SWOT Analysis of the Mempawah Regency Baznas Development Strategy in Collecting Zakat Funds

Analisis SWOT terhadap Strategi Pengembangan Baznas Kabupaten Mempawah dalam Penghimpunan Dana Zakat

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Abstract: This study departs from the analysis of the development strategy of Mempawah District Baznas in collecting zakat funds. The main problem of this paper is to at least talk about the strategies carried out by Baznas officials so that people in Mempawah want to pay their zakat because in their community they issue less zakat to Baznas, the community issues more zakat for religious leaders. Then from the strategy analyzed using SWOT, a descriptive qualitative study began to describe the symptoms in the field. The research found that Baznas Mempawah District has the power to have zakat collection units for each office that has distributed their zakat to Baznas. many government employees have issued their zakat to Baznas. The threat of Baznas District Mempawah, namely: People are divided into paying zakat, Baznas promotion is still less intensive. The Baznas opportunity is the only BAZ in Mempawah Regency. There is a letter from the District Head of Mempawah regarding the regulation that employees must issue their zakat at Baznas. The threat is that Amil has formed many zakat institutions in each office. Strategies adopted by Baznas District of Mempawah When power meets opportunity, one must build a partnership between BAZ and LAZ so that it is easy to collect funds from the community. Baznas Strategy When Weakness meets opportunity, it increases the quality and quantity of competent resources for young people. Baznas strategy when power meets threats, namely, entered a collaboration between BAZ and UPZ so that UPZ could assist BAZ in collecting zakat from the community. Baznas strategy when weakness meets threats; that is, conducting training for young people, so that young people will be interested in joining Baznas.

Keywords: Strategy, SWOT, Baznas, Collecting Zakat Funds.

Abstract: Kajian ini berangkat dari analisis strategi pengembangan Baznas Kabupaten Mempawah dalam mengumpulkan dana zakat. Pokok permasalahan dari tulisan ini setidaknya berbicara mengenai Strategi apa saja yang dilakukan penggurus Baznas agar masyarakat di Mempawah mau mengeluarkan zakatnya karena di mempawah masyarakat sedikit sekali mengeluarkan zakat ke Baznas, masyarakat lebih banyak mengeluarkan

zakatnya ke pemuka agama. Kemudian dari strategi tersebut dianalis dengan menggunakan SWOT, Penelitian menggunakan deskriptif kualitatif yang dimulai mendeskripsikan suatu gejala gejala di lapangan. Adapun hasil penelitian yang ditemukan bahwa Baznas Kabupaten Mempawah memiliki kekuatan yaitu memiliki unit pengumpulan zakat setiap kantor yang telah mendistribusikan zakat mereka ke Baznas, banyak pegawai pemerintah yang telah mengeluarkan zakat mereka ke Baznas. Adapun ancaman Baznas Kabupaten Mempawah yaitu: Masyarakat terpecah-pecah membayar zakat, promosi Baznas masih kurang intensif. Adapun Peluang Baznas adalah satusatunya BAZ di Kabupaten Mempawah, adanya surat dari Bupati Mempawah tentang aturan karyawan harus mengeluarkan zakatnya ke Baznas. Ancaman yaitu banyak yang membentuk lembaga Amil zakat setiap kantor. Strategi yang diterapkan Baznas Kabupaten Mempawah Ketika kekuatan bertemu dengan peluang yakni harus membangun kemitraan antara BAZ dan LAZ agar mudah dalam mengumpulkan dana dari masyarakat. Strategi Baznas Ketika Kelemahan bertemu dengan peluang yaitu meningkatkan kualitas dan kuantitas sumberdaya yang kompeten untuk kaum muda. Strategi Baznas ketika kekuatan bertemu dengan ancaman yaitu; mengadakan kerjasama antara BAZ dan UPZ sehingga UPZ dapat membantu BAZ dalam mengumpulkan zakat dari masyarakat. Strategi Baznas ketika kelemahan bertemu dengan ancaman; yakni melakukan pelatihan untuk kaum muda, sehingga kaum muda akan tertarik bergabung ke Baznas.

Kata Kunci: Strategi, SWOT, Baznas, Pengumpulan Dana Zakat.

