



Strategic Initiatives for Elevating Muzakki Engagement in Zakat Contributions at Baitul Maal: A Comprehensive Management Approach

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ABSTRACT

The main problem in this research is how to optimize efforts to increase awareness of muzakki to pay Zakat in Baitul Maal Hidayatullah (BMH) Makassar City. This research uses qualitative research. The data sources in this research are primary data sources and secondary data. The results of research conducted regarding Optimizing Efforts to Increase Awareness of Muzakki issuing Zakat at Baitul Maal Hidayatullah Makassar were obtained in order to optimize efforts carried out by implementing management strategies as a form of optimizing long-term and short-term efforts by analyzing opportunities, threats, strengths and weaknesses which are owned. Strategy management goes through three stages, namely formulation, implementation and evaluation. At the formulation stage, the vision mission and objectives of the institution are formulated, which are implemented at the head office. The results of the formulation of the vision and mission are implemented in branch offices throughout Indonesia, including Baitul Maal Hidayatullah Makassar City, Indonesia.

1. Introduction

Zakat is a Malīyah ijtima'iyah worship which has a very important, strategic and decisive position, both from the perspective of Islamic teachings and from the perspective of developing the welfare of the people. Sarmos (2018) says Zakah is a worship that has two dimensions, namely *hablumminallāh* and *hablumminannās* dimensions. Zakat can be used for the welfare of society, especially to alleviate society's poverty and eliminate social inequality, so there needs to be professional and responsible management of Zakat carried out by the community together with the government. Zakat is used for the welfare of the community, especially in alleviating the community from poverty and eliminating social inequality, so it is

necessary to have professional and responsible zakat management carried out by the community.

In the economic aspect, Zakat is an instrument that can redistribute income or sustenance to those in need. So, with this Zakat, the income gap between the rich and the poor can be minimized. However, the measure of rich and poor in Islam is very clear from the nisab line. Suppose someone's ownership is below the nisab line. In that case, they are in the poor category (Mustahik); conversely, if it is above the nisab line, then they are included in the non-poor group, which means they are obliged to pay Zakat (Muzakki). Sudarman (2018) explains Zakat worship includes a number of activities related to zakat management, namely starting from collection, distribution, supervision, administration and accountability of zakat assets. The zakat service will be carried out well if the Zakat is handled and managed by people who are professional and trustworthy.

Zakat managers need to pay attention that Muzakki must know where the zakat assets are distributed and utilized. The zakat institution must also have detailed documents and data regarding the amount of zakat money received, the person who paid it, and where the zakat assets were used so that if Muzakki wants to know detailed data regarding the amount of Zakat, the zakat institution can provide answers. The following requirements are needed to create good Zakat management: First, public awareness of the meaning, purpose and wisdom of Zakat. Second, the zakat amil is truly a trusted person; in this case, honesty and sincerity are needed from the zakat amil.

The factors that cause Zakat not to be optimal are mostly related to system and institutional factors. In this case, the Zakat management organization, as Amil, has a very strategic role in empowering Zakat and supporting the upholding of the pillars of Islam. However, this can be achieved if the internal control system in the zakat management organization is also effective, which can play a role in realizing good zakat governance. (*good zakat governance*) (Eryana, 2021).

According to Abdul Ghafur Anshari, the potential for Zakat has not been maximized due to two things, namely a lack of awareness among individuals or Islamic communities to fulfil their obligations in Zakat and a lack of socialization about the existence of amil zakat to the community (Anshori, 2006). According to the PIRAC survey results, two main problems hinder the mobilization and optimization of ZIS funds. First, the culture of society still carries out traditional charity. This theory means that the demand is still given directly to the mustahik. Second, institutions that collect and distribute ZIS funds do not yet have reliable managerial capacity to raise, manage and distribute ZIS funds (Fakhrudin, 2012).

The existence of various kinds of Zakat amil institutions that handle Zakat distribution is also a problem. This issue is because people are confused about determining the right distribution institution. It should be that with so many zakat mails handling zakat distribution, it should be easier for people to pay their Zakat, but the phenomenon, the opposite is true. In the service process, of course, the lack of interest in paying Zakat from the public at a particular Amil Zakat institution is probably due to the large number of competitors operating in the same field. So, this requires more effort from the company or institution in order to achieve the desired goal. Building competitive advantage must be done appropriately and sustainably by developing strategies and implementing them at the same time. (Soyjan Assauri, 2017) Good strategic management is a step in optimizing the efforts made to achieve a goal effectively and efficiently.

