



The Management of Zakat, Infaq and Sadaqah in Medan City (The Performance Analysis of the Mosques, Acts and National Zakat Agency 2015-2019)

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Abstract:

Law No. 23 of 2011 provides institutional strengthening in integrated zakat management into an integrated system. The research aims to answer the problem How to manage ZIS, What are the implications of Law No. 23 on the collection and distribution of ZIS and Are there any obstacles encountered in the management of Zakat. This research is a qualitative study using the approach of legal sociology. The results showed; (1) that the Implementation of Management Law No. 23 of 2011 in the management of ZIS management has not been implemented optimally in accordance with the mandate of Law No.23 of 2011; (2) the impact of the implementation of Law No.23 of 2011 has not been maximized, as evidenced by the minimal amount of zakat receipts and its management and allocation are unclear; (3) The constraints in managing ZIS are very influential on the interest to pay ZIS in mosque, ACT and National Zakat Agency Medan City.

Keywords:

implementation analysis; ZIS; ACT; mosque and National Zakat Agency

I. Introduction

The management of zakat in Indonesia experiences a dynamic development in a very long period of time. Practiced since the beginning of the entry of Islam into Indonesia, zakat developed as an important and significant socio-religious institution in strengthening Muslim civil society. In a long span of time, there has also been a tug of war in the management of zakat in the public sphere. In the era of modern Indonesia, in the hands of civil society, zakat has transformed from the realm of social charity towards economic development. Wibisono (2015, 2015: 31) in the latest developments, the attraction of zakat management between the state and civil society, has the potential to hamper the performance of the national zakat world and at the same time weaken the independent civil society movement.

According to the school of Imam Syafi'i zakat is an expression of the release of property or body in accordance specifically. Meanwhile, according to the Imam Hambali school of thought, zakat is a right that must be excluded from assets that are specific to a special group as well, namely the eight group that is required in the Qur'an (Al-Zujailiy, 1995: 84). Zakat is an important worship. Often in the Qur'an, it is mentioned that zakat goes hand in hand with prayer matters. This shows that between zakat and prayer has a very close relationship in terms of its virtues. Prayer is seen as primarily 'physical worship and zakat is seen as primarily' Maliyah worship (Shiddieqy, 2000: 212). Zakat is obligatory for all Muslims, the same as compulsory prayer. Allah SWT has obliged Zakat on his servants.

Yunus (1936: 33) Infaq is derived from the word anfaqa which means to issue something for the benefit of something. Meanwhile, according to shari'ah terminology, infaq means to spend part of the assets or income for an interest ordered by Islamic teachings. Furthermore Sabiq (2012: 24) Sadaqah is any form of virtue that is not bound by the amount, time and also that is not limited to the material but can also be in the form of non-material, such as removing obstacles in the road, guiding the blind, giving smiles and faces who is sweet to his siblings etc.

Demographically and culturally, the Indonesian people, especially the Indonesian Muslim community, actually have strategic potential that is feasible to be developed as one of the instruments of income distribution, namely the zakat, infaq, and alms institutions. Because demographically, the majority of Indonesia's population is Muslim. And culturally the obligation of zakat, encouragement to give alms and alms in the way of Allah has firmly rooted in the traditions of the lives of Muslim communities so that the majority of the Indonesian population can ideally be involved in the mechanism of managing zakat if it can be carried out in the daily activities of Muslims, then zakat is included as an effort strengthening national economic empowerment (Prayer, 2002: 3) of Law no. 23 of 2011 concerning the management of Zakat Chapter I General Provisions article 1 stressed that:

1. Management of zakat is the activity of planning, implementing, and coordinating the collection, distribution and utilization of zakat.
2. Zakat is a property that must be issued by a Muslim or business entity to be given to those entitled to receive it in accordance with Islamic law.
3. Infaq is assets issued by a person or business entity outside of zakat for public benefit.
4. Alms are assets or non-assets issued by a person or business entity outside of zakat for public benefit.
5. Muzaki is a Muslim or business entity that is obliged to pay zakat.
6. Mustahik is a person who is entitled to receive zakat.
7. National amil zakat body, hereinafter referred to as National Zakat Agency 2015-2019, is an institution that manages zakat nationally.
8. National Zakat Agency, is an institution in the form of society that has the task of assisting the collection, distribution, and utilization of zakat.
9. Zakat collection unit hereinafter abbreviated as UPZ is an organizational unit formed by National Zakat Agency to help collect zakat.