A. Introduction

Poverty is a problem that always arises in every country, both absolute poverty, and relative poverty. Although there have been many programs aimed at poverty alleviation efforts, this problem has not been resolved either. From poverty and ignorance will give birth to underdevelopment, social inequality, and difficulties. This is a problem that is happening in Indonesia, the people's economy is getting more difficult, and natural disasters occur everywhere that add to the poverty list. The government has tried to overcome the problem of poverty in this country, ranging from food aid and financial assistance, but in reality, it has not been able to overcome the problem of poverty. The difficulty of solving this problem is because the problems involving the poor are very complex. The approach to its solution is not only done from an economic perspective, but its social aspects must be considered. The main factors causing poverty are mostly

¹ Nur Rianto, "Effect of Zakat Double and Its Implications on Poverty Alleviations Programs", *Ekbisi* 5, no. 1 (2010): 42-49.

due to natural factors. Besides, there is no equitable distribution of development results is also a causal factor that cannot be ignored.

The economic crisis that has hit Indonesia since mid-1997 is believed to be bad for the welfare of the people so that the poverty rate will also increase. Until 1996, the number of poor people in Indonesia decreased. This decrease is not only seen from the absolute number, but more than that the percentage of poor people is also always decreasing. The economic crisis that hit Indonesia in July 1997 resulted in the number of poor people who had experienced a decline, increased again.² To overcome poverty, the government has issued various policies so that the problem of poverty can be resolved, including the policies of the inpres of disadvantaged villages and social safety net issued during a crisis. But all of them still cannot solve this problem.

Zakat is one of the financial instruments in the economy that has been used by the Islamic government from the time of the Prophet. After the birth of Law No. 38 of 1999 concerning Management of Zakat, in this Law, it is possible to manage zakat not only by the Amil Zakat Agency which is managed by the government, but zakat may be managed by private institutions through the Amil Zakat Institution. *Muzakki* in conducting zakat is a concrete step to build social synergy that can be developed in the context of life today, for example, rich people who have assets can channel their zakat to the Amil Zakat Agency or the Amil Zakat Institution to be used as well as possible.

Assets received are expected to improve the standard of living of *mustahik* and will also open jobs. Thus, zakat funds can be used as potential sources of funds that can be managed as socio-economic investments. But zakat must be positioned as a tool for important instruments and sources of productive funds to improve the people's economy. The National Amil Zakat Agency (Baznas) of Mempawah Regency is one of the Amil Zakat Institutions located in Mempawah City and one of the institutions that manages and distributes zakat funds. Baznas Mempawah Regency is a social charity. Then the funds collected by management are channeled to those who are entitled to receive them, from these funds to create business

² Siti Aminah Chaniago, "Perumusan Manajemen Strategi Pemberdayaan Zakat," *Jurnal Hukum Islam* 12, no. 1 (May 6, 2014), https://doi.org/10.28918/jhi.v12i1.529.

activities. Baznas Mempawah Regency is located on Jalan Raden Kusno, which is directly adjacent to the Al Falah Mempawah Grand Mosque Complex.

During the field survey, the researchers saw Baznas Management in Mempawah Regency collect and distribute zakat funds. The research uses qualitative research with a descriptive approach. In the field, researchers also found awkwardness that not all administrators were actively working, a location that was not possible because the location was still joined by other offices and the location of Baznas in Mempawah District was too small compared to the office of the Amil Zakat Agency in West Kalimantan. Organizations like the Baznas District of Mempawah can improve their competitive strategy by finding an appropriate match between the internal and external strengths of the organization, to find out internal and external strengths. The author raises the issue of zakat by using SWOT analysis, short of S is strength, W is weakness, O is the opportunity, and T is a threat which is all that is needed in an organization. An organization can be said to be successful if it can develop and implement strategies to overcome various threats both internally and externally and seize opportunities.

The purpose of this study was to analyze the weaknesses, strengths, opportunities, defenses, and strategies of Baznas in Mempawah district. The process of analysis, formulation, and evaluation of strategies is called strategic planning. The main purpose of strategic planning is so that the organization or company can see internal and external conditions so that the company can request changes in the external environment. As far as researchers are looking, researchers focus on swot analysis of Baznas development strategies in Mempawah District in collecting zakat funds for researchers that have not been found by researchers, but the research finds or chooses the same direction that has been found. First, research conducted by Hafidhuddin "The Role of Zakat Organization Strategy in Strengthening World Zakat.3 This study discusses the strategies needed to realize the potential of zakat in the country. Besides, strengthening cooperation and global zakat networks is urgently needed as an effective way to overcome the poverty that still exists in the Muslim world.

 $^{^{\}rm 3}$ Hafidhuddin, "The Strategic Role of Zakat Organization in Strengthening Zakat in The World," Al Infaq 2, no. 1 (2011): 1-4.

