for choosing this location is to find out how the zakat collection policy on the State Civil Apparatus (ASN) at the Ministry of Religion in Bangkalan Regency.

The object of research is an objective approach or scientific approach applied in research. The object of this research is the Ministry of Religion of Bangkalan Regency by focusing on the policy of collecting zakat on workers in the Ministry of Religion of Bangkalan Regency.

3. Data Types and Sources

The type of research used is qualitative-descriptive, which is research that produces information in the form of notes and descriptive data contained in the text under study. And the classification of data in this study is classified into two types, first primary data and second secondary data. Primary data is obtained by means of direct interviews, observation, and documentation. While secondary data is obtained from related agencies.

1. Primary Data

In order to obtain the data needed in the research, primary data is based on a direct review of the object under study. The field study conducted in this research is to go directly to the location of the object under study by conducting interviews with research subjects.

2. Secondary Data

Secondary data is data that is used as a complement to launch the research process, this secondary data is carried out through literature studies, both from book literature and documentation or archives related to the object of research. Literature study is data collection obtained from books, literature, the internet and other sources related to this research.

4. Data Collection Technique

The techniques used in collecting data for this research are observation, in-depth interviews and documentation.

1. Observation Method

Observation is part of data collection. Observation means collecting data directly from the field. In the qualitative tradition, data will not be obtained behind a desk, but must go to the field, to neighbors, to organizations, to communities. Observed data can be a description of attitudes, behavior, behavior, actions, the whole interaction between people. Observation data can also be in the form of interactions in an organization or the experience of members in the organization.¹⁴

2. Interview

Interviews (interviews) are conducted to obtain information, which cannot be obtained through observation or questionnaires. This is because researchers cannot observe everything. Not all data can be obtained by observation. Therefore, researchers must ask questions to participants. Questions are very important to capture people's perceptions, thoughts, opinions, feelings about a

¹⁴ Raco, *Qualitative Research Methods Types, Characteristics and Advantages* (Jakarta: PT Gramedia Widiasarana Indonesia, 2010), 112.



symptom, event, fact or reality. By asking questions the researcher enters into the realm of other people's thoughts, gets what is in their minds and understands what they think. Because people's perceptions, feelings, thoughts are very meaningful, understandable and can be made explicit and analyzed scientifically.

3. Documentation

The documents collected from this technique are in the form of a description of the state civil apparatus.

RESULTS AND DISCUSSION

1. Overview of the Ministry of Religious Affairs of Bangkalan Regency

The Ministry of Religious Affairs is the Ministry in charge of organizing government in the field of religion. The proposal for the establishment of the Ministry of Religious Affairs was first submitted by Mr. Muhammad Yamin at the Great Meeting (Session) of the Indonesian Independence Preparation Efforts Investigation Board (BPUPKI), on July 11, 1945. In the meeting, Mr. Muhammad Yamin proposed that a special Ministry should be established, which is related to religion.

The Bangkalan Regency Ministry of Religious Affairs office is located in Bangkalan City, precisely on Jl. Soekarno Hatta No. 9a, Wr 08, Mlajah, Bangkalan District, approximately 3.8 Km from the center of Bangkalan City. Drs. H. Akhmad Sururi, M.Pd., as the current Head of the Bangkalan Regency Ministry of Religious Affairs Office. The Office of the Ministry of Religious Affairs of Bangkalan Regency has 6 sections, namely Madrasah Education, Islamic Boarding School Education, Islamic Religious Education, Islamic Guidance, Hajj and Umrah Organizers, and Zakat and Waqf Organizers. The Bangkalan Regency Ministry of Religious Affairs Office is under and responsible to the Head of the Regional Office of the Ministry of Religious Affairs of East Java Province.

Vision and Mission of the Ministry of Religious Affairs of Bangkalan Regency:

Vision

"The Realization of a Religious, Harmonious, Intelligent, and Prosperous Inner and Outer Bangkalan Regency Community in the Context of Realizing a Sovereign, Independent, and Personality Based on Gotong Royong".

Mission

1. To improve the understanding and experience of religious teachings.
2. Strengthening Intra and Interfaith Harmony.
3. Providing Equitable and Quality Religious Life Services.
4. Improving the Usefulness and Quality of Management of Religious Economic Potential.
5. Realizing the Implementation of Quality and Accountable Hajj and Umrah.
6. Improving Access and Quality of Religiously Characterized Public Education, Religious Education in Public Education Units, and Religious Education.¹⁵

¹⁵ Ali Zainal Abidin, "The Quality of Hajj Services at the Bangkalan Regency Ministry of Religious Affairs Office" (State Islamic University Sunan Ampel Surabaya, 2023).