Then in article 27 of Law no. 23 of 2011 concerning the management of Zakat stressed that:

1. Zakat can be utilized for productive efforts in the context of handling the poor and improving the quality of the people.
2. Utilization of zakat for productive business as referred to in paragraph (1) is carried out if the basic needs of mustahik have been fulfilled.
3. Further provisions regarding the utilization of zakat for productive business as referred to in paragraph (1) shall be regulated by Ministerial Regulation.

Article 38 of Law no. 23 of 2011 concerning Prohibition affirmed that everyone is prohibited from deliberately acting as amil zakat to collect, distribute, or utilize zakat without the permission of the authorized official. In every Ramadhan, the muzaki flock to the mosque and meet the amil zakat in each mosque to issue zakat fitrah zakat mal, infaq and sadakah, but

when investigated, the amil in each mosque do not have permission from the government to collect, distribute or utilize zakat. zakat so how is the government doing in the future and here I will complete research in every mosque in Medan Amplas, Medan City and Medan Johor and here we want to see how the developments in each year whether each year increases or decreases then we need to be thorough so that we know where the mistakes are happening and if every year it increases then what is being done to improve people to increase their zakat in the Mosques, ACT and National Zakat Agency Medan City.

Basically, the regulation of human affairs and social relations will not be right, according to the balance of God's justice and human logic, if it is not accompanied by the right creed, strong ethics and comprehensive principles and laws that can govern a person, both in hidden or overt conditions, the family and the wider community that are organized under state power.

Aksi Cepat Tanggap (ACT) was officially launched legally as a foundation engaged in the social and humanitarian fields on April 21, 2005. To expand its work, ACT expanded its activities, starting from the emergency response activities, then expanding its activities into post-disaster recovery programs, empowerment and community development, as well as spiritual based programs such as Qurban, Zakat and Waqf. Then Since 2012 ACT has transformed itself into a global humanitarian institution, with a wider range of activities. At the local scale, ACT develops networks to all provinces both in the form of volunteer networks in the MRI (Indonesian Volunteer Community) container and in the form of ACT branch office networks. The scope of program activities has now reached 30 provinces and 100 districts / cities throughout Indonesia. 2014 is the start for ACT to forge global humanitarian collaboration, together with a new vision: to be a professional global humanitarian institution, based on generosity and volunteerism of the global community, we want to create a better world civilization. Presenting a world that is comfortable for humanity, a civilized world and has a noble civilization under the auspices of the divine light. These goals will become real with the involvement of all parties. We have full confidence, help us to make it happen together (ACT, 2019). But how is the implementation of the management of zakat infaq and alms in ACT whether every year increases or decreases every year.

In 2013, National Zakat Agency of Medan City created a new program for Medan City Mustahik, the Rolling Capital Program. In that year there were already 25 mustahik beneficiaries of active revolving capital program funds. Until 2015 there were 35 mustahik who used capital funds National Zakat Agency of Medan City channeled productive zakat funds in a program that was later developed, the Revolving Capital Program, this program is a program of empowering the development of people or productive mustahik by providing business capital assistance channeled with qordhul facilities hasan for capital assistance in the form of money. With the help of venture capital provided by National Zakat Agency of Medan City, Mustahik can expand their business and increase their income. With the development of small and medium businesses with capital from zakat will absorb labor. This means numbers unemployment can be reduced, the reduction in unemployment will have an impact on increasing people's purchasing power of a product or service, increasing people's purchasing power will be followed by production growth, sector growth.

To avoid mistakes in the terms used in this study or mistakes in interpreting and understanding some of the key terms used as stated in the title, the authors deem it necessary to provide limits on terms that are considered very urgent in this study, namely:

1. Management of zakat is the planning, implementation and coordination activities in the collection, distribution and utilization of zakat.
2. Zakat is the giving of a portion of assets owned by someone because of the excess of what is needed, namely food and others to purify or validate the wealth they have.
3. Mosque is a place of worship or a place that serves as the center of government, education center, military headquarters and even the land around the mosque was once used as a trading center.
4. ACT (Aksi Cepat Tanggap) as a foundation engaged in social and humanitarian fields with the aim of community empowerment and development, as well as spiritual-based programs such as Sacrifice, Alms and Endowments having the address JL. Abdullah Lubis No. 52/71.
5. National Zakat Agency is an institution that manages zakat nationally. National Zakat Agency of Medan City in this study is National Zakat Agency having its address at Willem Iskandar IV Street, Medan city.