The secondly by Gamsir Bachmid, Muzakki's behavior in paying Zakat maal.4 This study uncovered and interpreted muzakki's belief in zakat mal's obligation, understood and interpreted *muzakki*'s motivation in performing zakat mal, and interpreted the phenomena needed by muzakki as assistance or obedience to pay zakat. The third by Puji Lestari, "Identification of Organizational Factors in the Development of" E-Governance "in Zakat Management Organizations.⁵ Research shows zakat organizations in Banyumas have weaknesses, opportunities, and challenges in supporting zakat. Other results show the use of internet-based media in the distribution and accountability program in the management of zakat. Related to trying to analyze the external environment in two needs. First, the analysis carried out on the organization will begin the drafting process, including the compilation of the organization, will revise or process going forward. The second requirement, an analysis of the impact of the external environment which is carried out during the implementation of company activities, for example, to see how external changes to the processor performance of the organization. The following is the number of zakat funds obtained by the Baznas of Mempawah Regency from January to September 2018.

Table 1 The number of zakat funds from January to September 2018

No.	Month	Amount of Zakat
1.	January	Rp 27.811.490
2.	February	Rp 30.676.595
3.	March	Rp 24.865.050
4.	April	Rp 63.798.625
5.	May	Rp.24.118.450
6.	June	Rp 30.365.530
7.	July	Rp 47.220.783
8.	August	Rp 44.733.250
9.	September	Rp 31.269.690

Source of Data: Mempawah District National Zakat Amil Agency

⁴ Gamsir Bachmid, "Muzakki's behavior in paying Zakat Mal (Phenomenology Study of Muzakki's Experience in Kendari City)," *Jurnal Managemen* 10, no. 2 (2012).

⁵ Puji Lestari, dkk, "Identification of Organizational Factors in Developing 'E-Governance' in Zakat Management Organizations," *Mimbar* 31, no.1 (2015): 221-228.

From January to September the Baznas management of Mempawah Regency received zakat amounting to Rp. 324,859,463-. From the explanation of the table above, the highest income obtained by the administrator of the Mempawah Regency Baznas is in April of Rp. 63,798,625-, compared to other months, wherein that month the *muzakki* spent a lot of zakat compared to other months starting from the zakat profession, *zakat maal* and agricultural zakat. The authors want to examine these problems. That is the importance of the strategy in developing the progress of an organization, by using SWOT analysis the strategies for developing an organization can be known so that the steps in running an organization are smooth and can achieve the expected goals.

The type of research used in this study is field research, namely research whose object comes directly from the field in the form of data, both obtained through direct interviews with reinforced documents and archives. Thus, the researcher is direct to the Mempawah District Baznas regarding the Management of zakat which includes data collection, distribution, and zakat management through interviews with BAZ administrators, looking at data or documents on the BAZ. This research uses a qualitative approach, namely research that produces descriptive data in the form of written or oral words about people or observed behavior.

The research method is a general strategy adopted in the collection and analysis of data needed to answer the problem being studied. In doing something research, it is necessary to use the right method and according to the type of research conducted. Therefore, the research that the researchers will use is a descriptive method with a qualitative approach.

B. The Concept of Zakat in Islam

In terms of the language, the word zakat is the *masdar* word from zakat which means develop, grow,⁶ blessing, growing, clean and good. Zakat is a powerful whip that makes zakat not only creates material and spiritual growth for

⁶ Muhamad Fakhrudin, "Taqnin al Ahkam dalam Implementasi Zakat di Indonesia," *Al-Ahkam* 15, no. 1 (June 30, 2019): 37, https://doi.org/10.37035/ajh.v15i1.1896.

the poor but also develops the soul and wealth of rich people.⁷ In the terminology of the term fiqh, zakat means some of the assets that Allah has required to be given to those who are entitled.⁸

Zakat is several certain assets that have reached certain conditions required by Allah to be issued and given to those who have the right to receive them with certain conditions. Zakat has been explained in detail in the Qur'an. Take alms from some of their assets, with the zakat you cleanse and purify them and pray for them. Verily your prayer will be for them. Allah is Hearer, All-knowing (At-Taubah: 103). Based on verse 103 At Taubah, it can be concluded that the zakat management body is the ruler or government of some institutions authorized to deal with the affairs of zakat. Thus, zakat payments to these institutions need not be doubted.

Zakat is an Islamic instrument used for the distribution of income and wealth. The existence of tithe zakat, *zakat maal* and zakat profession is expected to reduce the level of inequality in Indonesia, besides that zakat can also be relied on as a mechanism in overcoming the problem of poverty that occurs in Indonesia. The scholars concluded from the above verse, that the right to take or collect zakat is the government, namely umara ', which upholds Islamic law. The government, according to the Islamic view, is responsible for the welfare of its people. The government as the caliph of Allah bears the mandate of Allah SWT and as Caliph Khulafa'illahi, bears the mandate of all his people. In Umar, 'said surrender your alms (zakat) to the person made by Allah SWT as the ruler of your affairs (government) (HR Baihaqi).