2. Leadership Model or Zakat Management Policy at the Ministry of Religious Affairs of Bangkalan Regency

An organization, be it a government organization or a community organization, always expects good leadership so that the implementation of its tasks and activities can run effectively and efficiently, and can achieve the goals of the organization. Meanwhile, in the implementation of activities in an organization, there is always a delegation of tasks from a leader to his subordinates. This delegation of tasks is intended to facilitate and accelerate the completion of tasks properly, in other words, it must be accompanied by skills, work enthusiasm, discipline and responsibility.

Leaders have the authority to make policies with the aim that all the processes of achieving their organization can be well organized. The Ministry of Religion of Bangkalan Regency is a government organization engaged in the religious field in which there is a field of zakat and waqf. In its management includes collection and distribution activities. In order to carry out a series of activities, of course, there is something called the delegation of tasks from the leadership to the staff or subordinates in order to facilitate and accelerate the performance of the organization.

From the employee policy at the Ministry of Religion of Bangkalan Regency carried out by the leader, including based on aspects of sharia leadership, it has been carried out through:

1. Loving the Truth (Level of Doubt and Firmness)

Loving the truth is in accordance with the Qur'an letter Al-Baqarah verse 147 which reads "The truth is from your god so do not be among those who doubt". From the aspect of sharia leadership about loving the truth and related to Al-Qur'an letter Al-Baqarah verse 147, Mr. Drs. H. akhmad Sururi as the head of the Bangkalan Regency Ministry of Religion Office said that "I always comply with the regulations that have been given to the Bangkalan Regency Ministry of Religion regarding professional zakat".

So in this case the leader of the Bangkalan Regency Ministry of Religion has carried out in accordance with Law No. 23 of 2011 concerning the management of zakat, article 4 paragraph 2 states that one of the assets that must be issued zakat is income and services. Then in accordance with the Bangkalan Regent Regulation No.451.12/1057/433.012/2022 on February 12, 2022 regarding professional zakat is imposed on employees who already have positions or structural at 2.5% of their income with a total of 736 employees who have positions, while non-structural ones pay infaq or shadaqah according to the 3rd or 4th class with a total of 7,927 employees. Then Baznas Bangkalan issued decision Number 01/SK/BAZNAS.BKL/VII/2023 concerning the Determination of the Management of the Zakat Collection Unit (UPZ) at the Office of the Ministry of Religion of Bangkalan Regency so that UPZ collects professional zakat.

2. Maintaining Amanah (Trust and Commitment)

Maintaining Trust is in accordance with the Al-Qur'an Surah Al-Mu'minun verse 8 which means "and (fortunate) those who keep their trusts and promises". From the aspect of sharia leadership about maintaining trust and related to the verse, Mr. Drs. H. akhmad Sururi as the head of the Bangkalan Regency Ministry of Religious Affairs Office said that "in accordance with the Law regarding professional zakat and also the Bangkalan Regent's circular letter, I ordered



employees to fill in a blank or statement letter regarding the deduction of professional zakat by deducting 2.5% of their salary and for the blank or statement letter I am not required to fill it in".

So in this case at the Bangkalan Regency Ministry of Religion in accordance with the Law and the Bangkalan Regency Regent's circular regarding professional zakat, the leadership conducts a mapping of readiness regarding professional zakat explicitly to employees to deduct 2.5% of their salary to pay professional zakat at the Bangkalan Regency Ministry of Religion. By filling in the blank or statement letter about zakat or infaq sadaqah that has been provided even though the balanko or statement letter about zakat or infaq sadaqah is not required but many employees at the Bangkalan Regency Ministry of Religion fill in and they accept to issue their professional zakat at the Bangkalan Regency Ministry of Religion which is submitted to the UPZ of the Bangkalan Regency Ministry of Religion then handed over.

3. Sincerity in Serving (Level of Devotion)

Sincerity in serving is in accordance with the Qur'an letter Adz-Dzariat verse 56 which means "and I did not create jinn and humans but that they serve me". From the aspect of sharia leadership about sincere service and related to the ayar, Mr. Drs. H. akhmad Sururi as the head of the Bangkalan Regency Ministry of Religion Office said that "Baznas Kabupaten Bangkalan formed UPZ in agencies in the Bangkalan Regency area, one of which is the Ministry of Religion of Bangkalan Regency with the formation of UPZ in every agency in the Bangkalan Regency area, it is hoped that it can manage professional zakat in these agencies such as the Ministry of Religion of Bangkalan Regency there is UPZ which manages professional zakat at the Ministry of Religion of Bangkalan Regency from the salary treasurer then in UPZ given to Baznas and managed by UPZ Ministry of Religion of Bangkalan Regency, for UPZ at the Ministry of Religion of Bangkalan Regency chaired by Mr. Fathorrozi'.

