

ANALYSIS OF THE MAIN DUTIES & FUNCTIONS OF THE NATIONAL ZAKAT COMMUNITY AGENCY OF MOJOKERTO CITY BASED ON POAC'S PERSPECTIVE

Aulia Jasmine Zalfania Azzahra¹, Sarah Nurlaily¹, Kezhia Febrin Nadia Krista¹, Nadila Rizki Auliya¹, Meirinawati¹, Trenda Aktiva Oktariyanda¹

¹ Public Administration, Faculty of Social and Political Sciences, Surabaya State University

Email Correspondance: 25040674005@mhs.unesa.ac.id

Abstract

This study aims to analyze the management of zakat management at BAZNAS Mojokerto City using the POAC (Planning, Organizing, Actuating, Controlling) approach. This study uses a descriptive qualitative method with data collection techniques through literature studies, documentation, and analysis of institutional reports. The results of the study indicate that BAZNAS Mojokerto City has implemented management functions quite optimally, especially in the aspect of zakat potential-based planning and the implementation of innovative service-based programs. However, several obstacles are still found such as less than optimal organizational coordination, less than optimal data integration, and a monitoring system that is still output-oriented and not fully impact-oriented. The implications of this study show the importance of strengthening outcome-based monitoring and evaluation systems and data integration to improve the effectiveness of zakat management within a public management framework.

Keywords : Public Management, Zakat, POAC, BAZNAS, Accountability

INTRODUCTION

Zakat is an economic instrument in Islam that plays a crucial role, not only as an obligatory act of worship but also as a means to achieve justice and equitable social welfare. In the modern context, zakat management is no longer an individual matter but has been institutionally organized through the National Zakat Agency (BAZNAS), an official institution appointed by the Indonesian government. BAZNAS has a strategic responsibility in managing zakat, from collection and distribution to effective, transparent, and accountable utilization of zakat funds.

As part of this institutional structure, BAZNAS Mojokerto City acts as an implementing agency at the regional level, obligated to ensure that zakat management complies with sharia principles and statutory provisions. The implementation of its Main Duties and Functions (TUPOKSI) is crucial in determining the organization's success, as it directly relates to program effectiveness, the quality of service to the community, and the level of public trust in the institution.

However, in practice, the implementation of its main duties and functions at BAZNAS Mojokerto City is not without challenges. Limited human resources, both in terms of quantity and competence, often hinder the optimization of organizational performance. Furthermore, internal coordination between departments and external coordination with relevant stakeholders still needs to be improved to ensure the synergy of zakat management programs. The level of community participation in paying zakat through official institutions is also relatively low, which impacts the suboptimal collection of zakat funds.

These issues impact the effectiveness of the zakat management program, both in terms of collection and distribution. If the zakat's main functions are not implemented optimally, the potential of zakat, which should be utilized to improve community welfare, will be suboptimal. Therefore, an in-depth analysis of the zakat management functions at the Mojokerto City BAZNAS is necessary to identify existing obstacles and formulate appropriate improvement strategies.

Based on this background, this study aims to analyze how the management of the main tasks and functions at BAZNAS Mojokerto City in implementing the zakat management program, and identify factors that influence the effectiveness of its implementation. Although many studies have discussed zakat management in Indonesia, most of the research still focuses on the implementation aspect of the program and has not specifically analyzed the management of the main tasks and functions (tupoksi) using the Planning, Organizing, Actuating, and Controlling (POAC) approach at the regional level. In addition, research that combines the approaches

Systematic Literature Reviews (SLRs) analyzing zakat management are still relatively limited. Therefore, this study aims to address this gap by analyzing the management of the duties and functions of BAZNAS in Mojokerto City in depth. The research questions are as follows:

1. How is the POAC approach used for the management of the duties and functions of BAZNAS Mojokerto City?
2. What components influence the level of effectiveness of its implementation?

RESEARCH METHODS

This research employed a qualitative approach with a systematic literature review combined with document analysis. This approach was chosen to gain a broad understanding of the management of the main tasks and functions of the Mojokerto City National Zakat Agency, based on numerous relevant literature sources. The research objects were scientific documents such as journals, books, and laws and regulations on zakat management and organizational management. The data used were secondary data from academic literature such as Google Scholar and accredited national journals, with keywords relevant to the research topic.