Imam Maliki added that if the leader is fair, it must be submitted to the leader. But if the leader is not fair, then *muzakki* may give his zakat to his mustahiq.

⁷ Qordhawi Yusuf, *Zakat Law* (Jakarta: Litera, 1986), 328.

⁸ Wiwik Damayanti and Ita Dwi Lestari, "Dimensi Zakat dalam Keadilan Sosial (Studi Komparasi Pemikiran Yusuf al Qardhawi dan Masdar Farid Mas'udi)," *Jurnal Mahkamah: Kajian Ilmu Hukum dan Hukum Islam* 3, no. 1 (2018): 7, https://doi.org/10.25217/jm.v3i1.251.

⁹ Hasan Muhammad, Zakat Management (Yogyakarta: Idea Press, 2011), 1.

Pratama, "The Role of Zakat in Poverty Alleviation (Case Study: Program Zakat Productive Zakat Program at The National Amil Zakat Agency), The Journal of Tauhidinomic, (2015) 93-104.

¹¹ Fakhruddin, *Yurisprudensi and Zakat Managemen in Indonesia* (Malang: UIN Press, 2008), 216.

While Imam Shafi'i in his *qaul jaded* said that a *muzakki* may give zakat to *mustahik*, both zhahir and spiritual assets. As for the opinion of Hambali Imam. Said that it is expected for a *muzakki* to give their zakat to the *mustahik* zakat to ensure the arrival of the zakat.

In addition to the surah At Taubah 103, Allah also says in the Qur'an.

Meaning: "Indeed the zakat is only for the needy, the poor, the administrators of zakat, the Mu'allaf who are persuaded by their hearts, to (liberate) slaves, those who are in debt, to the path of Allah and the people who are on his way, as something that is required by Allah; And Allah is Knower, Wise." (Q.S. At Taubah: 60).

Those who are entitled to receive zakat include: The first fakir, according to *jumhur ulama*, the so-called fakir are people who do not have much wealth or income to fulfill their needs: clothing, food and shelter and all other basic needs, both for themselves or for those who are their dependents. The second *amil*, *amil* zakat is those who carry out all activities related to zakat, through the collector to the treasurer, the guardian, the registrar, the counters and those who distribute zakat to their *mustahik*. One of the conditions for *amil* is that he should be a Muslim. According to the hadith narrated by Ahmad, it is permissible in the affairs of zakat to use *amil* not Muslim and also the property was given to *amil* is the wage of his labor. *Amil* here is a zakat officer. Third *muallaf*, Imam Shafi'i argues that the converted group is someone who has just converted to Islam. The types of converts are the group is expected to be Islamic and the group of people who are worried about their misbehavior.

The fourth *riqab*, *riqab* or in freeing a slave. This means that the zakat must be used, among other things, to free up slaves and eliminate all forms of slavery. *Riqab* in conventional means people with slave status.¹⁴ They were given funds to break away from slavery. At present, there is no *riqab* in this form. Therefore, contemporary scholars expand the meaning of the word *riqab*. According to him,

 $^{^{12}}$ Abdul Haris Romdhoni, "Zakat in Promoting Economic Growth and Poverty Alleviation," Jurnal Ilmiah Ekonomi Islam 3, no. 1 (2018): 41-50.

¹³ Yusuf, *Zakat Law*, 330–331.

¹⁴ Ali Ridho, "Zakat in Islamic Economic Perspective," *Al-'Adlh* 7, no. 1 (2014), 120-132.

areas that were occupied by the enemy or colonized Therefore, Mahmud Syaltut in Quraish Shihab allowed the giving of zakat for the purpose of freeing territories colonized or occupied by enemies. From the description above, it can be concluded that *riqab* clearly refers to the human being oppressed and exploited by other humans, both personally and structurally.

The fifth *gharib*, the word "al-gharimin" comes from the word *gharim* which means the one who is in debt or who is in debt, so that he cannot afford it, even though he has enough for his life needs and his *family*. According to Yusuf Qardhawi, *gharim* caused by activities for the benefit of others, such as efforts to reconcile the two disputing people, has the right to obtain zakat assets to replace the funds that have been spent even though they are in debt. According to the school of Abu Hanifah *gharim* is a person who has debt and does not have more than his debt. Ibn Hamam stated in *Al Fath Gharib* is a person who has debt responsibility or a person who has accounts receivable from other people, but is not able to return it, whereas he does not have the obligation.