Based on direct observations carried out at the research location, several facts were found, namely the lack of enthusiasm among residents to pay Zakat, especially at Baitul Maal Hidayatullah (BMH) Makassar City. If you look at the location that is owned, it is in a community that is predominantly Muslim and meets the requirements to pay Zakat. However,

in reality, the community's enthusiasm for paying Zakat is still lacking. So, this requires more effort to increase awareness about the importance of fulfilling obligations in terms of Zakat.

2. Literature Review

2.1 Zakat and Community Welfare

Etymologically, Zakat comes from the Arabic root words *Zakka-yuzakki-tazkiyatan-zakatan*, which have various meanings, namely *thaharah*, *namaa'*, *barakah*, or good deeds. Fauziyah (2010) explain from a linguistic perspective the word *zakat* is a basic word (Masdar), and *Zakat* means blessing, clean growth and good. Meanwhile, other opinions say that *zakat* means (numuw) and increase (*ziyada*). If you say, *zakat al-zar'*, the meaning is that the plant grows and increases. If you say *zakat al-nafaqah*, it means that your livelihood grows and increases if you are blessed. This word is also often expressed as *thaharah* (Holy) (Eryana, 2021).

Meanwhile, according to the term (terminology), Zakat is an activity of issuing a certain amount of property to be given to people who are entitled to receive it with conditions determined by sharia. Fitri (2017) depict the relationship between the meaning of Zakat according to language and Sharia law as that even though Zakat looks like a reduction in the amount, in essence, it is an increase in the blessings of wealth. Sometimes Allah swt. Opening the door to someone's fortune in an unexpected way if that person carries out their obligations towards their wealth.

Welfare is one of the main priorities of Muslims. According to M. Ali Hasan, basically, everyone wants a decent life, and their basic needs are met. However, the reality is that not everyone has the opportunity to enjoy this due to various factors such as unavailability of jobs, poverty, or low levels of education. Through various methods, Islam tries to provide solutions as well as preventive measures in dealing with various social and economic problems, such as the prohibition of hoarding wealth and the appeal to share.

2.2 Tujuan dan Manfaat Zakat

Islam places zakat worship as a concept for the welfare of the people. Several Islamic economic principles underlie this understanding. Among other things, Islam provides the basic values of the belief that (1) everything that humans obtain and possess is because of Allah's permission. Therefore, anyone who is less fortunate has the right to the wealth owned by those who are fortunate. (2) Wealth should not be kept piled up. Or hoarded, and (3) Wealth must be rotated. Departing from the three principles of Islamic economics, there are several objectives of zakat worship, namely:(Fitri, 2017)

- a. To cleanse/purify Muzakki's soul from despicable traits such as stinginess and selfishness/individualism
- b. To clean assets from the possibility of being mixed with non-halal assets.
- c. To prevent the circulation of money to a group of rich people.
- d. To improve the quality and welfare of human life

Meanwhile, the benefits of Zakat include (Sari, 2006):

- a. As an embodiment of faith in Allah SWT.
- b. Zakat is a mustahik right where zakat functions to help, assist and develop them, especially people experiencing poverty, towards a better life.
- c. Zakat is one source of development of facilities and infrastructure
- d. Zakat is to promote correct business ethics because Zakat is not cleaning up dirty assets but removing part of other people's rights from assets that we have worked for properly and correctly.
- e. The main indicator of a person's position towards Islamic teachings
- f. Opens up wide job opportunities
- g. Double the control of assets and capital in the hands of Muslims

2.3 Strategic Management

Strategic management is a unified management process in an organization that repeatedly creates value and the ability to deliver and expand its distribution to stakeholders. Strategic management becomes a unified whole of an integrated process. Strategic management is a collection of decisions and actions that result in the formulation and implementation of plans designed to achieve organizational goals.

Making regulations or policies cannot be separated from a fairly long series in achieving organizational goals, but this stage requires a strategy that is able to actualize regulations so that the organization can run efficiently and effectively; these stages are strategy, implementation formulation and evaluation (Ramli, 2014).