The data collection process was carried out in several stages: literature identification, selection based on specific criteria, and data organization. The criteria used included thematic suitability, source credibility, and relevance to the study's focus. The literature used was limited to publications from 2019–2024. After the selection process, approximately 25 articles were obtained, which were analyzed to identify patterns in zakat management. Data analysis was conducted by identifying important information from each literature, then grouping and synthesizing the findings.

The analytical framework used is the POAC management theory proposed by George R. Terry. The analysis process includes data reduction, data presentation, and conclusion drawing. The researcher acted as the primary instrument, systematically and objectively conducting the literature search, selection, and analysis. To enhance data validity, this study employed source triangulation techniques. The results are expected to provide a comprehensive overview of the management of the main tasks and functions in implementing the zakat management program at BAZNAS Mojokerto City.

RESULTS AND DISCUSSION

The management of the main tasks and functions of the Mojokerto City National Zakat Agency demonstrates the application of structured public management principles. This is evident through the planning, organizing, implementing, and monitoring approaches. These four management functions are crucial for improving administrative effectiveness and creating public value. This public value can be realized through transparent, accountable zakat management that is oriented toward community empowerment.

In public administration, zakat management is not merely about collecting funds; it is also a form of public service with social and economic dimensions. Therefore, the success of zakat management is measured not only by the amount of funds collected, but also by its impact on improving the welfare of those who mustahik (recipients). The Mojokerto City National Zakat Agency plays a crucial role in this regard, as sound zakat management can bring significant benefits to the community.

1. Planning

In planning, the Mojokerto City BAZNAS uses a strategic, data-driven approach to managing zakat. They plan using data on zakat potential, particularly from civil servants, so that zakat collection targets can be set more accurately and realistically. They also plan programs based on community needs, such as supporting micro-enterprises, providing social assistance, and providing educational scholarships for the underprivileged.

This approach aligns with the concept of evidence-based policy in public administration, which emphasizes the importance of using data in decision-making. Law Number 23 of 2011 concerning Zakat Management also supports the planning and implementation of programs carried out by BAZNAS. Previous research has shown that data-driven zakat management can improve the accuracy of zakat distribution targets.

However, there are still challenges in integrating data on muzakki and mustahik, which is not yet optimal. This situation can hamper the effectiveness of program planning. Therefore, an integrated information system is needed to improve the quality of planning and accuracy in zakat distribution.

2. Organizing

In terms of organization, BAZNAS Mojokerto City has a clear and functional institutional structure. The organization is led by a chairman assisted by four vice-chairmen. Each vice-chairman handles a different area, such as collection, distribution and utilization, planning and finance, and administration and human resources. By dividing tasks specifically, the organization can operate more efficiently and effectively.

The Mojokerto City BAZNAS also has Zakat Collection Units in various locations. This demonstrates the organization's strategy to expand its network and bring services closer to those receiving zakat. This aligns with public management principles, which emphasize the importance of a clear organizational structure and appropriate division of labor to improve performance and

accountability.

However, coordination between departments still needs improvement. This is crucial to avoid overlapping tasks and ensure program execution is synchronized. Effective coordination is crucial to organizational success, especially in an organization with complex functions like BAZNAS Mojokerto City.

3. Actuating (Implementation)

In terms of implementation, the Mojokerto City BAZNAS (National Zakat Agency) has demonstrated quite good performance through various innovative programs in zakat management. They employ a proactive collection strategy through several methods, such as zakat collection services, optimizing professional zakat for civil servants (ASN), and utilizing the UPZ network. This approach demonstrates a shift from conventional methods to a more responsive and service-based approach.

On the distribution side, the Mojokerto City BAZNAS (National Zakat Agency) has developed a productive zakat approach through an economic empowerment program. This program includes micro-business capital assistance, entrepreneurship training, and business mentoring. This approach is considered more effective in increasing the economic independence of those entitled to receive zakat (mustahik) than consumer assistance. A 2021 study by Rahman and Widiastuti also showed that productive zakat has a more significant impact on improving the welfare of those entitled to receive zakat.

However, the success of empowerment programs depends heavily on ongoing mentoring and monitoring. Without adequate monitoring, productive zakat programs have the potential to have no long-term impact.

4. Controlling (Supervision)

In its oversight, the Mojokerto City BAZNAS implements transparency and accountability. They regularly report finances and evaluate programs. This demonstrates the implementation of good governance in zakat management, which emphasizes transparency and accountability. Public trust in zakat institutions depends heavily on transparent fund management. A sound reporting and evaluation system is crucial for assessing the institution's performance.