The sixth *fisabilillah*, according to Hafidhudin, *fisabilillah* is war volunteers who do not have a fixed salary, but some scholars allow to give zakat to build mosques, religious education institutions and training the da'i who continue to fight in the way of Allah SWT.¹⁶ *Fisabilillah* is usually interpreted as the war in the way of Allah. Even though the understanding is broader, it covers all the benefits of Muslims for the sake of religion and others that are not for the benefit of individuals.¹⁷ The Seventh *ibnu sabil*, According to Imam Shafi'i, *ibnu sabil* is a person who is disconnected from his provisions and includes people who intend to travel without provisions. According to the Hambali Imam that if *ibnu sabil* had run out of provisions intended to go to another country that was not his country, then he was given something sufficient from before leaving to his destination and to go home to his country. *Ibnu sabil* is a person who is capable but, on a journey, runs out of stock or loss provisions and cannot use his wealth.¹⁸

¹⁵ Shihab Quraish, *Tafsir Al Misbah*, (Jakarta: The Iman Jama Public Islamic, 2004).

¹⁶ Hafiddhuddin Didin, Zakat in Modern Economy, (Jakarta: Gema Insani, 2002), 35.

¹⁷Hasan Ali, *Zakat and Infaq One of Overcoming Sosial Problems in Indonesia,* (Jakarta: KencanaPrenada Media Group, 2008), 45.

¹⁸ Abdurahman Maman, *Minutes of Zakat Infaq and Sedeqah* (Bandung: Tafakur, 2011), 200.

C. Definition of SWOT Analysis

SWOT analysis is the beginning of the strategy formulation process. The SWOT analysis requires strategic managers to find a strategic match between external opportunities and internal strengths while paying attention to external threats and internal weaknesses. According to what is meant by SWOT analysis is a way of analyzing internal and external factors into strategy steps in optimizing more profitable businesses. In the analysis of internal and external factors, aspects will be determined which are the strengths, weaknesses, opportunity and challenges of an organization. That way we will be able to determine various possible alternative strategies that can be implemented. SWOT analysis is an acronym for strength, weakness, opportunity, and treats from organizations which are all strategic factors. To facilitate the implementation of the SWOT analysis a SWOT matrix is needed to facilitate various strategies that need to be implemented by an organization. The SWOT matrix is created by grouping each SWOT element problem into a table that shows the matrix.

The basic components of the SWOT analysis are divided into two types of Internal Environmental Analysis. The internal environment is an identification process that breaks down the strengths and weaknesses of the company, including human resources, financing, the efficiency of facilities and infrastructure that influence the policy-making of a company. Internal environment analysis includes two aspects, namely strengths and weaknesses.

The first strength, strength is a resource or capacity that is controlled by a company or organization that makes the company relatively superior to its competitors in meeting the needs of customers served, the power arises from the resources and competencies available to the company.²² The second weakeneses, occur when limitations or deficiencies in one or more resources or the capacity of a company against its competitors are obstacles in effectively meeting customer

¹⁹ Iqbal Ichsan, *Strategy Management System at the Dhuafa National Amil Zakat Institution* (Pontianak: STAIN Press, 2011), 114.

²⁰ Syamsudin Noor, "Penerapan Analisis SWOT dalam Menentukan Strategi Pemasaran Daihatsu Luxio di Malang," *Jurnal INTEKNA: Informasi Teknik dan Niaga* 14, no. 2 (2014).

 $^{^{21}}$ Rangkuti Freddy, $SWOT\ Analysis\ Technique\ for\ Dissecting\ Business\ Cases\ (Jakarta: Gramedia Main Library, 2000), 18-19.$

²² Ichsan Iqbal, *Strategy Management System at the Dhuafa National Amil Zakat Institution*, (Pontianak: STAIN Press, 2011), 116.

needs.²³ Analysis of the external environment. External environment analysis is an effort to do identification and analysis of various environmental factors outside the company, such as the influence of economic, political, and legal developments that influence company policy. Analysis of the external environment includes two aspects, namely opportunities and threats. The third opportunity, opportunities are situations or conditions that are opportunities outside the organization and provide opportunities for developing organizations in the future. It can occur if the main situation that closes in the environment of a company. The fourth threats, threats are a major barrier for companies to achieve what they want. The entry of new competitors and technological changes and occurs when the main situation is not profitable in the environment of a company.

To make it easier to carry out a SWOT analysis a SWOT Matrix is needed which is to formulate various strategies that need to be implemented by an organization. The SWOT matrix is made by grouping each SWOT element problem.

