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The Framework of Zakat Managing Organization (OPZ) Synergy in Achieving SDGs Target

Faizatul Ansoriyah[1], Kushandajani[1], Hartuti Purnaweni[1], Retno Sunu Astuti[1]
[1] Doctoral Program of Public Administration, Faculty of Social and Political Sciences, Diponegoro University, Semarang, Indonesia

Abstract: The target of SDGs cannot be achieved without all stakeholders' participation, including zakat institutions. Zakat Managing Organization (OPZ), as the one serving to manage zakat, plays an important role in achieving the target of SDGs, particularly related to poverty. It is inseparable from Indonesia as the largest Muslim country in the world with great zakat potency. The objective of the research is to propose a framework of OPZ synergy in achieving the target of SDGs, particularly in poverty alleviation. The research method used was document analysis conducted on both online and offline documents of OPZ. This study was also conducted by interviewing the manager of OPZ. The result of the research shows that OPZ indirectly contributes to achieving the target of SDGs, particularly in the zero-poverty sector, overcoming starvation, realizing quality education, and improving health quality. Nevertheless, the spirit of synergy and coordination with the enactment of (Abdoeh, 2020) has not been realized yet. Each of OPZs has its own program and target.

Keywords: Synergy, Zakat Managing Organizations, Stakeholder's Participation, SDGs, Muslim Country

1. Introduction

Some countries, including Indonesia, set up seventeen achievement targets called Sustainable Development Goals (SDGs) in 2015 and targeted to be achieved in 2030. The spirit built in realizing SDGs is to prioritize governance paradigm involving all parties including government, private, and public and community (Bryson & Crosby, 2014). It involves the participation of all sectors, including community participation (Toyin Cotties Adetiba, 2021). The funding of the attempt of achieving the goals is obtained among others from utilizing zakat fund source. Zakat is a compulsory worship done by expending some of property and in addition to meaning the obedience to God also has horizontal meaning for fellow human beings.

Zakat is an instrument expectedly contributing to achieving the target of SDGs successfully. Moreover, Indonesia is the largest Muslim state with Muslim populations over 85% of total populations. It is linear to the potency of zakat Indonesia reaching 200 trillion rupiah annually. National data indicates that there is an increase in zakat revenue from year to year, despite still far from the actual potential (Mubarokah et al., 2018). One of factors making the potential zakat unachieved is many muzaki (zakat payer) not distributing their zakat to the institution, in which the number of muzaki distributing zakat out of OPZ is six times higher than that of those distributing it to the institution (CRMS Indonesia, 2019).

The manifestation of zakat aims to create wellbeing and to cope with social economic gap, very compatible to the target of SDGs (Muhammad Syukri Salleh, 2019 in Suprayitno, 2019). The vulnerable group as the target includes poor society group strengthening the slice between the two to reinforce the poverty alleviation attempt. Many studies have been conducted on the role of zakat in poverty alleviation in developing countries. Kasri (2016) studied the effectiveness of zakat in poverty alleviation in Indonesia and found zakat's contribution to and effectiveness in poverty alleviation. Zakaria & Mohamad's (2019) study found that zakat has fulfilled basic needs of zakat recipients in Malaysia, but has not provided life comfort yet. In addition to reducing poverty, zakat evidently overcomes injustice (Ayuniyyah et al., 2018).

Zakat and SDGs have a two-way relationship, in which zakat supports the achievement of SDGs target and the use of SDGs paradigm is important in managing zakat. The attempt taken to maximize the role of zakat in achieving the targets is, among others, to institutionalize the zakat management. As regulated in Law No.23 of 2011, zakat management is conducted by OPZ, consisting of BAZNAS (The National Board of Zakat) with LAZ's (zakat receiving institution) assistance.