So in this case the leadership of the Ministry of Religion of Bangkalan Regency has carried out this leadership in a way that the leader maintains the mandate of Baznas formed UPZ Ministry of Religion of Bangkalan Regency in the management of professional zakat.

4. Good in Association (Hospitality)

Good in association and in accordance with sharia leadership, Mr. Drs. H. akhmad Sururi as the head of the Bangkalan Regency Ministry of Religious Affairs Office said that "The leadership style that I apply in association at the Bangkalan Regency Ministry of Religion is by taking a personal approach to our staff, in order to create a good relationship between leaders and staff and in this way employees may be able to issue their professional zakat at the Bangkalan Regency Ministry of Religion and they are aware that issuing professional zakat is mandatory for every Muslim and also mandatory for people who have a salary ".

So in this case the leadership of the Ministry of Religion of Bangkalan Regency has done by means of the leadership style applied by taking a personal approach to the staff of the Ministry of Religion of Bangkalan Regency, in order to create good relations between leaders and staff at the Ministry of Religion of Bangkalan Regency.



5. Wisdom (Justice and Tolerance)

Wisdom in accordance with sharia leadership, Mr. Drs. H. Akhmad Sururi as the head of the Bangkalan Regency Ministry of Religious Affairs Office said that, "My leadership style in this policy I free to my employees such as pouring ideas or innovations owned by my staff or employees, with this it might be able to make the Bangkalan Regency Ministry of Religion more advanced again, one of which is regarding professional zakat and can be number 1 of the agencies in the Bangkalan Regency area regarding professional zakat to Baznas Bangkalan Regency".

In this case, the leadership of the Bangkalan Regency Ministry of Religion also does this by giving freedom to staff to express ideas or innovations owned by these staff in that way, maybe the staff has a better way to advance the Ministry of Religion of Bangkalan Regency which is even better.

From the explanation above, the leadership of the Bangkalan Regency Ministry of Religion has implemented shariah leadership indicators or leadership styles at the Bangkalan Regency Ministry of Religion Office.

3. Zakat Fund Collection of State Civil Apparatus (ASN) Ministry of Religious Affairs Bangkalan Regency

Zakat collection is an activity that includes planning, implementation, supervision of collection and distribution and utilization. This collection is carried out by the National Amil Zakat Agency formed by the Government which is organized in the form of a body or institution.

Law Number 23 of 2011 concerning zakat management is a regulation that explains Baznas is a Non-Structural Government Institution that is independent and responsible to the Government through the Minister of Religion. While the types of zakat in article 4 paragraph 1 and 2 of the Law are zakat mal and zakat fitrah. Zakat mal includes gold, silver, commerce, agriculture, income, services, and others.

Baznas Bangkalan collects funds by cooperating with UPZ (Zakat Collection Unit) in every agency in Bangkalan Regency, and can also make online payments by transferring or also directly given to Baznas Bangkalan Regency. This is done to make it easier for muzakki and the State Civil Apparatus (ASN) to pay their professional zakat.

Accumulation of Professional Zakat Collection of State Civil Apparatus (ASN) of the Ministry of Religious Affairs of Bangkalan Regency in 2022

Month	Year 2022
January	Rp. 24.999.800
February	Rp. 24.999.800
March	Rp. 24.999.800
April	Rp. 24.999.800
May	Rp. 24.999.800
June	Rp. 24.999.800
July	Rp. 24.999.800
August	Rp. 24.999.800
September	Rp. 24.999.800
October	Rp. 24.999.800
November	Rp. 24.999.800