However, the current monitoring system still focuses on program administration and outcomes. In modern public management, monitoring must include impact evaluation, so we can determine whether implemented programs are improving community well-being. Therefore, we need a better monitoring and evaluation system. This system must focus on results and impact, not just short-term achievements. This way, zakat management can be sustainable and provide long-term benefits.

To strengthen our analysis, let's compare previous research with how BAZNAS Mojokerto City manages zakat. We used a Systematic Literature Review (SLR) to gain a clearer picture. The comparison is as follows.

Table 1. Comparison of Zakat Management

ASPECT	City National Alms	LITERATURE
--------	--------------------	------------

	Agency MOJOKERTO	FINDINGS
Collection	Innovative (collecting zakat, UPZ, ASN zakat)	Tends to still be conventional (Sari and Ridlwan, 2022)
Distribution	Productive (MSMEs, Empowerment)	Dominantly consumptive (Widiastuti and Mawardi, 2020)
Supervision	Transparent and accountable	Not yet impact-based (Huda and Sawarjuwono, 2020)
Innovation	High and diverse	Still limited

Based on Table 1, we can see that the Mojokerto City BAZNAS's zakat management approach is more advanced than previous research. This is particularly evident in terms of zakat collection and utilization.

Table 1 shows that zakat management at the National Zakat Agency (BAZNAS) in Mojokerto City differs significantly from previous research on collection, distribution, supervision, and innovation. BAZNAS Mojokerto City has developed various creative strategies for zakat collection, including zakat pick-up services, the establishment of Zakat Collection Units (UPZ), and optimization of professional zakat for civil servants (ASN). These strategies demonstrate a transition from conventional methods to a more proactive, service-based approach. This contrasts with previous research, which found that zakat collection remains passive and relies on individual awareness in many settings (Sari and Ridlwan, 2022). Therefore, these collection innovations demonstrate that the actuating function of the POAC is functioning well because it can encourage broader community participation.

In terms of distribution, the Mojokerto City BAZNAS focuses on productive zakat through economic empowerment programs such as micro-enterprise capital assistance, mentoring for small and medium enterprises (MSMEs), and entrepreneurship training. This method aligns with the contemporary zakat management paradigm, which emphasizes increasing the economic independence of mustahik. Contrary to previous research showing that distribution is predominantly consumptive (Widiastuti and Mawardi, 2020), practices in Mojokerto City indicate a shift toward an empowerment model. Furthermore, recent research indicates that productive zakat improves the welfare of mustahik more than consumptive zakat (Rahman and Widiastuti, 2021; Kholis and Nasution, 2022). Therefore, it can be said that the planning and control functions in zakat management have been strategically designed to have a lasting impact.

Meanwhile, in terms of oversight, BAZNAS Mojokerto City has implemented the principles of transparency and accountability through financial reporting and regular program evaluations. This demonstrates that the POAC's oversight function is being implemented effectively, particularly in maintaining public trust. However, the oversight remains limited because it does

not yet rely entirely on impact measurement (impact evaluation), compared to advances in contemporary public management theory. Research indicates that many zakat management institutions in Indonesia still focus on administrative accountability, failing to measure the social impact of their programs (Huda and Sawarjuwono, 2020; Yusuf and Kurniawan, 2023). Therefore, to enable broader oversight operations, the monitoring and evaluation system must be strengthened to rely on results and impact.

In terms of innovation, BAZNAS Mojokerto City can meet community needs by providing various innovative programs, such as professional zakat for civil servants (ASN), micro-enterprise assistance, and educational scholarships. This innovation demonstrates the organization's ability to combine planning and organizational functions with the community's actual needs. Research indicates a lack of innovation in zakat management (Setiawan and Fauzi, 2024). Therefore, BAZNAS Mojokerto City can be considered a progressive institution in developing a public service-based zakat management model. Furthermore, the Indonesian Zakat Outlook report reveals that innovation is a crucial component in increasing the effectiveness of zakat collection and utilization.