A study on the role of OPZ in poverty alleviation discussed, among others, the distribution conducted by the zakat institution to zakat recipient (Abd. Wahab et al., 2017). Poverty alleviation will be highly dependent on the efficiency and the appropriateness of zakat distribution. This research is different from previous studies, as it associates zakat with SDGs achievement. In addition to seeing the contribution of OPZ in realizing the quality of education, this study also sees the synergy established between OPZs existing in Surakarta and synergy between OPZ and government. The objective of research is to see how far the OPZ synergy is in achieving the target of SDGs, particularly in poverty alleviation with Surakarta City being the location of research, as the part of Central Java Province. Poverty rate in Surakarta City decreases during 2016-2019 but increases again in 2020 as the result of pandemic (Yulfitasari and Bawono, 2021).

The relationship between OPZ and SDGs achievement can be seen from entire target, but the close slice of both of them can be seen in the four first targets: zero poverty, zero famine, quality education, and healthy and prosperous life. The participation of all sectors in achieving SDGs target absolutely involves building synergy between BAZNAS, LAZ and regional government. However, OPZ synergy gets inadequate attention so far and attention is paid to how to maximize the zakat management. Synergy is required between OPZ and muzakis on which the attention focused so far, including discussing the synergy between zakat and tax and synergy between zakat (Islam Compulsory) and infak, awqaf (Islam Voluntary) (Ab Rahman et al., 2019; Malik, 2020; Mustofa and Fata, 2015).

2. Literature Review

2.1. Zakat and Zakat Management

Zakat is one of Islam pillars constituting an obligation that should be done by all Muslims who meet certain criteria. The proportion of property to be expended and distributed to those deserving is regulated specifically and clearly (Rehman and Aslam, 2020). The proportion to be expended is adjusted with the type of property for which zakat should be paid. The type of zakat in the religion law norm includes: business, savings/investment, agriculture, gold and silver, and livestock (wahbah, 1995). Community dynamic and professional and economic activity development within community bring out some contemporary religion approaches having impact on the types of zakat to pay. The types of contemporary zakat includes, among others: profession/income zakat, corporate zakat, investment and saving, e-commerce zakat and etc (Al-Qardawī, 2011). The diverse types of zakat in modern life today leads to more zakat fund sources that can be used to help zakat recipient in economic, education, and health sectors.

In Indonesia, zakat management is done not only by governmental organization like that in other Muslim countries generally such as Saudi Arabia, Pakistan, and even neighbor country, Malaysia, but also by community-based organization and some of them is distributed directly to mustahik. Distrust is one of factors making the people reluctantly distributing zakat through zakat institution (Owoyemi, 2020; Sani Adamu and Ram Al Jaffri, 2016).

The implementation of Zakat as a compulsory worship should comply with certain legal norms concerning not only the types of property for which zakat should be expended and the amount to be expended, but also who deserve it. Zakat should be distributed to eight groups as specified in Quran Surah At Taubah: 60: poor, needy, mualaf (convert), ghorim (those having debt), riqob (slave), fisabilillah (the path of Allah) and ibnu sabil (journey of people moving). Fiqh experts pay attention to the area of zakat distribution by stating that zakat may not be distributed to another area if there is one needy group in that area (Wahbah, 1995; Yusuf al Qardhawi, 1995).

The provision of zakat management, viewed from both religion and policy aspects, regulates merely the type of property for which zakat to be expended, payment mechanism, and those deserving it or those entitled to manage the zakat. The enactment of Law Number 38 of 1999 along with the beginning of reformation leads many LAZs to appear, whose existence work independently without coordination and supervision. Such condition underlies the enactment of Law Number 23 of 2011 aiming to maximize the role of OPZs and to improve their coordination and existence in zakat management. Referring to the Law, zakat should be managed by BAZNAS with LAZ's help. BAZNAS is a zakat managing organization established by government existing from national to regency or municipal level. Meanwhile LAZ is an OPZ established by community functioning to help BAZNAS manage the zakat.