Table 2
SWOT Matrics

Internal	Strenght (S)	Weakness (W)
Ekternal	List of all the opportunities	List of all weaknesses
	that are owned	possessed
OPPORTUNITIES (O) List of all identified opportunities	Strategi SO Use all the power you have to take advantage of opportunities	Strategi WO Overcome all weaknesses by utilizing all opportunities that exist
TREATS (T)	Strategi ST	Strategi WT
List of all opportunities	Use all forces to avoid all	Press all weaknesses
faced	threats	and prevent all threats

The strategy is to use the company's internal strength to take advantage of external opportunities. Company management will like if their organization is in a position where internal power can take advantage of trends and external events.²⁴Organizations, in general, will implement WO, ST or WT strategies to

²³ Freddy, SWOT Analyysis....., 254.

²⁴ Immanuel Adhitya Wulanata Chrismastianto, "Analysis of SWOT Implementation of Financial Technology on the Quality of Banking Services in Indonesia," *Jurmal Ekonomi dan Bisnis* 20, no. 1 (2017).

achieve a situation where companies can implement the SO strategy. When a company has a major weakness, the company will try to overcome it and make it power. When an organization faces a major threat, the company will try to avoid concentrating on opportunities. The WO strategy is aimed at improving internal weaknesses by utilizing external opportunities. Sometimes there are external opportunities, but the organization has internal weaknesses that prevent it from exploiting these opportunities. According to the ST strategy is to use the company's strength to avoid or reduce the influence of external threats. This does not mean that strong organizations must always face challenges in their external environment directly.

WT strategy is defensive tactics directed at reducing internal weaknesses and avoiding external threats. An organization faces a variety of external challenges and internal weaknesses will be in an unsafe position. In fact, such companies must try to survive, join, reduce the size, or choose independence.²⁵

D. The Development Strategy of Mempawah Regency Baznas in Collecting Zakat Funds

SWOT analysis is an analysis of strengths, weaknesses, opportunities, and threats for companies or organizations in carrying out their activities. Organizations must consider the factors that can bring them to face increasingly fierce competition at this time. In determining the Baznas strategy in Mempawah Regency, one must look at and consider the factors that influence internal and external organizations.

The use of the SWOT analysis provides strategic considerations that can be obtained by Baznas Mempawah Regency. To develop and maintain continuity, the strategy must be based on a combination of the results of the spotlight from outside or within the organization. A broad and far-reaching spotlight is taken to deal with problems and threats that must be avoided and to look for opportunities that can be exploited. While the spotlight in the intended reserve can find out the provisions that can be utilized, as well as weaknesses that need to be avoided and need to be overcome. The data presented below are data obtained from the

²⁵ Iqbal, *Strategy Management.....*, 118.

results of direct observation and direct communication in the form of field notes. Exposure to this research data will be presented following the focus of research.

Table 3
SWOT Analysis Baznas of Mempawah Regency

Power	Weakness
1. The existence of UPZ in each office that	1. Lack of public understanding
channeled to the Baznas of Mempawah	about the issuance of zakat to
Regency.	the district Amil Zakat Agency.
2. Many civil servants have issued their	2. Promotions that are less
zakat in the Baznas of Mempawah	intense.
Regency.	
3. Bank Kalbar employees or employees	
have issued their zakat directly to Baznas.	
Opportunity	Threat
1. There is only one Amil Zakat Agency in	Many Amil Zakat Institutions are
Mempawah Regency while the other is	formed in each office or agency
the Amil Zakat Institution	
2. There is a regulation from the Regent	
regarding the regulation of employees to	
issue their zakat to baznas	

Source: Results of the interview to Baznas Mempawah Regency

The strengths, weaknesses, opportunities, and threats possessed by Mempawah Regency Baznas are:

1. Strenght

The strength possessed by the organization can be fully utilized to generate profits for the organization. Organizations or companies must maintain the superiority or strength that has been achieved by utilizing all the strength possessed by Baznas Mempawah Regency has the power to be able to create their goals and objectives. The strengths include:

First, there is UPZ in every office that pays zakat in the Baznas of Mempawah Regency. With the existence of UPZ who deposits to Baznas Mempawah Regency, this is strong support in work partners to raise zakat funds from the community. Second, many civil servants issued their zakat to the Baznas in Mempawah Regency. The number of employees who issue zakat is a good financial source for Mempawah Regency Baznas in helping the community. THIRD, Bank Kalbar employees issue their zakat directly to Baznas Mempawah Regency. This is strong support from the Bank Kal Bar which has already issued

zakat to Baznas Mempawah Regency. This power is influential on the level of trust of the *muzakki* who wants to distribute their zakat to Baznas Mempawah.