- a. Formulation strategies include:
 - 1) Formulation of vision, mission and values.
 - 2) Observation of the environment, internal and external.
 - 3) Analysis of strategic choices and keys to success
 - 4) Determining goals, objectives and strategies
- b. Implementation Strategy
 - 1) Program and activity plans
 - 2) Performance and based budgeting
 - 3) Implementation, monitoring and supervision system
- c. Evaluation Strategy
 - 1) Performance Measurement and Analysis
 - 2) Reporting and Accountability

3. Research Method

The type of research in this research is qualitative. This type of research was taken because the researcher intended to describe phenomena in the field according to the variables studied. This conclusion is in accordance with what was stated by Bogdan and Taylor, namely that qualitative methodology is a research process that produces descriptive data in the form of written and spoken words from the behaviour of people who are observed (Sugiyono, 2009).

Data collection methods are important in research, because this method is a strategy for obtaining the necessary data. The success of research depends to a large extent on the data collection techniques used.(Nurdiansyah & Rugoyah, 2021, p. h.7) The data collection used by researchers includes the following:

a. Observation

Observation is an investigation carried out systematically and deliberately using the senses, especially the eyes, regarding events that are taking place and can be analyzed at the time the event occurs.

b. Interview

An interview is a conversation with a specific purpose. The conversation was carried out by two parties, namely the interviewer, by asking questions to the informant, and then the informant responded to the questions.

c. Documentation

Documentation is a tool that supports research implementation programs so that they run optimally. This documentation is in the form of documents used to obtain data.

The data management technique used by researchers is descriptive qualitative. In contrast, data analysis is a systematic process of searching and organizing the results of interviews, notes and materials collected to increase understanding of everything collected and enable the presentation of what is found.(Gunawan, 2015, p. h.210) The aim of data analysis is none other than to simplify data into a form and language that can be understood and digested. The data analysis techniques in this research are as follows:

a. Data Reduction

Reducing data means making a summary, selecting the main things, focusing on important things, looking for themes and patterns, and removing unnecessary data. Reduced data can be described more specifically and make data collection easier. All data comes from interviews with school principals, chief administrative staff, and administrative staff through direct observation and research documentation related to the role of administration in archive management.

b. Data Display

Presentation of data means that after the data has been reduced, in qualitative research, the presentation can be done using short descriptions, charts, relationships between categories and the like. By presenting data, it is possible to easily understand what is happening, plan work, and proceed based on what is understood. Then it is recommended to present the data, apart from being in the form of narrative text, it can also be in the form of a matrix or graph.

c. Verification

Concluding is the final stage of data analysis carried out on the research object. At this stage, the author concludes the data that has been compiled coherently and systematically by comparing, eliminating and selecting data to solve problems or obtain solutions to problems so as to achieve the objectives of this research.

4. Result

Baitul Maal Hidayatullah (BMH) is a National Zakat Amil Institution (LAZNAS) which focuses on managing Zakat from the community with transparent and professional modern management. Carry out utilization through sustainable programs to build the welfare of the people who are entitled to receive them. Baitul Maal Hidayatullah received confirmation as LAZNAS through the legality of Ministerial Decree No. 539 of 2001 and updated No. 425 of 2015 in accordance with changes to the Zakat Law no. 23/2011. Baitul Maal Hidayatullah (BMH) has the widest zakat service network throughout Indonesia. Currently, BMH is present in 30 Provincial Representative Offices and 91 Zakat outlet service offices in the Kota district.

Form of Optimizing Efforts to Increase Muzakki Awareness to Pay Zakat at Baitul Maal Hidayatullah (BMH) Makassar City

Baitul Maal Hidayatullah Makassar National Zakat Amil Institute is one of the special institutions that handles zakat management. This institution has proven capable of managing incoming Zakat by looking at the long journey since the institution was founded until today. Muzakki Baitul Maal Hidayatullah (BMH) Makassar City plays a very important role and is the basis for people's economic development. The number of muzakki can have great potential to increase and can become a threat to the economy of the people in Makassar City if it is not directed and managed well. The differences in economic levels in society appear to be very significant, so efforts need to be made to provide prosperity for society in general and help people in need.