December	Rp. 24.999.800
Total	Rp. 299.997.600

Data source: UPZ Ministry of Religious Affairs Bangkalan Regency

Rekap Pengumpulan ZIS Baznas Kabupaten Bangkalan Tahun 2022

Month	Zakat	Infak/Shadaqoh	Total
January	Rp. 800.000	Rp. 66.975.000	Rp. 67.775.000
February	Rp. 1.050.000	Rp. 63.681.705	Rp. 64.731.705
March	Rp. 3.949.700	Rp. 84.918.430	Rp. 88.868.130
April	Rp. 42.017.000	Rp. 66.905.501	Rp. 108.922.501
May	Rp. 29.764.000	Rp. 79.148.500	Rp. 108.912.500
June	Rp. 43.061.000	Rp. 83.241.015	Rp. 126.302.015
July	Rp. 32.194.000	Rp. 86.007.101	Rp. 118.201.450
August	Rp. 29.449.000	Rp. 89.013.781	Rp. 118.462.781
September	Rp. 30.731.000	Rp. 84.814.462	Rp. 115.545.462
October	Rp. 24.715.026	Rp. 81.790.069	Rp. 106.505.095
November	Rp. 35.527.163	Rp. 82.791.962	Rp. 118.319.125
December	Rp. 39.918.013	Rp. 104.611.480	Rp. 114.529.493
Total	Rp. 313.176.251	Rp. 973.899.006	Rp. 1.287.075.257

Data source: Baznas Bangkalan Regency

From the table above, the collection of zakat funds carried out by the Bangkalan Regency National Amil Zakat Agency was recorded at 1,287,075,257 billion. The total fund is only about 299. 997,600 million rupiah per year from the professional zakat of the State Civil Apparatus (ASN) of the Ministry of Religion of Bangkalan Regency.

Judging from the table above, according to Mr. H. Wafir, S.Ag., M.Si as the Head of the Administration Subdivision "At the Ministry of Religion of Bangkalan Regency, the achievement of professional zakat is quite good even though it is not required to issue professional zakat but from the results of professional zakat collection calculated annually by Baznas Bangkalan Regency, the Ministry of Religion of Bangkalan Regency is number 4 for professional zakat expenditures from various agencies in the Bangkalan area".

Although the Ministry of Religious Affairs of Bangkalan Regency is not obliged to pay professional zakat, but the level of awareness of employees at the Ministry of Religious Affairs of Bangkalan Regency is still a lot of understanding about issuing professional zakat, this makes the Ministry of Religious Affairs of Bangkalan Regency in rank number 4 in the issuance of professional zakat in various agencies in the Bangkalan region. If the employees of the Ministry of Religious Affairs of Bangkalan Regency have more awareness, then the Ministry of Religious Affairs of Bangkalan Regency is number 1 in the issuance of professional zakat in various agencies in the Bangkalan Regency area.

Therefore, it needs self-awareness to pay professional zakat in the Ministry of Religion of Bangkalan Regency as what was conveyed by Mr. Fathorrozi as the head of UPZ of the Ministry of Religion of Bangkalan Regency, "There are about 10% of muzakki from among the State Civil Apparatus (ASN) of the Ministry of Religion of Bangkalan Regency who do not pay their professional zakat, they prefer to pay their



zakat directly to mustahik. When employees are asked, they answer that they have paid their professional zakat at home by giving it to orphans".

The awareness of employees at the Ministry of Religion of Bangkalan Regency who do not want to issue professional zakat at the Ministry of Religion of Bangkalan Regency is around 10% of the 287 employees at the Ministry of Religion of Bangkalan Regency they prefer to issue privately or individually as conveyed by Mr. Wadud, S.Sos I. M. Pd I as the Head of KUA Kec. Arosbaya "I give it directly to mustahik who are in need, in my opinion, professional zakat is better to pay directly without any binding rules".

From the above response from one of the employees who do not want to issue professional zakat at the Ministry of Religion of Bangkalan Regency, they prefer to be given directly to people in need and also without any binding rules for the professional zakat.

Of the 287 employees, about 90% of the people who pay professional zakat at the Ministry of Religion of Bangkalan Regency, employees consider that paying professional zakat is important, especially as Muslim citizens are obliged to pay their professional zakat, as conveyed by the employee of the Ministry of Religion of Bangkalan Regency, Mrs. Sainiyah, S.Ag., M.H as an Islamic Religious Counselor at the Ministry of Religion of Bangkalan Regency said, "There is professional zakat at the Ministry of Religion of Bangkalan Regency which is very helpful for us employees at the Ministry of Religion of Bangkalan Regency because when we hold money and do not immediately deduct our salary for professional zakat we will definitely forget to pay our professional zakat because we are Muslim citizens so it is obligatory to pay our professional zakat".

From the above response that at the Ministry of Religion of Bangkalan Regency, employees want to pay their professional zakat, the employees also realize that professional zakat is mandatory for Muslims who have a job.

The Bangkalan Regency Ministry of Religious Affairs in collecting zakat funds, at least carries out several strategies such as being required to fill in blanks or statement letters regarding zakat or infaq sadaqah which are carried out so that employees of the Bangkalan Regency Ministry of Religion issue their professional zakat at the Bangkalan Regency Ministry of Religion.

