LEGALITY LAWS AGAINST THE ROLE OF MOSQUE AS A UNIT MANAGEMENT OF ZAKAT MANAGEMENT (UPZ) A STRATEGIC WAY TO INCREASING WELL-BEING

Nurul Hikmah

Universitas Negeri Surabaya, Kampus Unesa Ketintang
E-mail: roelafa@gmail.com

Abstract
Zakat is an obligation that should be adopted by a moslem to give a part of their wealth to pass (mustahiq) in accordance with islamic syariah. View the community of the existence of the institutions of amil and zakat (LAZ) has not so good, so people want to give (muzakki) more channel until the day own directly to mustahiq. One contributing factor is still less transparent and less well targeted distribution hearts. Therefore, the need to improve the management of zakat is one solution to make the mosque as a unit zakat (UPZ) based on the collection and distribution of zakat. mosque as a unit zakat management unit has not been fully optimized. This is due to various limitations and constraints that are owned by the agency. However, the mosque has the potential for management in the form of a charity, and of course as a place of worship is very strategic in improving the welfare of pilgrims. The government can give legality aggregator Zakat Unit which is a continuation BAZNAS as a service to the community.
Keywords: Mosque, Zakat Management Unit, Legality of Law.
INTRODUCTION

Community views on the existence of zakat institutions have not been so good, Muzakki more themselves to distribute their zakat mustahiq directly. One contributing factor is less transparent and targeted distribution. It is necessary for improved management of zakat is one solution to make the mosque as a base the collection and distribution of zakat. The mosque as a base zakat management has not been fully carried out, it is because of various limitations and constraints experienced by these institutions.

Writing this article aims to improve the management of zakah and restore the function of the mosque as a place of worship and social activities. Today purport function of the mosque interpreted narrowly. Therefore, the role of the mosque in solving social problems of religious increasingly deteriorated. So many mosques were built only as a religious symbol, not as a means to build community. Masjid only functioned as a place of prostration, places of mahdhah worship, such as prayer, devotions, and I’tikaf. Regarding the restoration of the mosque as a place of worship and social activities, dnature it is a mosque used as a good management of zakat. Implementing zakat management, the course required participation or the participation of the public, either by being willing to be a caretaker or attitude muzakki. Potential mosque as a place of worship zakat management and be more strategic in improving the welfare of pilgrims. The government can give legality aggregator Zakat Unit (UPZ) which is a continuation BAZNAS as a service to the community so that the expectations BAZNAS and mosques become agents of change by intentionally can design systems of social change to improve the welfare of society.

DISCUSSION

Since the beginning of Islam, the mosque has been used as the center of community activity. Rasulullah discusses all the issues of the people and the state in the mosque, including the issue of zakat management begins at the mosque. Based on the above considerations BAZNAS raise prosperity mosque through the launching of the movement Gatherer Zakat Unit Masjid. Empowerment back to the mosque as it had done in the days of the Prophet so that the problem of poverty around the
mosque can be resolved by the pilgrims who turn on a mosque.

According to Sahri Muhammad, to oversee the consistency of worship required government regulations that could ensure the public regarding the distribution of zakat most the most effective and efficient in that mosque. In our country, it may not be less than one million mosques scattered throughout. Of course requires careful preparation and arrangement with the stages of work, for example: Starting with the identification of qualifications, if necessary certifications mosques in all corners of the area and then the assignment of the mosque to provide database mustahiq accurately. Furthermore, HR prepared mosque that has the competence to community empowerment. Moreover, the mosque is actually used as a form of decent employment office. Management of the mosque is usually done by the Prosperity Council of Mosques (DKM), the organization that collects Muslims around the mosque, which is one form of propaganda Islamiyah organization.

Imam Syaukani has an opinion on Law Number 23 Year 2011 on the Management of Zakat:

1. Zakat management system will be integrated. In this system, BAZNAS placed as the only institution of zakat authorities. The government will play a role in the development of regulation and supervision. BAZNAS as non-governmental organizations structural daily coordination with the Ministry of Religion will coordinate zakat management nationally.