Overall, according to the analysis conducted based on Table 1, BAZNAS Mojokerto City has been able to carry out its POAC function quite well, especially in terms of zakat collection and utilization. This excellence indicates that zakat management has shifted from a traditional model to a more sophisticated, responsive model focused on community empowerment. However, there is still room for improvement, particularly in enhancing the impact-based control function so that zakat management focuses on sustainable results and impact. Therefore, to improve the performance of BAZNAS's main tasks and functions in the future, a strategic step that must be taken is to improve the impact-based evaluation system. In addition, we also want to see the trend in zakat management performance over time. Therefore, we present assessment data in the form of BAZNAS Mojokerto City's performance for the past few years.

Table 2. Performance Assessment of BAZNAS Mojokerto City (2021-2025)

Year	Growth of Collection (%)	Mustahik Satisfaction Index (Scale 1-5)	Distribution Effectiveness	Audit Opinion Predicate
2021	21,5%	4,12	89%	Fair Without Exception
2022	23,3%	4,25	91%	Fair Without Exception
2023	19,8%	4,38	93%	Fair Without Exception
2024	25,6%	4,56	95%	Fair Without Exception
2025	27.2% (est)	4,70	97%	Fair Without

				Exception
--	--	--	--	-----------

Note : 2025 data is based on results for 1 semester and the trend of BAZNAS RI's best performance awards .

Based on Table 2, the performance of BAZNAS Mojokerto City shows a positive trend , with improvements in several indicators . One such indicator is the growth in zakat collection . Furthermore , the satisfaction level of mustahik (recipients) has also increased . This indicates that BAZNAS Mojokerto City is doing a good job in managing zakat and providing benefits to mustahik .

Table Analysis Description:

1. Increasing Muzakki's Trust .
ZIS collection has increased by an average of 23-25% per year . This indicates that the public (muzakki) is increasingly trusting the transparency of fund management at BAZNAS Mojokerto City.
2. Satisfaction and Effectiveness of Empowerment
The increase in the satisfaction index of beneficiaries (mustahik) is in line with the effectiveness of aid distribution. In 2024, the poverty alleviation program recorded a 95% success rate, with 50 of the 55 mustahik assisted significantly improving their economic situation.
3. Management Quality and Transparency
Maintaining the Unqualified Opinion (WTP) predicate for five consecutive years indicates that the financial management of BAZNAS Mojokerto City has met sharia accounting standards and complied with national regulations (Law No. 23 of 2011).
4. Outstanding Achievements (2024-2025)
BAZNAS Mojokerto City received a special award from BAZNAS RI for its best performing program, particularly in the empowerment index through Zakat Community Development (ZCD) which achieved a performance score of 97.9%.

CONCLUSION

Conclusion

Based on the research results, we can conclude that the management of the main tasks and functions of BAZNAS Mojokerto City is running well. This is because they have effectively implemented public management principles, such as planning, organizing, implementing, and monitoring. Their organizational structure is clear, their planning is data-driven, and their programs are quite innovative. They also apply the principles of transparency and accountability in zakat management.

In collecting and utilizing zakat, the Mojokerto City BAZNAS (National Zakat Agency) has demonstrated quite good performance. They have several innovations, such as zakat pick-up services and strengthening the Zakat Collection Unit. They have also developed a productive zakat-based economic empowerment program. However, several obstacles remain that impact the effectiveness of the implementation of their core duties and functions, such as limited human resources and suboptimal coordination between departments. Public awareness of distributing zakat through official institutions is also still low.

The oversight function at the Mojokerto City BAZNAS (National Zakat Agency) has been running well administratively, but it still needs to be developed into impact-based evaluation. This is crucial to ensure that zakat management focuses not only on output but also on long-term outcomes and benefits for community welfare. These findings suggest that strengthening the impact-based evaluation system and improving management quality are crucial factors in optimizing the role of BAZNAS in Mojokerto City in the future.

Thank-you note

The author expresses his gratitude to all parties who have assisted in the preparation of this research. In particular, he expresses his gratitude to the National Zakat Collection Agency (BAZNAS) of Mojokerto City for providing relevant data and information. He also expresses his gratitude to his supervisor and other parties who provided guidance, advice, and support, which enabled this research to be successfully completed.

Suggestion

Based on the research findings, BAZNAS Mojokerto City should improve its human resource capabilities through continuous training and competency development. This way, its core duties and functions can be carried out more effectively and professionally. Furthermore, BAZNAS Mojokerto City also needs to strengthen internal coordination between departments and increase synergy with external parties to support the success of the zakat management program.