2. Weakness

Weaknesses in the organization will be an obstacle to achieving organizational goals or objectives. For this reason, an assessment of weaknesses concerning the ability of the organization to achieve the target or a goal to get improvement in the future is needed. Baznas Mempawah Regency has several weaknesses, including:

The first, Lack of public understanding about paying zakat to BAZ. The weakness faced by the Baznas in Mempawah District is the lack of problems in understanding the community about issuing zakat at BAZ. The people of Mempawah Regency spend more on their zakat on the cleric, the teacher of the Koran and the management of the mosque compared to the *amil* zakat, agency, in this case, the Baznas of Mempawah Regency. The second, Promotions that are less intense. The real weakness that must be faced by Baznas in Mempawah Regency is a problem that constantly promotes BAZ to the community so that people become aware. Baznas must also pay attention to this because the however promotion of BAZ is closely related to *muzakki* who issue their zakat.

3. Opportunity

Facing increasingly fierce competition at this time Baznas must look for opportunities that exist. Available opportunities must be reached before other competitors take them. The opportunities owned by Mempawah Regency Baznas are: First, there is a suggestion from the Regent of Mempawah about the regulation of employees to issue their zakat at BAZ. At the request of the Regent, this is a great opportunity for Baznas in Mempawah Regency to increase the number of *mustahik* who want to issue their zakat to Baznas Mempawah. Second, there is only one BAZ, and the other is LAZ. This is a great opportunity for the Baznas of Mempawah Regency to collect zakat funds from the community because in Mempawah District there is only one BAZ while the other is the Amil Zakat Institution.

4. Threat

Every company or organization must know the threats faced so that it can develop a strategy to fight it. Baznas of Mempawah Regency experiences threats that can affect its objectives, including. Amil Zakat Institutions are formed in each office or agency. The number of LAZs that are formed in every agency or office that emerges can make it difficult for the Mempawah Regency Baznas to carry out its performance or task in collecting zakat funds from the community. The following are the TOWS Baznas matrix in Mempawah.

Table 4
Matrik Tows Baznas Mempawah

Mati ik Tows Daznas Mempawan		
	StreghtS 1. The presence of UPZ in each office that pays at the Baznas in Mempawah Regency. 2. Many civil servants issued their zakat to the Baznas in Mempawah Regency. 3. Bank Kal Bar employees and employees have already issued their zakat to the Baznas of Mempawah Regency.	Weakness-W 1. Lack of public understanding about issuing zakat at the Amil Zakat Agency. 2. Promotions that are less aggressive.
Opportunity O 1. There is only one BAZ and the other is LAZ. 2. There is an appeal from the Regent of Mempawah about the regulations that employees must issue their zakat to the Amil Zakat Agency.	Strategi SO 1. Establish partnership between BAZ and LAZ (S1, O1). 2. Increase employees who are already solid in depositing their zakat to BAZ (S2, O1). 3. Increase cooperation between BAZ and UPZ (S1, O2). 4. Collaborating with the head of the office so that employees continue to issue zakat at Baznas (S2, O2). 5. Increase cooperation between Bank KalBar and BAZNA (S3, O1). 6. Enhancing cooperation relations between BAZ and Bank Kalbar (S3, O2).	Strategi WO 1. Hold socialization about the Amil Zakat Agency to the public (W1, O1). 2. Provide public counseling on the issue of issuing zakat to the Amil Zakat Agency (W1, O2). 3. Promotion so that people pay their zakat to the Amil Zakat Agency (W2, O2). 4. Socialization to All Government Institutions (W2, O2).

Threat-T	Strategi ST	Strategi WT
Many Amil Zakat	1. Hold a collaboration between	1. Extending
Institutions are	Baz and Laz (S1, T1).	information about
formed in each office	2. Maintain employees who have	the Amil Zakat
or agency	issued their zakat to the Amil	Agency to the entire
	Zakat Agency (S2, T1).	community (W1.T1).
	3. Improve relations again with	2. Improve Promotion
	Bank Kal Bar employees (S3,	strategy (W2, T1).
	T1).	

