

## Zakat Management: Study the History of Islamic Philanthropy

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### Abstract

**Keywords:**  
*History,*  
*Philanthropy,*  
*Zakat Management.*

The purpose of this research is to discuss the management of zakat from the Islamic era to the present. As for the formulation of the problem of this research is how the management of zakat management from time to time. To maximize this research, the writer uses descriptive analysis method with qualitative research type. As for the results obtained, zakat management must be done professionally. In addition, to optimize the professionalism of zakat management, according to the author, zakat management must be based on management theory, namely planning, organizing, actuating and controlling.

### Abstrak

**Keywords:**  
*Manajemen Zakat,*  
*Sejarah Filantropi*


Tujuan dari penelitian ini adalah untuk membahas pengelolaan zakat dari era Islam hingga saat ini. Adapun rumusan masalah dari penelitian ini adalah bagaimana pengelolaan zakat dari masa ke masa. Untuk memaksimalkan penelitian ini, penulis menggunakan metode analisis deskriptif dengan jenis penelitian kualitatif. Adapun hasil yang diperoleh, pengelolaan zakat harus dilakukan secara profesional. Selain itu, untuk mengoptimalkan profesionalisme pengelolaan zakat, menurut penulis pengelolaan zakat harus berpijak pada teori manajemen yaitu perencanaan, pengorganisasian, penggerakan dan pengendalian..



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## INTRODUCTION

Islam is a religion of rahmatan lil'alamin that was sent down by Allah SWT to mankind. The guidance from Islam is straightforward and dynamic on the cases faced by humans in their lives. In addition, Islamic religious guidelines are flexible, comprehensive in various situations and times. And able to answer challenges in every era. One of the instruments that always answers human challenges related to the economy is zakat (Ramadan 2019).

Zakat as a pillar of Islam is the obligation of every Muslim who can afford it and is reserved for those who have the right to receive it. With good management, zakat is a potential source of funds that can be used to advance the general welfare of the whole society (Law of the Republic of Indonesia Number 38 of 1999). In Republic of Indonesia Law Number 38 of 1999 concerning Zakat Management, Chapter III, article 6 and article 7 states that zakat management institutions in Indonesia consist of 2 types, namely: the Amil Zakat Agency (BAZ) and the Amil Zakat Institution (LAZ). The establishment of the zakat institution aims to assist the government in alleviating poverty in Indonesia (Dita Afrina,tt).

Furthermore, Law no. 38 of 1999 concerning zakat management has been revised by Law no. 23 of 2011 concerning zakat management. After the enactment of the zakat management law, Indonesia has entered the stage of institutionalizing zakat management in the formal territory of the state, although it is still very limited. Zakat management institutions have begun to develop, including the establishment of zakat institutions managed by the government, BAZNAS (National Amil Zakat Agency), BAZDA (Regional Amil Zakat Agency) and LAZ (Lembaga Amil Zakat) which are managed by the community with better and modern management. At least the zakat law has encouraged efforts to form zakat management organizations that are trustworthy, strong, and trusted by the community. Of course this improves zakat management so that the role of zakat becomes more optimal.

Even though zakat is discussed in the subject of "ibadat" because it is seen as an inseparable part of prayer, it is actually part of the Islamic social and economic system, and is therefore discussed in books on Islamic legal and economic strategies. Zakat distribution management is distribution, distribution, delivery of goods and so on to many people or several places. So the distribution of zakat is the distribution of zakat to people who have the right to receive either consumptive or productive.

From this, it is agreed that the distribution of zakat is carried out where the zakat is collected. If it turns out that zakat is only used partially or not at all because it is no longer available and there are no people who have the right to

receive in the area, then it is permissible for zakat to be distributed outside the region, either by handing over the handling to the dreamer of the State or to the central zakat institution. To find out the potential of zakat, a management is needed that is able to utilize the full potential of zakat. Meanwhile, to distribute and manage zakat, it is necessary to handle the concept of management appropriately by paying attention to several factors that can influence the pattern of implementing the zakat system.

Zakat institutions have been established by many Muslim countries. At present, several Muslim countries have introduced an official zakat system, but it is not implemented optimally (not all zakat items are under the zakat network). If this institution is operated in a professional manner, poverty alleviation can be resolved. This is where it is important to study zakat management that is ideal for implementation in reality (Dita Afrina,tt).