Baznas in collecting professional zakat from employees in agencies in Bangkalan is based on the instruction of the Bangkalan Regent No. 451. 12/1057/433.012/2022 on February 12, 2022 concerning professional zakat imposed on employees who already have a position or are structural at 2.5% of their income with a total of 736 employees who have a position, while those who are not structural pay infaq or shadaqah according to the 3rd or 4th class with a total of 7,927 employees. Then Baznas Bangkalan issued a decision Number 01 / SK / BAZNAS.BKL / VII / 2023 concerning the Determination of the Management of the Zakat Collection Unit (UPZ) at the Office of the Ministry of Religion of Bangkalan Regency so that UPZ collects professional zakat for employees at the Ministry of Religion of Bangkalan Regency.

The Ministry of Religion of Bangkalan Regency in collecting zakat funds is by deducting 2.5% of their salary by the salary treasurer of the Ministry of Religion of Bangkalan Regency for Civil Servants (PNS) at the Ministry of Religion of Bangkalan Regency for those who are not PNS, their salary is deducted according to the class of



15,000 thousand rupiah. Then after the salary is deducted by the salary treasurer, it is submitted to the UPZ of the Ministry of Religion of Bangkalan Regency. (Interview Chairman of UPZ Ministry of Religious Affairs Bangkalan Regency Mr. Fathorozi)

For the distribution of professional zakat in the Ministry of Religion of Bangkalan Regency, namely by giving it to Baznas by 70% and distributing it by UPZ Ministry of Religion of Bangkalan Regency by 30%. For the distribution of the Ministry of Religion of Bangkalan Regency, it is given to orphans, the poor, honorary employees who are unable, and teachers who are unable, as well as poor closest neighbors. (Interview Chairman of UPZ Ministry of Religion of Bangkalan Regency Mr. Fathorozi) and for those given to Baznas the distribution of zakat, ZIS is carried out with five programs, namely:

1. **Bangkalan Makmur Program**
ZIS distribution program to mustahik aimed at improving their economic standard of living such as providing capital assistance, nets to fishermen, assistance for traders.
2. **Smart Bangkalan Program**
ZIS distribution program to mustahik to improve education for poor and orphaned children from kindergarten to college level.
3. **Bangkalan Peduli Program**
ZIS distribution program to mustahik who have the status of dhuafa, orphans, poor old widows, human assistance sebatangkara, and Koran teachers.
4. **Healthy Bangkalan Program**
ZIS distribution program to mustahik in order to improve their health, both men, women, children (circumcision children, and malnutrition).
5. **Bangkalan Takwah Program**
ZIS distribution program to mustahik for places of worship such as mosques, prayer rooms, and majlis ta'lim, and others.

Besides 5 incidental distribution programs such as muallaf, slavery, khorim (debt), disasters, fisabilillah such as (building mosques, madrasas, selling), and ibnusabil (wandering people). The distribution is in accordance with the At-Taubah verse 60 Al-Qur'anul Karim. (Interview Vice Chairman III BAZNAS Bangkalan Regency Mr. Drs. H. Imam Hidayat, M.Si)

CONCLUSION

After the researcher examines the analysis of sharia leadership in the policy of collecting zakat on the State Civil Apparatus (ASN) of the Ministry of Religion of Bangkalan Regency, then in this chapter the author will provide conclusions as the end of this research, namely:

1. That the leadership at the Ministry of Religion of Bangkalan Regency has implemented aspects or indicators of sharia leadership or leadership style in Islam which consists of 5 indicators, namely loving the truth, maintaining trust, being sincere in serving, being good in relationships, and wisdom.
2. The potential for professional zakat in the Ministry of Religion of Bangkalan Regency is very high, so that the Ministry of Religion of Bangkalan Regency is ranked number 4 for the issuance of professional zakat in the Bangkalan Regency regional agency, for the issuance of zakat at the Ministry of Religion of Bangkalan Regency every year as



much as 299,997,600 even though the Ministry of Religion is not required to issue professional zakat.

3. Zakat management carried out by the Ministry of Religion of Bangkalan Regency in collecting professional zakat on ASN Ministry of Religion of Bangkalan Regency by deducting salaries every month by the salary treasurer of 2.5% then given to UPZ Ministry of Religion of Bangkalan Regency which then for management is given to Baznas and also managed by UPZ Ministry of Religion of Bangkalan Regency.

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