2. With the management of zakat made by organizations that have a formal legal entity, then the interests of the people would be better protected. In time, muzakki it will be easier to implement zakat. Allocation of funds for mustahiq also guaranteed safe and right on target and will be easier to obtain support.

Zakat has a very strategic role in alleviating poverty, in this case as the distribution of wealth, even if optimally implemented by all Muslims, will certainly improve the welfare of the community and encourage the economic development of the more advanced and prosperous. However, that is a problem in the field is the lack of public awareness to give charity, especially through amil zakat or organization less effective and efficient in the management of zakat. For that is where the impor-
tance of recognizing the urgency of zakat, namely:

1. Generating public awareness through zakat, amil thus the number muzakki increasing and at the time of zakat funds collected are effectively increased. This is done by educating people about the importance of charity and provide convenience muzakki to pay zakat to involve means of religious most closest around muzakki, namely mosques around the residence where they often worship and meet or mosques outside the residence (institution) that is expected to correspond with plans Amil zakat Nasional (BAZNAS) can reach 20% of the potential zakat and alms collected each year has increased so that the public is increasingly prosperous and happy.

2. Moving the distribution and utilization of Zakat funds efficiently to improve service to the public, so as to alleviate poverty and increasing prosperity. Sometimes, the distribution of zakat was limited to the provision of assistance without thinking of the continuation of the life of recipients. This also directed charity funds as they arrive by those who qualify, the primary objective is to group the distribution of the poor with social and economic conditions of the poor are the elderly. While empowerment is driven to change the fate of the mustahiq be muzakki or those who had previously received zakat be givers. The main target is the mothers who are members of informal gatherings, they sought assistance to be used for productive business according to their talents and the conditions of access efforts in their respective environments.

3. Facilitating the zakat collection points, in this case, the mosque, with the information system that facilitates the process of managing zakat connected with all parties involved in the process of zakat management.

4. Furthermore, when they expected to Pilot Project have successfully done it is expected to be applied to the National Zakat Agency counties and cities and even nationally in Indonesia. It will be able to implement Law Number 23 Year 2011 on the Management of Zakat, also in support of the Government Regulation Number 14 About the Management of Zakat, and can provide a positive input to the government on technical guidelines for the management of zakat.
One of the efforts to streamline the charity into a process and continues to be a routine is to provide counseling or education continuously in muzakki in order to increase awareness of paying zakat through Badan Amil Zakat (BAZ), including how to work amyl professional and well resourced competent man.

On the side of the distribution and utilization of zakat, donation and sadaqah (ZIS) to note a few things regarding:

a. Data collection and processing mustahiq should be no concern that the distribution will be easier and more effective.

b. Regarding the distribution and utilization of ZIS needs to be developed and adhered to the rules which ensure their efficiency with clear rules and criteria. ZIS existing provisions regarding consumptive and productive. ZIS consumptive distributed to needy people with disabilities such as the elderly have a permanent disability that does not allow to work and trying to make a living. While ZIS productive distributed to provide or increase capital by improving job quality through training are borne by the organizers of funding ZIS or could have allocated funds have been budgeted by ZIS institution.

c. The success zakat depends on the utilization of has been collected and utilized to mustahiq that is productive so as to increase the activity. Therefore, aspects of monitoring and coaching need to get attention in earnest.

Historically, the management of zakat collected centrally by a government or similar institution that is mandated by the state. At the time of the Prophet, he placed himself as a collector. Besides, the Prophet also raised other companions as zakat collector. Amil appointed Prophet not only in charge for the benefit of the center but also sent to each region. Ibn Luthaibah supposes, is that taking care amil zakat Bani Sulaym. Ali bin Abi Talib and Muadh bin Jabal including Messenger envoy to Yemen, which in addition served as a preacher, also has a special assignment as zakat. Anas bin Malik was mandated also to attract zakat in Bahrain.