## **METHOD**

This type of research used in this research is qualitative. Moleong explained that qualitative research is research that intends to understand the phenomena experienced by research subjects such as behavior, perception, motivation, actions, etc. holistically (as a whole), and by means of description in the form of words and language. In a specific context whis is natural and by making use of various natural methods.

This type of qualitative research is used to obtain data that is carried out based on the background conditions and social realities that occur in the field, namely in the form of social processes that occur in society that spend part of their assets to pay income zakat. All of the data collected is likely to be the key to the phenomenon being studied. The research report will contain data quotations to provide an overview of the presentation of the report.

## **RESULT AND DISCUSSION**

Management is a typical process consisting of planning, organizing, implementing, and controlling or supervising which is carried out to determine and achieve predetermined goals through the use of human resources and other resources (Hasibuan, 2001). Thus management is a process to achieve goals through well-organized activities. According to the term, zakat is the name for a certain number of assets that have reached certain conditions required by Allah to be issued and given to those who are entitled to receive them with certain conditions as well (Qardhawi, 1996).

Zakat is an important instrument in the Islamic economic sector and encourages the progress and prosperity of Muslims around the world. Thus,

zakat institutions need to be regulated and managed effectively and efficiently. Through a good system of collection, distribution and utilization, zakat can be a stable alternative to the world economic crisis. According to Islamic teachings, zakat should be collected by the state or institutions mandated by the state and acting on behalf of the government as representatives of the poor and the poor. Management under the authority established by the state will be much more effective in carrying out its functions and impacts in building the welfare of the people who are the goal of zakat itself, compared to zakat collected and distributed by institutions that run independently without coordination (Purwakananta & Aflah, 2008).

Zakat is *mâliah ijtimâ'iyah* worship which has a strategic and decisive position for the development of the welfare of the people. Zakat does not only function as a vertical worship to Allah (*hablumminallâh*), but zakat also functions as a form of horizontal worship (*hablumminannâs*) (Fakhrudin, 2012). The implementation of the zakat service involves a number of activities related to the management of assets since the collection, distribution, supervision, administration and accountability of zakat assets. If managed properly and with trust, zakat will be able to improve the welfare of the people, be able to increase the work ethic of the people and as an institution of economic equality (Hidajat, 2017). Thus, the concept of zakat has provided an example that Islam pays great attention to its needy people. In this case zakat functions as a fair redistribution of wealth in income, which is enforced through moral obligations and fiscal policies<sup>4</sup> in economic and social conditions.

Some contemporary scholars consider that it is necessary to institutionalize zakat so that its potential, utilization and utilization can achieve its stated goals. Several countries have also implemented zakat management through official institutions, both those established by the government and the private sector (Saidurrahman, 2013). Zakat must be paid by every Muslim who meets the requirements (*muzakki*) to purify his property by distributing his zakat to *mustahik* (zakat recipients). Management of zakat is not enough with good intentions, but must also be based on good governance. The role of *amil* and also professional management of zakat management is expected to be able to exploit the potential for zakat that is not yet maximized in this country.

The *amil zakat* appointed by the government to manage zakat funds nationally is called the National Zakat Agency (BAZNAS) which is responsible for planning, organizing, implementing and supervising the collection and distribution and utilization of zakat (Ministry of Religion of the Republic of Indonesia, 2012). The National Zakat Agency (abbreviated BAZNAS) is an institution that manages zakat nationally. Definitively, the zakat management

institution (LPZ) is an institution that is tasked with managing zakat, infaq and shadaqah, both those formed by the government such as BAZ or those formed by the community and protected by governments such as LAZ. The management of zakat utilization is the maximum utilization of zakat funds without reducing its value and usefulness, so that it is useful to achieve the benefit of the people (Ministry of Religion of the Republic of Indonesia).

According to the rules, both the Al-Quran and as-Sunnah, the one responsible for the welfare of the people is the government, because of the government's role as "caliph of Allah" and as "khalifah khala'ifillah". Institutions / agencies that are entitled to manage zakat are the government or the authorities. This is in accordance with the meaning of verse 103 of Surah At-Taubah, the prophet's hadiths both in the form of speech and in the form of actions and policies of the Al-Khulafa Rasyidin (Permono, 2005).