II. Research Methods

With this research theoretically it is expected that later it can be useful in enriching the treasury of Islamic Law, especially regarding zakat in Mosques, ACT and National Zakat Agency of Medan City. In addition, the product of the Law on the Management of Zakat can be said as an experiment of zakat legislation in Indonesia. This experimentation has the potential to pose a risk of trial and error. This research belongs to qualitative research (Iskandar, 2009: 11). The approach used in this research is the Sociology of Law, because this research focuses on social and legal phenomena in the community and needs to approach it with legislation and revelation. Regarding the type of data used in this study consists of field data and library data that are primary and secondary. Data will be collected

With interview and observation methods. Data collection instruments used were semi-structured questions about zakat management and its implications. Observation was carried out by looking at the activities of the management of the Mosques in Medan, ACT and National Zakat Agency of Medan City in managing zakat. Arikunto (2002: 133) suggests that documentation is data retrieval which is done by studying documents and files.

III. Discussion

3.1 The Management of Zakat, Infaq and Sadaqah (ZIS) in Medan City 2015-2019

a. Management of ZIS in Mosques

Office of Religious Affairs together with the head and / or extension of the existing Islamic religion can coordinate with National Zakat Agency in the guidance and counseling of zakat to the ta'mir of the mosque and musholla. The guidance is continued with the training of zakat administration to the ta'mir of mosques and prayer rooms to be carried out on an ongoing basis so that the management of zakat which includes collection and distribution runs well and accountably. Of course, the zakat committee that is normally formed must continue to be involved and ratified by giving a ratification decree as a zakat collection unit which is part of National Zakat Agency. National Zakat Agency in assisting its distribution because in

the fiqh of zakat it is explained that the results of the collection of zakat in a particular area are distributed to mustahiq dio the area of origin of the zakat acquisition and those who know the most about the mustahioq of zakat are the closest institutions namely the mosque and the surrounding musholla. The number of mosques in Medan city can be seen based on the sub-districts in Medan.

No	Mosque Data in Medan City	Number of Mosques
1	Medan Amplas	55 Mosques
2	Medan Johor	29 Mosques
3	Medan Kota	51 Mosques
4	Medan Tuntungan	46 Mosques
5	Medan Denai	27 Mosques
6	Medan Area	53 Mosques
7	Medan Maimun	20 Mosques
8	Medan Polonia	25 Mosques
9	Medan Tembung	76 Mosques
10	Medan Deli	20 Mosques
11	Medan Labuhan	25 Mosques
12	Medan Baru	23 Mosques
13	Medan Selayang	46 Mosques
14	Medan Sunggal	70 Mosques
15	Medan Helvetia	108 Mosques
16	Medan Petisah	34 Mosques
17	Medan Barat	69 Mosques
18	Medan Timur	62 Mosques
19	Medan Perjuangan	49 Mosques
20	Medan Marelan	14 Mosques
21	Medan Belawan	26 Mosques

Source: Ministry of Religion Medan, 2019

From these data it can be concluded that the number of mosques in the city of Medan is registered with the Ministry of Religion in the city of Medan, but the researchers took 20 mosques each sub-district.

b. Management at ACT

ACT management consists of planning, organizing, directing and supervising. Planning is the basic process used to select goals and determine the scope of their achievement. Planning means seeking the use of human resources, natural resources, and other resources to achieve goals. Organizing (organizing) is the division of labor planned to be completed by members of the work unit, establishing relationships between jobs, which are effective between them, and providing a reasonable environment and work facilities so that they work efficiently. Organizing can also be defined as a job of dividing, delegating authority, and assigning activities to be carried out by managers in the entire organizational hierarchy. Direction can be given limits as a process of guidance, giving instructions, and instructions to subordinates so that they work according to a predetermined plan. Directing is a method for channeling behavior in certain activities and avoiding other activities by setting rules and

standards, then ensuring that the rules are obeyed. Management oversight is a systematic attempt to set standards of implementation with planning objectives, design information feedback systems, compare actual performance with previously determined standards, determine whether there are irregularities and measure the significance of irregularities and take the necessary corrective actions to ensure that all company resources are used efficiently and effectively in achieving company goals.

c. Management at National Zakat Agency

Talking about zakat management, it should be handled by National Zakat Agency which has a good management system. It is intended to achieve optimal and effective results. Talking about the development of zakat management in Indonesia, it certainly cannot be separated from the main strategies that support the development to run well and in line with expectations. In the framework of the process of accelerating the development of zakat management in Indonesia, Didin Hafidhuddin said that some of the steps are optimizing zakat socialization, building the image of a trustworthy and professional zakat institution, building human resources, building a mustahik and muzakki database nationally, creating a standardized mechanism for National Zakat Agency work, and strengthen the synergy or taawun between zakat institutions.