2.2. Zakat Managing Organization and SDGs Target

OPZ is a type of organization belonging to Faith based organizations (FBOs) category (Machdum, 2013). FBO is a community-based organization, the ideology and objective of which builds on faith (Sider and Unruh, 2004). The objective of OPZ establishment is inseparable from the definition of zakat as the implementation of one of Islam pillars, based on the objective and belief in religious values (Machdum et al., 2015; Paper and Fbos, 2009). It is these aspects that distinguish OPZ as FBO from other non-profit organizations. The existence of OPZ in varying forms of programs established indeed aims to maximize the distribution of zakat and to make it appropriate-target. Zakat distribution implemented systematically in the forms of some program is expected to achieve the objective of zakat better, to alleviate poverty and to overcome economic gap within society (Susilowati, 2021).

Poverty alleviation is not only the goal of zakat but also the target of SDGs. It is in line with the definition of SDGs constituting a series of global consensus as a series of universal agreements, among others, to end poverty (Morton et al., 2017). The target of poverty alleviation is inseparable from the indicator of poverty. Multidimensional Poverty Index (MPI) approach is an innovative index developed based on Millennium Development Goals (MDGs) and then evaluated based on the objective of SDGs. MPI consists of three indicators: health, education, and life standard (Bin-Nashwan et al., 2021). Government pays attention to the achievement of SDGs, among others, by signing Presidential Regulation (Perpres) related to SDGs Number 59 of 2017 about the Implementation of SDGs achievement. It indicates the government’s commitment to implement and to achieve SDGs by involving all stakeholders.

Referring to the definition suggested by (Damodaran, 2005), synergy can be defined as a added-value produced when two or more organizations are fused and create a chance that will not be available when the organizations perform alone. The presence of Law Number 23 of 2011, in principle, is intended to improve the synergy among OPZs in maximizing zakat management in Indonesia. Synergy consists of three components: sharing, flexibility, and task dependency. Sharing can be defined as distributing the workload to all divisions. Flexibility can be seen as flexible characteristics in doing the job, so that the expected objective still can be achieved. In doing a task, there is specialization for each of sections that in turn will result in interdependency or interconnectedness to support the achievement of objective specified.

3. Research Methodology

The objective of research is to find out the synergy of OPZ in poverty alleviation in achieving the target of SDGs. To provide data analysis corresponding to the objective of research, the data needed in this research derived from secondary and primary data. This study used document analysis of OPZ’s financial statement or annual report uploaded in website or obtained offline to see the allocation of budget use based on the programs developed by OPZ. This study also used a qualitative approach to see the synergy of OPZ. Qualitative approach was conducted by interviewing some OPZ managers and conducting FGD that involves Forum Zakat (FOZ) of Surakarta.

4. Result and Discussion

The result of evaluation conducted by the Surakarta Government shows some indicators of SDGs unachieved up to 2020 (Table 1).

Considering the condition of SDGs target and achievement in Surakarta City, poverty alleviation and high education and healthcare have not matched the expected target yet. Although zero poverty, quality education and health are the targets different from SDGs, referring to MPI, the criteria of poverty alleviation measurement can be seen from, among others, education and health. Similarly, in relation to poverty alleviation, OPZ concentrates more on education sector. It is in line with the objective of OPZs to benefit the zakat recipients more than the zakat distributed directly to zakat recipients (mustahik) does (Malik, 2020).

Table 1: SDGs Achievement in Surakarta

Indicator	Indicator of RPJMD	2019	Status
Proportion of populations living under national poverty line	Poverty line	8.70 %	Unachieved
Pure participation rate of Junior/Islamic Junior High School/Equivalent	Pure participation rate of Junior/Islamic Junior High School	80.6 %	Unachieved
The ratio of Pure participation rate from (1) Elementary/Islamic Elementary School/Equivalent to (2) Junior/Islamic Junior High School/Equivalent) and gross participation ratio of women-to-men in university	• APM ratio of SD/MI/equivalent • APM ratio of SMP/MTS/ equivalent	99,18% 80,60 %	Unachieved
Number of regencies/municipals with Public Medical Centers holding mental healthcare service.	The coverage of healthcare service for people with severe mental disorder	44.71%	Unachieved
Proportion of populations living under national poverty line by sex and age group	Poverty rate	8.7%	Unachieved

Although OPZ, as mentioned in Law No. 23 of 2011, consists of BAZNAS and LAZ serves to manage zakat, but in reality, it also manages fund beyond zakat and other fund sources. In Surakarta, both BAZNAS and LAZ existing collect fund not only from zakat fund, but in some institutions the fund collected out of zakat is more than zakat fund. The OPZ with zakat fund more than other funding sources is BAZNAS, while LAZ is LAZ Zakat Foundation. For other zakat institution, the greatest fund collected comes from non-zakat (the late giving).