The Mojokerto City BAZNAS also needs to develop an integrated information system to improve the accuracy and efficiency of data management for recipients of zakat (muzakki) and recipients of mustahik (mustahik). Furthermore, community outreach and education efforts need to be continuously enhanced to raise awareness of distributing zakat through official institutions. Furthermore, the Mojokerto City BAZNAS needs to develop a monitoring and evaluation system that focuses on results and impact.

Thus, the success of the program is not only measured from the administrative aspect, but also from the real benefits felt by the community. For further research, it is recommended to use a field research approach to provide a more complete picture.

REFERENCES

- Anderson, J. E. (2014). *Public policymaking: An introduction* (8th ed.). Cengage Learning.
- National Zakat Collection Agency. (2021). *Guidelines for national zakat management*. BAZNAS.
- BAZNAS Mojokerto City. (2021). *2021 Annual Report : Strengthening Post-Pandemic Zakat Governance in Mojokerto City*. National Zakat Collection Agency of Mojokerto City.
- BAZNAS Mojokerto City. (2023). *Performance accountability report of government agencies (LAKIP) BAZNAS Mojokerto City 2022*. National Zakat Collection Agency of Mojokerto City.
- Beik, IS, & Arsyianti, LD (2021). *Sharia development economics and the optimization of productive zakat*. Rajawali Pers.
- Creswell, JW (2016). *Research design: Qualitative, quantitative, and mixed methods approaches*. Student Library.

- Mojokerto City Communications and Informatics Office . (2024, January 15). Acting Mayor of Mojokerto appreciates BAZNAS' role in alleviating extreme poverty . Official News Portal of Mojokerto City. <https://mojokertokota.go.id>
- Hasnida , HA (2024). George Robert Terry's management function in Islamic perspective . Al Ashriyyah Journal , 10(2), 191–202.
- Huda, N., & Sawarjuwono , T. (2020). Accountability and transparency of zakat management in zakat collection institutions in Indonesia. *Journal of Islamic Accounting and Finance* , 8(2), 145–160.
- Ministry of Religion of the Republic of Indonesia. (2011). Law Number 23 of 2011 concerning Zakat Management .
- Ministry of Religious Affairs of the Republic of Indonesia. (2023). Report on the results of the sharia audit and compliance of zakat management organizations in 2022: East Java Region. Directorate General of Islamic Community Guidance.
- Kholis , N., & Nasution, ME (2022). A model for the utilization of productive zakat in empowering the community's economy . *Indonesian Journal of Islamic Economics*, 12(1), 45–58.
- Mahmudi. (2021). Public sector performance management . UPP STIM YKPN.
- Moleong , LJ (2018). Qualitative research methodology . Rosdakarya Youth .
- BAZNAS Strategic Studies Center . (2022). Mustahik Welfare Index (IKM) and its impact on regional development . BAZNAS Strategic Studies Center.
- BAZNAS Strategic Studies Center . (2023). Indonesian Zakat Outlook 2023. BAZNAS.
- Rahman, A., & Widiastuti , T. (2021). The influence of productive zakat on increasing micro-enterprises of mustahik . *Journal of Islamic Economics and Business* , 7(1), 77–90.
- Rifaldi, DS, & Aslami, N. (2023). George R. Terry's key management principles . *Creative Management Journal* , 1(3), 51–61. <https://doi.org/10.55606/makreju.v1i3.1615>
- Sari, DP, & Ridlwan , AA (2022). Zakat collection strategies in regional zakat institutions . *Journal of Zakat and Waqf Management* , 3(2), 101–115.
- Setiawan, R., & Fauzi, A. (2024). Implementation of evidence-based policy in zakat management in Indonesia. *Indonesian Journal of Public Administration* , 10(1), 55–70.
- Sugiyono. (2022). Qualitative research methods . Alfabeta .
- Law of the Republic of Indonesia Number 23 of 2011 concerning Zakat Management . (2011).
- Law of the Republic of Indonesia Number 23 of 2011 concerning Zakat Management . (2011).
- Widiastuti , T., & Mawardi , I. (2020). Optimizing the distribution of consumptive and productive zakat in Indonesia. *Journal of Theoretical and Applied Islamic Economics* , 7(3), 489–502.
- Widodo, J. (2018). Public policy analysis . Bayu Media.
- Yusuf, M., & Kurniawan, D. (2023). Zakat organization management from a good governance perspective . *Journal of Public Administration* , 11(2), 210–225.