3.2 Implications of Law No. 23 against Collection and Distribution of ZIS, Mosques, ACT and National Zakat Agency Medan City 2015-2019

a. Implications of Law No. 23 on Mosques in Medan City

Appointment of amil is the authority of the priest (supreme ruler) as in the definition of amil. However, that authority can be delegated to the official assistants, who are appointed to raise amil - according to PP No. 14 of 2014 concerning the Implementation of Law No. 23 of 2011 concerning Management of Zakat. Status of Zakat Committees formed on Community Initiatives such as in Rural Areas, Offices, Schools which are formed on community initiatives and are not appointed by the president or officials authorized by them, then neither of them has the status as amil syar'i.

In the bahtsul masail it was also stated that the zakat committee which was formed independently by the community did not include amil who was entitled to receive the zakat portion as long as he did not yet obtain a decree or permit from the authorized institution. Then one of the functions of the KUA as in article 3 paragraph 1 letter h of the Minister of Religion Regulation of the Republic of Indonesia Number 34 of 2016 states that Office of Religious Affairs has the function of providing zakat guidance and endowments. However, it all depends on the will, conditions and situations that exist because the condition of Office of Religious Affairs human resources in some areas is very minimal.

Office of Religious Affairs together with the head and / or extension of the existing Islamic religion can coordinate with National Zakat Agency in the guidance and counseling of zakat to the ta'mir of the mosque and musholla. The guidance is continued with the training of zakat administration to Mosque and Musholla ta'mir are carried out in a sustainable manner so that the management of zakat which includes collection and distribution runs well and is accountable.

b. Implications of Law No. 23 on Management at ACT

Zakat management organizations recognized by the government consist of two institutions, namely National Zakat Agency. Another legal basis is Minister of Religion Decree No. 581 of 1999 concerning the implementation of Law No. 38 of 1999, and the decision of the Director General of Islamic Community Guidance and Hajj Affairs No. D / 291 of 2000 concerning the technical guidelines for managing zakat. Whereas another legal basis that is closely related to zakat is Law No. 17 of 2000 concerning income tax. This law explains that zakat is a reduction in taxable income (pkp). To be confirmed by the government, an LAZ must meet and attach the following requirements:

1. Deed of establishment (legal entity).
2. Data muzaki and mustahiq.
3. List of management structures.
4. Short-term, medium-term and long-term work plan plans
5. Balance sheet or statement of financial position
6. A statement of willingness to be audited. The legal entity form for National Zakat Agency is a foundation, because National Zakat Agency is a non-profit organization, and the legal entity of the foundation in conducting its activities is not oriented to foster profit.

c. Implications of Law No. 23 on National Zakat Agency

The positive legal basis of National Zakat Agency of Medan City in carrying out its functions and duties is based on the force of law with the Act as follows:

1. Law Number 23 of 2011 concerning Management of Zakat,
2. Government Regulation of the Republic of Indonesia Number 14 of 2014 concerning the Implementation of Law Number 23 of 2011,
3. Decree of the Director General of Islamic Community Guidance Number DJ.II / 568 of 2014 concerning the Establishment of the District / City National Amil Zakat Board in Indonesia,
4. National Zakat Agency Regulation Number 03 Year 2014 Regarding Organization and Work Procedure of Provincial National Zakat Agency and Regency / National Zakat Agency in Regency/City.

Establishment of National Zakat Agency Regency / City as zakat manager in Medan City area based on article 15 of Law Number 23 Year 2011 concerning Management of Zakat as follows:

1. In the implementation of zakat management at the provincial and district / city levels National Zakat Agency Province and National Zakat Agency in Regency / City were formed.
2. National Zakat Agency in Regency / City is formed by the Minister or Officer who is appointed by the regent / mayor's proposal after receiving National Zakat Agency consideration.
3. National Zakat Agency Province and National Zakat Agency in Regency / City carry out the duties and functions of National Zakat Agency in their respective provinces and districts / cities.

Furthermore article 41 in Government Regulation of the Republic of Indonesia Number 14 of 2014 concerning the Implementation of Law Number 23 of 2011 concerning

zakat management states that National Zakat Agency Regency / City as the Implementer of managing zakat in their respective regions with the provisions of the manager as follows:

1. National Zakat Agency in Regency / City consists of Leaders and Implementers.
2. The leadership as referred to in paragraph (1) consists of the chairman and a maximum of 4 (four) deputy chairmen.
3. The leadership as referred to in paragraph (1) comes from elements of the community which includes ulemas, professional staff, and Islamic community leaders.
4. The executor as referred to in paragraph (1) carries out the functions of planning, implementing, controlling, and reporting and accountability in the collection, distribution and utilization of zakat.
5. The executors as referred to in paragraph (1) come from non-civil servants.
6. In the event that it is needed the executor can come from seconded civil servants.