The data shows that the largest fund source the OPZ has comes from infaq and sedekah. It means that OPZ has not been the primary choice for muzaki to distribute zakat. Nevertheless, other fund source coming into OPZ can be used to organize programs that support the achievement of SDGs target in the term of poverty alleviation.

The interrelationship between OPZ and SDGs can be seen from zakat management program allocated to achieve the target of SDGs. The programs developed by OPZ involve educational and economic sectors, religious preaching and religion affairs, social humanity, and environment (see Table 2).

Zakat is an instrument of achieving the target of SDGs. Referring to 14 targets of SDGS, the fourteen targets viewed from Fiqh aspect can be associated with the programs established by OPZ. Considering the analysis of program conducted by OPZs in Surakarta, it can be seen that the program organized by nearly all zakat institutions is the one in education and social and proselytizing fields. Meanwhile, not all institutions have economic empowerment program. In addition to education program, health and social humanity program is the one featured by all institutions. Education program organized by nearly all OPZ indicates that the existence of OPZ contributes to achieving the target of SDGs, particularly in education sector. Education program held by OPZ includes, among others, scholarship program and establishing school for free. Education program prioritized by OPZ in alleviating poverty is inseparable from the constraints appearing in choosing economic program. Economic program, in addition to taking much fund, also needs facilitation. It, of course, leads to the need for personnel that can support economic program. Healthcare program is held by providing medical checkup and establishing clinic for free.

Table 2: OPZ Program

Name of OPZ	Education	Economy	Health	Religion affairs	Social humanity	Environ-ment
Berbagi Bahagia Indonesia (BBI)	v	-	v	v	v	-
Lazis Jateng	v	v	v	v	v	-
Yatim Mandiri	v	v	v	v	v	-
Solopeduli	v	v	v	v	v	-
Rumah *Zakat*	v	v	v	v	v	v
Nurul Hayat	v	v	v	v	v	-
Lazis UNS	v	-	-	v	v	-
Lazis Muhammadiyah Surakarta	v	v	v	v	v	-
Lazis Al abidin	v	-	-	v		-
DT Peduli	v	v	v	v	v	-
Baitul Maal Hidayatullah	v	v	-	v	v	-
Pena *Zakat*	v	-	-	v	-	-
ACT	-	-	-	v	v	-
BAZNAS Surakarta	v	v	v	v	v	-

Nevertheless, viewed from the program held by OPZ, education, healthcare, and economic empowerment programs basically are intended to poverty alleviation. No direct activity measuring the effect of zakat management on the achievement of SDGs in Surakarta leads to the unknown role of OPZ in achieving the target of SDGs in poverty alleviation, education, and health sectors.

OPZ focuses on poverty alleviation through education program corresponding to the condition of education quality today. Considering the survey conducted by the Program for International Student Assessment puts Indonesia on the 72nd rank out of 77 states. The quality of Indonesian education is still far below Malaysia and Brunei. Realizing the quality of education is one goal of SDGs becoming the homework of all regions, including Surakarta, either globally or nationally. Involving OPZ in developing big frame in achieving zero poverty target and in realizing quality education and ending any form of starvation, and improving health quality can maximize the achievement of SDGs by involving non-government sectors.