According to Page & Czuba (1999), empowerment is a joint construction by many disciplines and fields: community development, psychology, education, economics, and the study of social movements and organizations. However, a general understanding of empowerment is needed. According to Bailey (1992), defining empowerment appropriately in projects and programs will depend on the specific people and contexts involved. As a general definition, Page & Czuba (1999) suggest that empowerment is a multi-dimensional social process that helps people gain control over their own lives. It is a process that fosters power (i.e., the capacity to apply) in people, to use in their own lives, their communities, and in their societies where one of the important implications of this definition of empowerment is that individuals and society are fundamentally connected (Page & Czuba, 1999). Meanwhile, Swift & Levin (1987) refer to empowerment efforts to reallocate power through changing social structures. Empowerment emphasizes that people acquire sufficient skills, knowledge and power to influence their lives and the lives of others they care about. Aziz in Huraerah (2008) details the strategic stages that must be carried out in community empowerment, namely as follows:

- (1) Helping the community in finding the problem.
- (2) Conduct a participatory analysis (study) of the problem. This activity is usually carried out by means of brainstorming, forming discussion groups, and holding periodic (continuous) citizen meetings.
- (3) Determining the priority scale of the problem, in the sense of sorting and selecting each of the most urgent problems to be resolved.
- (4) Looking for solutions to problems currently being faced, among others, by means of the socio-cultural approaches that exist in society.

- (5) Carry out concrete actions to solve the problem at hand.
- (6) Evaluating the entire series and empowerment process to assess the extent of success and failure. In carrying out community empowerment, an effort is needed that can be carried out according to Kartasasmita (1995).

Efforts to empower the community must be done in three ways, namely:

- (1) Creating an atmosphere or climate that allows the community's potential to develop (enabling). Here the starting point is the recognition that every human being, every society has potential that can be developed.
- (2) Strengthening the potential or power possessed by the community (empowering). In this context, more positive steps are needed apart from just creating a climate or atmosphere. Empowering also means protecting. In the empowerment process, it must be prevented that the weak become weaker because they are less empowered to face the strong.
- (3) Empowering also means protecting. In the process of empowerment, the weak must be prevented from becoming weak, because of the lack of power in facing the strong.

Therefore, protection and partiality for the weak are very basic in the context of community empowerment. Protecting does not mean isolating and covering up from the interaction because it will not strengthen it, it will weaken it. Protecting must be seen as an attempt to prevent unequal competition, as well as the exploitation of the strong of the weak. Poverty alleviation is also the responsibility of the community by providing zakat, infaq and alms. Each head of the family has an obligation to provide for its members so that their needs are met (Surah Al-Anfal: 75 and Al-Isra': 26). In addition, zakat is a part of one's faith which must be fulfilled in accordance with the provisions of the Shari'ah. Zakat on assets is not only to cover the needs of the poor for one year, but also for a lifetime.

Zakat can also be used as working capital or for production capital according to the expertise and skills of each, which is supported by quality improvement. In addition to individuals and communities, the government is guided to play a role in poverty alleviation through zakat management. In this case, the government has enacted Law Number 23 of 2011 concerning the management of zakat. Concern for poverty is not new, and has been a focus for centuries by historians, sociologists and economists. The causes have been identified, ranging from deficiencies in the administration of income support, to inequities of the social and economic system. Various efforts have been put forward, from reforming the social security system to changing the shape of the

socio-economic system. Since poverty is a multidimensional problem, solutions to poverty require a set of coordinated actions. A global war on poverty, apart from domestic efforts, demands aid from rich countries to poor country. Community economic empowerment is based on the understanding that a society is said to be empowered if it has one or more of several variables.

- a. Having the ability to meet the basic needs of life and a stable economy.
- b. Have the ability to adapt to environmental changes.
- c. Have the ability to face threats and attacks from outside.
- d. Having the ability to create and innovate in self-actualization and maintaining its co-existence with other nations and countries.

Community economic empowerment is an effort to build (community) power by encouraging, motivating, and raising awareness of its economic potential and striving to develop it. Community empowerment is the basic element that enables a society to survive. In a dynamic sense, namely developing yourself and achieving progress. Community empowerment is the source of what is known as National Resilience. In discussing the economy of the people, there are several possibilities that need to be considered.