It cannot be denied that as time goes by, Baitul Maal Hidayatullah (BMH) Makassar City experiences many challenges and obstacles in its implementation, so various efforts are made to overcome the possibilities that may occur in the future, which will have an impact on the future of the institution or relevant agencies. Strategic Management is an important stage that needs to be considered in formulating an ongoing work program so that it can run well. The head of the division also expressed the importance of the role of strategic management during the interview said:

"The existence of a strategy makes the work program and steps we take more measurable and controlled so that we can make the best efforts after making previous considerations by making a wise strategic arrangement"(Chief Divisi BMH, 2023)

The existence of strategic management means that the program being implemented can be measured well; besides that, with strategic management, work efficiency and effectiveness can be achieved. This result was stated by the Supervisor of Baitul Maal Hidayatullah Makassar City, who said that:

"Strategic management plays a very important role in the implementation of activities and programs because it is able to provide effectiveness and efficiency of the programs being implemented"(Supervisor BMH, 2023)

By referring to the opinions of these sources, we can see that the role of strategic management in an institution is very important. This result has been proven to be able to provide better measurable work changes and is also able to produce more effective and efficient work results.

4.1 Strategy Formulation

Strategy formulation is the initial stage in implementing strategic management. Strategy formulation includes several very urgent matters as the initial foundation for strategy formulation. Strategy formulation contains the formulation of the vision, mission and objectives of an institution being established. Baitul Maal Hidayatullah Makassar City, as a National Amil Zakat Institution (LAZNAS), has a vision, mission and certain goals in developing the institution. As a National Amil Zakat institution which plays a role in serving the ummah in terms of zakat management, Baitul Maal Hidayatullah must carefully pay attention to the things that will be done in the future in the process of serving the community in general in zakat management.

The existence of a vision, mission and goals that are created as a centre or barometer for managing institutions in each region means that each branch and regional representatives can coordinate well to achieve national targets, in addition to the same centralized goals that can measurably optimize the collection of national Zakat received which will be It also has an impact on optimizing the process of distributing and utilizing Zakat to reduce poverty, improve community welfare and moderate social inequality. This conclusion was stated by the Supervisor of Baitul Maal Hidayatullah Makassar City during an interview who said:

"We follow the Vision, Mission and Goals that the head office has previously created. We then used this as the basis for carrying out work operations in every representative office and branch throughout Indonesia. This makes it easier for us to coordinate with each other, and can further improve the management of national Zakat and the distribution of national Zakat to people in need" (Supervisor BMH, 2023)

Based on the results of the interviews obtained, it can be concluded that the strategy formulation stage at Baitul Maal Hidayatullah is carried out by formulating the vision, mission and goals first to find out future steps or actions that can be taken to achieve the institution's goals. The formulation of the vision, mission and goals is carried out at the head office, which

is the coordinating centre for all branches. The results of the formulation of the vision and mission, it is then implemented by each existing branch.

4.2 Strategy Implementation

After formulating the strategy formulation as the initial stage in strategic management, the next stage is the strategy implementation stage. The strategy implementation stage is a technique where a company or organization develops, utilizes and integrates its organizational structure, culture and resources so that they can be optimized to achieve predetermined goals.

The implementation of the strategy at the Baitul Maal Hidayatullah Amil Zakat Institution (BMH) Hidayatullah city of Makassar carried out several things that could support the achievement of the desired goals. Several efforts were made to achieve long-term, medium-term and short-term goals. In order to achieve the desired goals, there are several strategies implemented based on the recognition of the head of the office who said that:

"In order to achieve the desired goals, especially in Baitul Maal Hidayatullah, Makassar city, several things have been carried out as steps to achieve these goals, including taking direct action in the field to look for potential Muzakki through various methods that we can do with the team, namely searching for data, Then, after we receive the data and we consider that we can provide zakat kama, we will then come directly to Muzakki's house or better known as door to door so that we can explain in more detail to prospective zakat donors about the institutions and programs that we provide to be able to convince potential donors. to pay zakat at Baitul Maal Hidayatullah, Makassar City" (Chief Officer BMH, 2023)

The management has made various efforts of amil zakat institutions, especially Baitul Maal Hidayatullah, Makassar city. As time goes by, of course, there are many challenges to overcome, so it is necessary to take steps to anticipate the possibilities that may occur in the future. This result is realized by the Baitul Maal Hidayatullah City of Makassar so that in the implementation of zakat management, various efforts are made related to development in terms of cooperation carried out as well as the preparation of vision, mission and goals and what is no less important is the development of Human Resources and the Management of Facilities and Infrastructure. in accordance with current developments and the management's ability to carry out good management of the implementation of programs that have been prepared to attract Muzakki to pay their Zakat at the Baitul Maal Hidayatullah National Amil Zakat Institution, Makassar City.