The provision of education scholarship from primary school to university has not a direct effect on the achievement of APM (Pure Participation Rate). The attempt the OPZ has taken to support the achievement of SDGs target is to improve synergy between OPZs and between OPZ and government to make its participation visible rather than overlapping with the governmental program. Unfortunately, no study has been conducted specifically on the contribution of OPZ both through zakat fund and other funds in improving APM. The help provided by some OPZs focuses not only Surakarta people but also those out of Surakarta City. The condition of OPZ representatives at both national and provincial scale makes their area not limited to Surakarta only. OPZs, the area of which is in Surakarta City environment only are BAZNAS and LAZ with representatives in each regency or city.

In achieving the second target to remove starvation, the achievement of food resiliency and goo nutrition today can be done in social humanity program held by OPZ. The program is provided when either natural disaster or non-natural disaster like pandemic occurs. Social humanity program is the featured on in all OPZs.

4.1. Synergy of OPZ in Achieving SDGs Target in Education Sector

The enactment of Law No.23 of 2011 is intended, among others, to improve coordination or synergy between zakat institutions existing, so that zakat management can be more systematic and evaluated more easily. In this context of research, synergy is defined as the cooperation between OPZs to achieve more goals in poverty alleviation, particularly in achieving the SDGs target. Coordination and synergy will maximize the objective better than those when OPZs perform alone.

In Surakarta City, there is actually FOZ (Zakat Forum) of Solo Raya that bridges the synergy of LAZs. FOZ is an association of Zakat managing institutions functioning as the association of BAZNAS (National Zakat Foundation) and LAZ throughout Indonesia. In Surakarta, FOZ consists of LAZ only. BAZNAS (National Zakat Foundation) established by government has not participated yet in this association forum. Considering one of FOZ's missions to optimize the synergy in supporting the positioning of zakat in Indonesia, positioning OPZ particularly in achieving the target of SDGs becomes important to maximize zakat management by the institution. In maximizing the potency, synergy is something to be fulfilled by OPZ as the institution that manages public fund and is aimed at people wellbeing.

Synergy has three components: sharing, flexibility and task dependency. Sharing, in relation to OPZ, can be defined as distributing job or task to all organizations participating in FOZ. Although only LAZs have been affiliated with FOZ, sharing job or task to all LAZs is an indicator of sharing. As known, OPZ is in charge of managing zakat from collecting to distributing it; therefore, the activity needs coordination between FOZ members. Nonetheless, in line with a previous study finding that coordination between OPZs is still inadequate today, this research reveals that in both collection and distribution stages, no sharing has been done in each of OPZs. It is in line with the result of interview with the representatives of LAZs affiliated with FOZ:
"There has been no joint program development or management, our meeting is merely routine meeting and the joint activity is held to improve the capacity of amil only".
"We often do joint activity when a disaster occurs out of area, so we help the victims of disaster out of our region jointly".

The second indicator of synergy is flexibility. In this research, flexibility is defined as a flexible characteristic in doing work and its priority is to achieve the shared objective. Flexibility in zakat management can be seen in determining the criteria of zakat recipients. One of groups deserving zakat is those fighting for Allah's way or called fisabilillah. Nevertheless, in the flexibility has been realized between OPZs; it can be seen from each of OPZs holding their own program without the participation of other OPZs. Just like the sharing element of synergy, the flexibility related to job distribution in each of LAZs affiliated with FOZ has not been implemented. It is in line with the result of interview as cited below:
"In doing its own task, LAZ performs alone, so we have not done the task jointly".

Considering no job shared or no flexibility found in the cooperation between OPZ, interdependency has not been established yet among OPZs in implementing the zakat managing task to alleviate poverty in achieving the target of SDGs. Even, it can be said that FOZ existing so far is limited to LAZ and BAZNAS and has not established synergy with the existing LAZ.