- (1) The economy of the people is almost identical to the indigenous economy of Indonesia.
- (2) Meanwhile, Muslims themselves constitute 87% of the total population. The consequence of this understanding is that if national development is carried out vertically and horizontally, this will also mean development in the Muslim economy.
- (3) The economy of the ummah is the sectors controlled by Muslim santri. This limitation has its own problems, because it is difficult to distinguish between Islamic and abangan ones.

Another economic meaning of the ummah is the bodies established and managed by the Islamic movement. This indicator refers to companies developed by the Christian movement that have successfully established themselves as conglomerates and are engaged in fields such as banking, plantations, export-import trade, hospitality, publishing, printing and other industries. So it can be concluded that the economic empowerment of the Ummah means efforts to increase the dignity of the layers of Islamic society from poor conditions, and escape from the trap of poverty and economic underdevelopment. In other words, as an effort to build the independence of the people in the economic field.

Economic empowerment for the poor is a national program that involves all parties, as well as zakat institutions, both BAZNAS and LAZNAS. In Indonesia itself has carried out several zakat programs focused on the interests of poverty alleviation and community empowerment, such as the Launching of the Community Development Program "Mission of Zakat Community Development on Kera Island", Smart House and Community Empowerment and Empowerment of the Dhuafa Community through the Zakat Community Development (ZCD) program. . According to the General Chairperson of BAZNAS Didin Hafidhudin, this empowerment is integrative and comprehensive. "Empowerment is not only economic, and health, but also religion, character and morals."

The pattern of zakat utilization is to invest zakat funds. Yusuf Qardhawi in *Fiqhuz Zakat* argues that the Islamic government is allowed to build factories or companies from zakat funds for ownership and profits for the interests of the poor, so that their daily needs will be fulfilled for all time. Substitute the current government can be played by the Amil Zakat Agency or the Amil Zakat Institution which is trustworthy and professional (Nawawi, 2010). Apart from zakat, there are other instruments that can be used to empower people, namely infaq and shadaqah. Infaq and shadaqah are part of zakat. So the purpose of community empowerment is so that poor people can be independent with income from the businesses they run. The business capital that is given can continue to be rotated, not only in a few days, but it is developed and used to help community businesses that can meet their daily needs (Al-Ba'ly, 2006).

According to George R. Terry as quoted by Herujito (2004) formulates management functions into four main functions, namely: Planning, Actuating, Organizing, and Controlling. In management management, there are 4 things that are an important part of zakat management by an institution, namely collection, management, utilization and distribution.

#### 1. Collection

Collection is an activity carried out to get ZIS funds from muzakki. The collection of zakat, infaq, alms and waqf funds taken from the community is the role, function and task of the field of collection. In carrying out these fundraising activities, the collection division can carry out various kinds of activities. According to Sudewo (2004), there are two collection activities, namely fundraising management and donor services. With the service for donors, they do not feel disappointed because they feel neglected. Recording the names of donors is considered very important because this involves the relationship between muzakki, amil,



and mustahiq. The potential for zakat that exists in institutions greatly influences this relationship. In Indonesia, the potential for zakat is quite large and many researchers think that zakat can be part of the solution to welfare problems.

## 2. Management

There is no difference between the financial structure of zakat and the financial structures of other institutions, the financial structure of zakat consists of two areas, namely accounting and treasury. There are two verifications that are carried out, namely verification of revenues and expenditures. Receipt verification starts from the time the funds are transferred from the muzakki to the zakat institution. Verification of outgoing funds is closely monitored from submission to disbursement of funds. Meanwhile, recording the entry and exit of money is a function of the accounting sector. In actual work, accounting separates two aspects, namely financial accounting and management accounting. Financial accounting is made in accordance with statements of accounting standards, while management accounting is carried out according to the needs of the institution. Administrative and accounting management are the main requirements for management management in zakat institutions. Zakat management must have a clearer work plan and administration system and cannot run the institution at will. Moreover, zakat is part of compulsory worship that must be carried out by Muslims and its management is also part of achieving the objectives of zakat law itself. This is where the importance of Islamic management in managing zakat.