4.3 Evaluation Strategy

The evaluation stage is the final stage, which has an important role in the implementation of the work program being carried out. The evaluation stage is carried out to measure the level of success of the work program being implemented. Every program carried out must have several things that sometimes do not meet expectations and need improvement in the future. This finding means that after implementing a work program, it is necessary to carry out further action in the form of an evaluation to measure the level of success and analyze deficiencies and obstacles that trigger delays in implementing a work program. This result was stated by the head of the office, who said that:

"After we have carried out various series of strategies that we have successfully implemented, the next step is to carry out follow-up actions on the implementation of the work program that we have implemented. "We do this in order to be able to measure the level of success and analyze the level of deficiencies in the implementation of the activities that have been carried out so that we can provide lessons for the next activities or further work programs that we will carry out" (Kepala Kantor BMH, 2023)

Evaluation activities regarding the application of a strategy carried out at Baitul Maal Hidayatullah are carried out continuously, meaning that every time a work program is completed, evaluation is carried out again. This result is done because we remember that in the implementation of each program, there are definitely shortcomings that need to be studied together. Evaluation activities regarding the application of a strategy carried out at Baitul Maal Hidayatullah are carried out continuously, meaning that every time a work program is completed, evaluation is carried out again. This issue is done because we remember that in the implementation of each program, there are definitely shortcomings that need to be studied together.

In implementing the evaluation activities of the program created by Baitul Maal Makassar, mini-research was carried out to determine the level of satisfaction felt by donors (Muzakki) and to ask for criticism and suggestions in the implementation of the zakat distribution services carried out. This information was stated by the Supervisor of Baitul Maal Hidayatullah (BMH) Makassar City, who said that:

"We evaluated by also involving Muzakki as a consumer or someone who experienced the service we provided. We conducted a mini-research to measure Muzakki's level of satisfaction with the services we have provided. "We do this routinely to find out how successful the programs we have implemented are and to find out whether or not the efforts we have made for the community are effective" (Supervisor BMH, 2023)

Based on this explanation, it can be seen that the strategy evaluation process is carried out by reflecting on the work achievements carried out by the institution. Evaluation is carried out by conducting a survey (mini research) to determine the public's response to services and the institution's performance in providing services. Evaluation is carried out to measure the level of success and improve things that are lacking and need to be improved in other programs in the future.

5. Discussion

5.1 Supporting and inhibiting factors faced in Optimizing Efforts to Increase Muzakki Awareness to Pay Zakat in Baitul Maal Hidayatullah (BMH) Makassar City

The process of implementing the optimization of efforts carried out by the National Amil Zakat Institute (Laznas) Baitul Maal Hidayatullah Makassar City not only experienced smooth things but also experienced obstacles which sometimes became obstacles in the implementation of services for zakat management and also optimizing efforts in attracting Muzakki's interest in paying. The zakat is at Baitul Maal Hidayatullah, Makassar City. It cannot be denied that as time goes by, Baitul Maal Hidayatullah (BMH) Makassar City experiences many challenges and obstacles in its implementation, so various efforts are made to overcome the possibilities that may occur in the future, which will have an impact on the future of the institution or relevant agencies. This information was stated by the Head of the Baitul Maal Hidayatullah Office, who stated:

"The progress of the program that we are carrying out is not always smooth; there are several obstacles and obstacles that we have gone through, but thank God we were able to maximize some of the things we have to become a strong basis for us to be able to develop little by little" (Kepala Kantor BMH, 2023)

The results of the identification carried out regarding the inhibiting factors and inhibiting factors experienced by Baitul Maal Hidayatullah found that several inhibiting factors were owned by the Supervisor, who stated that:

"The supporting factors that we have so far in order to maximize all the efforts we can make to develop the institution and build a good image in society is that we are an official institution and have permission and legality directly from the Ministry of Religion, which is protected by Law Number 23 2011 is about zakat management, apart from that we have a clear vision and mission and we are in a rapid technological era so we can maximize the dissemination of the information we want to convey to the general public. Apart from that, we have earned the trust of many donors, so this can be proof of the credibility of the institution we manage" (Supervisor BMH, 2023)

These supporting factors are strengths that can be managed well to improve the quality of the institution. However, on the other hand, various factors become obstacles in implementing the work program carried out in order to increase Muzakki's awareness of paying Zakat at Baitul Maal Hidayatullah, Makassar City. This obstacle is the main homework that needs to be anticipated so that we can maximize various efforts in improving the quality of the Baitul Maal Hidayatullah Baitul Maal Hidayatullah National Amil Zakat Institution (Laznas) in Makassar City. The Head of Office said that:

"Behind several things that are advantages and supporting factors that we have, we also realize that there are several things that are inhibiting factors that become obstacles so that sometimes it is difficult for us to increase Muzakki's awareness and interest in paying Zakat at Baitul Maal Hidayatullah. These inhibiting factors include some that come from our internal and some that come from our external" (Kepala Kantor BMH, 2023)

Internal inhibiting factors have their impact on institutional development as do external factors. In accordance with the statement by Supervisor Baitul Maal Hidayatullah who stated that:

"The inhibiting factor comes from internally, namely from the employees themselves, where there are still some employees who don't understand about Zakat. This regulation has an impact on the socialization process about the importance of paying Zakat to the wider community; apart from that, employees' ability to maximize technology is also lacking in carrying out socialization, so sometimes the process of conveying information is not very efficient in today's digitalized era" (Supervisor BMH, 2023)

Apart from internal factors which are obstacles, the external environment around the institution is also a trigger or obstacle as well as an obstacle in increasing Muzakki's awareness of paying Zakat at Baitul Maal Hidayatullah Makassar. This information was stated by the Head of the Office, who said that:

"Obstacles that come from outside or external to the institution are the existence of several zakat amil institutions that operate in the same field around the city of Makassar so that people are divided in their interest in paying their zakat elsewhere" (Kepala Kantor BMH, 2023)

From this description, we can see that there are inhibiting factors and also factors that can support the implementation of optimizing efforts to increase awareness of muzakki to pay Zakat in Baitul Maal Hidayatullah, Makassar City. Supporting factors include support from the state in the form of a zakat management law, the obligation to pay Zakat for Muslims among the majority of the people of Makassar City who are Muslim, as well as the sophistication of information and communication technology, which can be used to disseminate information about Baitul Maal Hidayatullah Makassar City. However, on the other hand, there are inhibiting factors originating from internal Baitul Maal Hidayatullah Makassar, namely external factors.

The inhibiting factors for Internal Baitul Maal Hidayatullah Makassar are that there are still employees who do not understand the importance of management, so it is still difficult to carry out outreach to the community and the lack of competence of employees in using IT amidst increasingly rapid technological developments that affect every line of life. The lack of understanding about IT among employees means that it is less efficient to spend time disseminating information to the wider community using digital media. Meanwhile, the external inhibiting factor for Baitul Maal Hidayatullah Makassar is the large number of Amil Zakat institutions that have sprung up, thereby hampering the opportunity to get lots of donors because each institution will provide each other with the best capabilities and programs they have to attract donors.

5.2 SWOT Analysis of Optimizing Efforts to Increase Muzakki Awareness to Pay Zakat in Baitul Maal Hidayatullah (BMH) Makassar City

The SWOT analysis that has been carried out produces various alternative strategies that can be implemented by the Baitul Maal Hidayatullah National Zakat Amil Institute (Laznas). These alternative strategies are then given a priority ranking to be implemented using strategy management analysts that can be implemented. These alternatives are:

- a. Carry out zakat management by carrying out the existing Vision and Mission more optimally
- b. Optimizing the distribution and utilization of Zakat to alleviate poverty
- c. Increasing public knowledge about Baitul Maal Hidayatullah by conducting outreach to the public through certain programs as well as direct appeals to the public, either in person or using social media.
- d. Carry out good coordination between all Regency/City Baitul Maal Hidayatullah branches and with the centre to achieve national targets.
- e. Add adequate human resources to grow BMH Makassar City, then carry out routine data collection on potential Muzakki and increase the number of Muzakki.
- f. Optimizing Muzakki's potential by implementing a transparent, accountable financial management system based on the latest technology and communication
- g. Increase the number of human resources in the BMH sector who have competence and understanding of zakat management.

6. Conclusion

Strategy implementation at Baitul Maal Hidayatullah Makassar City focuses on three aspects, namely human resource development which is the basis before implementing the program. Competent Human Resources can have a positive impact on every effort undertaken. Apart from that, another aspect that is considered in implementing implementation is the use of information and communication technology so that it can reach every level of society. It can further optimize every effort made, especially in building awareness of muzakki paying Zakat through the outreach carried out. The next aspect is to focus on management or managing the institution; this is an important aspect that influences all efforts made. Good management will be able to produce better work productivity.

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