So far, the programs held in each of OPZ perform alone. The presence of FOZ Solo Raya is limited to holding routine meeting only rather than managing program together. Synergy has not been established between LAZ and BAZNAS. However, there has been no synergy between government and LAZ. Government has cooperated with BAZNAS only so far, particularly in the term of collecting zakat fund. It is in accordance with the target of BAZNAS targeting the zakat from governmental offices, in this case the zakat collected from State Civil Apparatuses (Aparatur Sipil Negara or ASN). LAZ has cooperated with only very few governmental institutions. The potency of OPZ to manage the people fund coming not only from zakat but also from other fund sources should play positive role in achieving the target of SDGS that has been achieved in education and poverty alleviation sectors. Nevertheless, a variety of roles played by OPZ have not performed maximally without coordination with the government.

"We have not cooperated with the government in determining the zakat recipients".
"We use our own institution's criteria to determine who deserve the zakat, but have not involved government in do so".
The performance of OPZs with the criteria specified by individual LAZs has not run maximally, and the difficulty is found as well in measuring the significant contribution of OPZ to poverty alleviation. It is because there is no centralized registration on zakat recipients and the effect perceived by zakat recipients, and its contribution to helping the government achieve the target of SDGs. It can be said that many activities held by OPZ, particularly in education and poverty alleviation, has not performed maximally yet, because there has been no strong synergy between LAZ, BAZNAS and government.

The factors leading to the poor synergy between OPZs and between OPZ and government are among others, less maximum implementation of (Feranita, 2019) in creating coordination system between OPZs and the government has cooperated with BAZNAS only, particularly in collecting zakat among ASNs through governmental institutions. Another factor is that each of OPZs has its own target and there has been no shared target decided by OPZ and government.

Synergy has definition similar to collaboration, as suggested by (Mutamimah et al., 2021) that there are some recommended activities requiring cooperation between OPZs. The result of research on some factors related to the synergy between OPZs can be seen in the table below.

Table 3: Zakat Management Synergy

No	Activity	Achieved	Unachieved
1	*Muzaki* mapping	v	
2	LAZ Branding and Promotion		v
3	*Zakat* fund collection planning	v	
4	Education and Socialization		v
5	Identification of *mustahik* data	v	
6	Distribution Planning	v	
7	*Mustahik* need and classification	v	
8	*Mustahik* empowerment planning		v
9	*Zakat* fund collection report		v
10	Allocation given to *mustahik*	v	
12	Distribution Supervision	v	
13	Empowerment Supervision	v	
14	Cooperation in *zakat* fund collection	v	

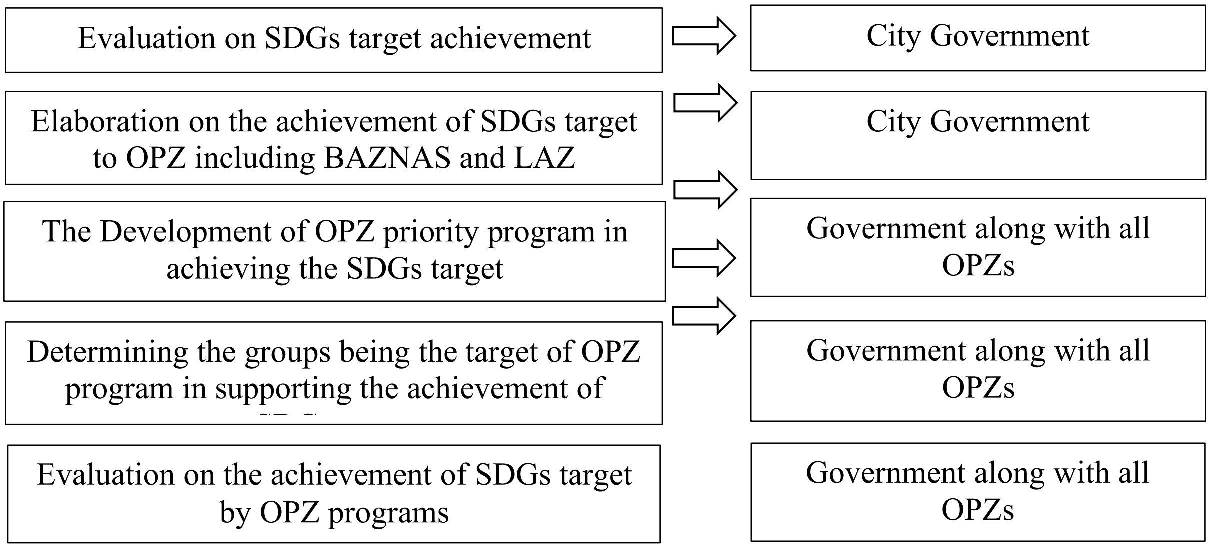
Close relationship between zakat management and SDGs target achievement, either directly or indirectly, will be established more maximally in the presence of strong synergy between stakeholders, in this case OPZs. The table above shows that the synergy of LAZs affiliated with FOZ has been implemented in some activities only, as suggested by Muthmainah. It has been conducted in the attempt of LAZ branding and promotion, education and socialization and mustahik empowerment planning, and zakat fund collection report. Other indicators have not been implemented yet, from muzaki mapping through empowerment supervision and cooperation in zakat fund collection.