3.3 Constraints Faced in Mosques, ACT and National Zakat Agency of Medan City in 2015-2019 in managing Zakat

a. Constraints Faced in the Mosque

In the implementation of collecting zakat, infaq and shadaqah in mosques, of course not everything runs smoothly, of course there are obstacles that prevent the collection of zakat, infaq and shadaqah, including:

1. Payment of zakat can be done independently One of the obstacles in the collection of zakat, infaq and shadaqah in mosques is that there is still a lot of public understanding which states that the payment of zakat can be done independently, it does not have to go through amil zakat institutions. and need detailed calculations so it is necessary consultations to competent and trusted amil zakat institutions so that how much zakat funds must be spent will be clearer.
2. There is no institutional obligation Legal obligation to pay zakat is a religious teaching law, not an institutional obligation, amil zakat institutions are only facilitating and have no right to demand or force to pay to these institutions, this can also inhibit the collection of zakat payments amil zakat institutions.
3. Management who concurrently Based on the author's observations on the organizational structure and the average they have worked or served in other institutions both government and private, this can have positive and negative impacts.
4. The tasks in each division are less detailed and clear. The organizational structure in fulfilling the important divisions in the collection, distribution and supervision of zakat, infaq and shadaqah, but in the arrangement there are no detailed and clear tasks in each of its divisions, the form is still general or general.
5. Some mosques do not yet have permission from Baznas to collect and manage the ZIS and in the end the committee when there is a problem is confused to consult what happens in the field.

b. Constraints Faced in ACT

But in reality, people's interest to pay zakat through National Zakat Agency is still small, this is because it is influenced by several factors, namely: (1) The community considers the size of their income to pay zakat on LAZ. Because zakat is currently still considered a double obligation in addition to income tax which only serves as a deduction from taxable income. (2) The trust factor also has a positive effect on people's interest to pay zakat through National Zakat Agency. This shows that the decision of muzaki to pay zakat through National Zakat Agency is determined by the credibility of National Zakat Agency itself in convincing

muzaki about their performance as zakat managers. (3) this factor is the most interesting factor because it turns out that religiosity has a positive influence on people's interest in paying zakat through National Zakat Agency. It can be concluded that the religiousness of a muzaki determines the payment of zakat through National Zakat Agency. Namely knowledge and awareness of the importance of zakat which is one of the pillars of Islam that must be obeyed. This factor is related to one's education level, especially related to religious education.

c. Constraints Faced at National Zakat Agency

Constraints faced by National Zakat Agency include; (1) Lack of support from the government in the form of policies; (2) Lack of funds will result in lack of socialization, which will impact on the collection and distribution of zakat; (3) The many administrators of the Civil Servants The structure of National Zakat Agency of Medan City management structure is still dominated by civil servants of the Ministry of Religion of Medan City; (4) Most people of Medan City who do not yet understand the obligation of zakat, some even consider that zakat is only limited to zakat fitrah, which is distributed during the month of Ramadan to the poor, or to the mosque; (5) Lack of concern for earning zakat recipients returns their business capital which has been helped from productive zakat funds by the Medan City BAZNAS; (6) Lack of cooperation between National Zakat Agency management and zakat collection unit that have been formed in several institutions / institutions; (7) The absence of witnesses for the obligatory zakat Other inhibiting factors in implementing the Zakat Law in the management of zakat, the sanction for muzakki who have not paid zakat National Zakat Agency of Medan City has requested and proposed to the Mayor of Medan to issue a Surah Decree on Regional Regulation regarding zakat management according to Law number 23 of 2011. However, up to now Surah Regional Regulation Decisions are expected to be non-existent. In the new board structure, National Zakat Agency of Medan City is expected to be able to act more professionally, because according to Law No. 23 of 2011 it is explained that the management structure must consist of ulama, professional staff, community leaders and government elements.

IV. Conclusion

The management of zakat, infaq, and zakat managed by the Mosques, Aksi Cepat Tanggap (ACT) and National Zakat Agency in the city of Medan have improved, although from 2015 to 2019 their performance has fluctuated. Implementation of Law no. 23 at ACT and National Zakat Agency of Medan city have been implemented and understood optimally, but the implementation of Law No. 23 in the mosques in the city area of Medan, needs to be socialized more thoroughly.

National Zakat Agency, Aksi Cepat Tanggap (ACT) and Mosques in the Medan city area face similar human resource problems such as lack of volunteers, concurrent positions with no employees. The absence of a law requiring payment of ZIS through certain institutions is also a problem for National Zakat Agency and ACT.

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