## 3. Utilization

The creativity of the utilization division is what drives the forward or backward of a zakat institution, namely how the zakat institution distributes zakat funds with innovations which are certainly better and can meet the objectives of distributing zakat funds to mustahiq. The essence of zakat itself is the utilization of the mustahiq empowerment program. Several activities in the field of utilization that can be developed are economic development, human resources development and social services. This means that zakat funds can be used for both consumptive and productive purposes. This distribution is given to people who are entitled to receive zakat, namely 8 groups of asnaf.

## 4. Distribution

Distribution activities are closely related to utilization, because what will be distributed is adjusted to utilization. However, it cannot be separated from the collection and management. However, zakat institutions also need to pay attention to distribution management. There are several provisions in distributing zakat funds to mustahiq, namely, prioritizing domestic distribution, equitable distribution, building trust between the giver and recipient of zakat. This management pattern should be applied so that the distribution of zakat is in accordance with the Shari'a and is able to achieve its goals, namely the benefit of the people. The distribution of zakat needs to be properly regulated so that there is no overlap in the distribution process. By carrying out the zakat management pattern above, it will be possible for the Muslim community to prosper. Likewise, Islam has regulated the relationship between humans and humans in the form of caring for others.

Zakat in the modern era is not only used as a form of obligation for Muslims to Allah SWT. However, the zakat instrument is also used as an instrument for poverty alleviation. Mechanically, efforts to alleviate poverty through economic growth must involve all parties, both the rich and the poor, so that the benefits of this growth can be enjoyed not only by the rich, but also by the poor. The poverty felt by the poor is a glory and a test given by Allah SWT, so that they get respect and compensation in the form of zakat assets to meet their own needs and dependents. Therefore, as an instrument that cleanses property, zakat is a very optimal institution to create a flow of wealth from the have to the have not groups. In addition, the advantages of zakat as explained by al-Dawudi, zakat has wisdom and benefits for Muslims, namely zakat can develop a system of social civilization in society (ta'awun), besides that zakat is a cleanser from the individual Muslim.

As an instrument that can alleviate poverty, it is only natural that government policies and attention to zakat are very serious. The impact of various serious government policies can eventually develop zakat. As informed by Irfan Syauqi Belk, the growth of zakat, infaq and alms (ZIS) in Indonesia in the last decade has grown very rapidly. This development is due to the high level of poverty that occurs in Indonesia. Empirically, although the zakat fund is very small. However, zakat has a real impact on poverty alleviation efforts and income inequality. However, to optimize zakat requires government intervention as a policy maker. According to Irfan Syauqi Beik, there are several points about zakat that must get serious attention from the government, namely: first, the government must be more serious about integrating zakat as

a national economic policy. If you see the potential, the government will certainly have additional sources of domestic funds for empowering the poor, without having to go into debt to foreigners. Second, the process of amending Law No. 38/1999 on zakat management must be completed. Three main issues, both BAZ and LAZ institutional arrangements, muzakki sanctions, and zakat as a tax credit, must be resolved properly.

Zakat does not only have a spiritual and social dimension, but also has an economic dimension which is reflected in two main concepts, namely equitable economic growth and sharing mechanisms in the economy. The main goal is to improve the welfare of the poor. In the short term, the primary needs of mustahik can be met, while in the long term, their economic resilience will increase, while stimulating economic growth. In fact, in many cases, not a few mustahik are able to empower and free themselves from poverty. To maximize the potential of zakat, the distribution that must be carried out is not only consumptive, but also requires productive funds for mustahik.

According to Anriani, in 2010, zakat implementation was not maximal. This is because productive funds have not been able to reduce the amount of poverty, especially mustahik poverty. Productive funds and programs have only been able to reduce the depth and severity of poverty, and have not been able to remove mustahik from the poverty line. The factors that cause it are various, including the lack of zakat budget allocation per mustahik and the lack of assistance and supervision of mustahik businesses.

The development of zakat in 2011 continued to develop with the amendment of Law No. 23/2011 on zakat management. The presence of Law No. 23/2011 on zakat management (UUPZ) as a substitute for Law No. 38/1999 indicates at least two things, namely: First, the formalization of sharia, which indicates that the UUPZ is not secular and is not precisely positioned (challenged and criticized). with constitutional considerations without sharia arguments. Second, the existence of the *ijtihad* process, which indicates that law is not absolute like Islamic law itself. According to Zenno Noeralamsyah, the first indicator proves that Law No. 23/2011 is a form of freedom for Muslims to regulate matters related to formal social worship through positive law, in addition to other forms of formalization of sharia, such as the management of Hajj and marriage affairs.