OPZ consisting of BAZNAS and LAZ has main duty to do management from collection through distribution. If they perform their own programs alone, it will reduce the people’s perceived benefit. Otherwise, they move together in education sector, double zakat distribution will likely occur between one OPZ and another. This problem can be solved through the cooperation between them in identifying mustahik. The identification of mustahik done jointly by OPZs not only attempts to realize the shared data and the shared criteria of mustahik. But it is also useful in determining the distribution and empowerment program. As shown in the table above, for FOZ at regency and municipal levels there has been no synergy between OPZ and BAZNAS and government, just like that at national and provincial levels.

The help given by OPZ to mustahik in making the achievement of SDGs successful will highly dependent on the target appropriateness, including both receiver (mustahik) and those who can give help according to the classification of muzaki’s need. It will, of course, conform to the theory from (Abdoeh, 2020) relate to (Peraturan Pemerintah RI, 2014) regarding the imperative and the obligation for OPZ to distribute the zakat fund.

In addition to the target not specified jointly yet, the less maximum synergy is due to the non-well-centralized muzaki data management. Muzaki data can be arranged easily for those coming from ASNs only. Particularly there have been no centralized and transparent data on the people from outside region (other muzakis) who distribute zakat for gold, trading and other transaction. It makes muzaki something for which OPZs compete to achieve the target of organization. Another factor leading to the difficulty in seeing the effect of activities held by OPZ is that the zakat distribution area is not limited to Surakarta region, but also surrounding areas. Only some zakat institution has the distribution area limited in Surakarta region, BAZNAS. For LAZ, it is dependent on the location of LAZ. To maximize the role of OPZs, both LAZs and BAZNAS, in achieving the target of SDGS, the framework of OPZ synergy is required to accelerate the achievement of SDGs target in Surakarta City can be explained in the following figure.

Figure 1.



In addition to improving the significant role in achieving significant role in the achievement of SDGs target, the cooperation between OPZ and government is also important to prevent overlapping programs developed by government and OPZ. The cooperation can reveal the actual role of OPZ in supporting the achievement of SDGs target in Surakarta City.

5. Conclusion and Recommendation

Zakat is one of fund source can be maximized in achieving the target of SDGs, particularly in achieving the targets of zero poverty and education quality, overcoming any form of starvation and improving health quality. Synergy has not been established maximally between LAZ and BAZNAS and between OPZ and government, leading to the less maximum role of OPZ in achieving the target of SDGs. Each of OPZs is currently working alone according to its own target and program. There has been no joint discussion related to the program and the mapping of muzaki and mustahik. The target not arranged jointly by government and OPZ makes each of LAZs work alone. The limitation of research is that it has not included government into data source. Further research can be conducted by involving many data sources using quantitative approach. Many education and poverty alleviation programs have been held by OPZ, but there is no maximum synergy and cooperation between and BAZNAS. Thus, the significant role of OPZ cannot be seen in the term of zakat fund management. The significant contribution of OPZ should be able to improve the people's trust OPZ to distribute their zakat.

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