Source: Research Results of Mempawah District National Amil Zakat Agency

From the picture above can be explained about the alternative strategies that can be implemented by the Mempawah District National Amil Zakat Agency, namely:

1. Strategi SO (Strenght-Opportunity)

Strategy SO (Strength-Opportunity) This strategy uses the company's internal strengths to seize opportunities that exist outside the company. Meanwhile, if the company faces many threats, the company must try to avoid it and try to concentrate on the existing opportunities. As for the strategy that is carried out when strength meets opportunity. Strength by establishing partnership relationships between BAZ and LAZ to take advantage of opportunities in the Regency Mempawah, Use strength by increasing cooperation between BAZ and UPZ by providing good services to *mustahik* to take advantage of opportunities by increasing *muzakki* who issue zakat, Use force by establishing cooperation again with the heads of government agencies by maintaining a bodyguard and increasing the number of (issuing zakat) *muzakki* And Use force by increasing cooperation between Bank Kalbar and the Mempawah District National Amil Zakat Agency to take advantage of opportunities to maintain and improve *muzakki* who want to issue zakat.

2. WO Strategy (Weakness-Opportunity)

Strategy WO (Weakness-Opportunity) This strategy aims to minimize the company's internal weaknesses by utilizing external opportunities. The strategy is carried out when weakness meets opportunity. Minimizing the weakness of the lack of socialization by holding socialization about BAZ to the people in the District Mempawah, Minimizing the weakness of people's lack of understanding

by providing information about BAZ to the community to take advantage of opportunities to maintain and increase the number of *muzakki*, and Minimizing promotions that are less aggressive with more promotion again so that people know about BAZ to take advantage of opportunities to maintain and increase the number of customers.

3. ST Strategy (Strength-Threat)

This strategy is intended to reduce or minimize the threat of a company by utilizing the internal strength of a company. The strategy is used when threats meet with strength. Using force is to establish cooperation between the Amil Zakat Agency and the Zakat Service Unit so that the UPZ can assist the BAZ in collecting zakat and channeling it to *muzakki*, Using force that is by maintaining a bodyguard who has joined the Baznas in Mempawah Regency to keep issuing his zakat to BAZ to increase the workforce to avoid external threats and Using strength is by increasing relations with the employees or Bank Kalbar employees to keep working with Baznas to avoid threats where competitors are now increasing.

4. WT Strategy (Weakness-Threat)

This strategy is used to correct existing weaknesses in a company to minimize threats. This strategy is a strategy to survive in competition. The strategy is carried out when a weakness is met with a threat. Minimize the weaknesses of the lack of public understanding about issuing zakat to BAZ through improving information about BAZ to the public and minimizing the weakness of promotions that are less aggressive by improving the Baznas promotion strategy to avoid threats where the number of competitors is increasing.

E. Conclusion

From the above explanation, the conclusion is as follows: The first, Baznas in Mempawah Regency has strengths and weaknesses, while the strength of Baznas in Mempawah Regency is the existence of a zakat collection unit in each office or institution that has distributed zakat to Baznas in Mempawah Regency.

Many public servants have issued Zakat at Baznas in Mempawah Regency. West Kalimantan Bank employees who have issued Zakat at Baznas Mempawah Regency. While the weaknesses of Baznas in Mempawah Regency include: the lack of young people to join Baznas Mempawah District, lack of community understanding about issuing zakat to Baznas, the promotion that is not intense, so people do not understand the problem of issuing zakat to BAZ.

The second, Baznas of Mempawah Regency has opportunities and threats. Opportunities for Mempawah District Baznas are there is only one BAZ in Mempawah District while the other is LAZ. There was a request from the regent regarding the regulation of employees to issue zakat to the Amil Zakat Institution. While the threats from Baznas in Mempawah Regency are: the existence of the Amil Zakat Institution formed by every office or institution.

The Third, The strategies implemented by Baznas in Mempawah Regency are based on SWOT analysis, while the strategies are: SO Strategy, Building partnerships between BAZ and LAZ to facilitate fundraising from the community, maintaining solid and loyal employees in issuing zakat for Baznas Mempawah District, increasing cooperation between BAZ and UPZ and providing good services for must hike or those who issue zakat, strengthen cooperation with heads of government institutions so that employees continue to issue their zakat to BAZ and work together between the management of BAZ and employees of Bank Kalbar so that employees of Bank Kalbar will continue to distribute their zakat to BAZ. WO Strategy Increase competent quality and quantity of resources; socializing and understanding the community about issuing their zakat to BAZ and promoting promotion to the community so that the public understands about distributing zakat. ST Strategy Organize cooperation between BAZ and UPZ so that UPZ can assist BAZ in collecting zakat, retain employees who have joined Baznas to continue issuing zakat and improve relations with employees or employees of Bank Kalbar to continue working together. WT Strategy. Minimize the weaknesses of the lack of public understanding about issuing zakat to BAZ by releasing information about BAZ to the public and minimizing the weaknesses of less aggressive promotions by improving promotion strategy.

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