Institutionally, as explained by Didin Hadhuddin, with the amendment of the law, BAZNAS's duties as the manager of national zakat will be wider. BAZNAS has three main functions, namely as an operator (zakat manager), as a center for zakat reporting from all managing institutions, both regional BAZNAS and LAZ, as well as providing recommendations for the

appointment of regional BAZNAZ management and the establishment of LAZ. Therefore, as explained by Irfan Syauqi Beik, the projected development of BAZNAS functions for five years from 2012 is divided into five stages, namely the first year (foundation), second year (consolidation), third year (growth), fourth year (acceleration) and the fifth year (consolidation).

For the success of BAZNAS programs in collecting zakat, several regional BAZs have established zakat collection units (UPZ). In Bogor, for example, the UPZ was formed in all elements of society. The formation of UPZ in every element of society will have an impact on the wheel of collecting zakat which will be faster and the distribution and utilization program will run well. In 2011, as informed by Deni Lubis, that more than 100 mosques in the city of Bogor have formed UPZ mosques spread across six sub-districts of Bogor city. According to Deni, in three years, from 2009 to 2011, the statistical figures of zakat, infaq, and shadaqah receipts in the BAZ in Bogor showed an increasing graph. In 2009, the growth of zakat and infaq increased in the range of 100 percent compared to 2008. Likewise, ZIS receipts in 2010 and 2011. Until the end of 2011, the amount of ZIS funds collected by BAZ in Bogor and BAZ partners, namely UPZ mosque, UPZ school, UPZ offices, and district BAZs have reached IDR 10.38 billion.

In 2015, with the optimization of productive zakat programs, such as those run by BAZNAS, poverty decreased from 0.801 to 0.305. This decrease was influenced by the distribution of productive zakat funds and guidance from MM Dompét Dhuafa. The perception of most of the mustahik households admitted that they really felt helped to develop their business after the existence of this MM program. Which means, after receiving productive zakat funds and guidance, no mustahik household experiences absolute poverty. At a minimum, the mustahik household is able to meet one's needs, whether material needs or spiritual needs.

Revenues in state finances that are oriented towards alleviating poverty have so far been improved. According to the author, one of the causes is the ideology adopted by developing countries which is more towards a capitalist ideology, which means that wealth is only controlled by a group of individuals. Supposedly, state revenues can solve poverty. The less poverty, the less the impact on crime. As the author explained in the previous sub-chapter, the position of the zakat instrument in an economic perspective is to equalize wealth which aims to create social justice. In order to avoid conflicts caused by human naturalism, zakat provides opportunities and opportunities for the poor to experience the wealth owned by the rich.

The effectiveness of the zakat instrument in poverty alleviation was finally realized by developing countries, especially poor Islamic countries. Pakistan, for example, has implemented several Islamic instruments to support its country's income and its impact has been successful. Although it can only help to meet the basic needs of the State. However, the positive impact of developing zakat has been proven to help socio-economy. Zakat implementation was also developed by neighboring countries and was optimized earlier than Indonesia.

## **CONCLUSION**

From the explanation presented above, the author can concludes as follows:

- (1) The concept of zakat in Islam is the content of a portion of the assets from assets that meet the minimum requirements (nishab) and span of one year (haul) which is the right and given to mustahiq (zakat recipient).
- (2) Professional zakat, namely zakat charged to each work know certain professional skills, good ones done alone or done together with other people or institutions, who bring income (money) that meets the nisab (limit the minimum to be able to pay zakat).
- (3) Management of zakat management which is deemed important for the welfare of Muslims, zakat is a must well managed gnats can earn trust from society. In managing zakat, you can go through management. Management-based zakat management can carried out on the basic assumption that all activities related to zakat is done in a professional manner. Professional zakat management needs to be done with the interrelationship between various activitie related to zakat.
- (4) Build management in managing zakat with using James Stoner's theory. Management model this includes the planning process (planning), organizing, actuating and controlling. The four Stoner models this can be applied in any management activity zakat with the concept of socialization, collection, empowerment and supervision.

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