Based on these experiences, Qaradawi argues that it has become imperative regarding the management of zakat must be integrated into the country monitoring. He reasoned because the charity is not a form of personal generosity as infaq and
shodaqah voluntary, but charity is a binding obligation of every Muslim. Due to its mandatory nature, then it is the state’s most eligible as zakat managing authority. Because the only country that has the power to compel. Some of the advantages gained if zakat affairs handed over to the State, which is more assurance of the needy and orphans’ on the availability of funds for their charity, and they were more awake honor without having to worry beg muzakki because of no intermediary state. Over-crowded in the distribution of zakat was inevitable, authority and capacity of the state are more likely to realize distribution of zakat orderly and safe.

Usman Hussein similar view. He expressed his approval of the opinion that obliges the state to manage the state. And it is based on several reasons including. First, Allah has obliged the state to manage zakat. It is listed in the verses of the Koran, nor the hadith of the Prophet Muhammad. Their command “Take zakat” in these arguments mean that the charity needs an authorized manager. Likewise, the recipient’s named group Amil, this is further evidence that there must zakat committee organizers. And the country was as strongest institution entitled to organize the country or zakat. The Second, a phenomenon that is handed over to the charity of each individual, then there is at least the Muslim community in the category muzakki fulfill the obligation of zakat. This is due to the natural instincts of a man who loves worldly possessions. So here obligation of the state to encourage its citizens to pay zakat.

Zakat is next to be diyani (religious guidance) indicated by the fact that he is one of the pillars of Islam. Zakat also had a side qadha’i (legal implications). Nature Qadha’i is seen on a few things: First, that the charity is not a form of mercy of the rich against the poor but the right of the poor and orphans’ were superimposed on the wealth of the rich. Second, in the implementation of zakat involves a lot of interest, not only between muzakki and mustahiq zakat, but also among mustahiq charity itself. Therefore, as the law is qadha’i, then zakat is not enough to rely solely on persons obedience to god but should be carried out with the power of the state.

But the contemporary reality presents a different matter. The majority of Muslims are in a secular state then zakat management practices become more diverse. In general, there are now two forms of zakat management. First, zakat payment
system which is compulsory and forced (obligatory system) such as in Pakistan, Sudan, Libya, Yemen, Malaysia, and Saudi Arabia. In this system if there is negligence, then it is obligatory zakat will be faced with sanctions for violations of the Act. Second, the system of payment of zakat voluntary (voluntary system) such as in Kuwait, Bangladesh, Jordan, Indonesia, Egypt, South Africa, and countries where Muslims are a minority. An example in Saudi Arabia, authorities in Saudi zakat directly controlled by al-Zakah maslahah wa al-dakhl (zakat and tax services office) under the finance ministry. No wonder the Saudis identify charity equal to the tax because the system is built similar between the two. As for the area of distribution and utilization of zakat is given to social and employment department under the ministry of social security.

Unlike Pakistan that uses a centralized approach to forming the Central Zakat Council has four levels of the organization underneath. Under the Central Zakat Council, followed by Frovinsi Zakat Board (one in each province), District Zakat Board (one in each district), Tehsil Zakat (Tehsil is a subordinate of the district) and the Local Zakat Committee (one for each village). The pattern of the distribution of zakat, 60 percent of the total zakat transferred to each province. The remaining 40 percent is maintained by the Central Zakat Council which is then channeled to the root of national medical institutions, educational institutions and welfare, and the preparation of disaster emergency fund. While Malaysia has other ways of managing zakat. Management of zakat in Malaysia under the coordination of Islamic Religious Council (MAI), which is responsible directly to the Prime Minister. Of MAI, established special institutions called zakat levy Zakat Centre (PPZ). Design PPZ emphasis on professional management and corporate work culture. In essence, PPZ formed into a purely private company whose only duty is to collect zakat. For the task of disbursement of zakat, MAI has had Baitul Maal (BM) whose position parallel to PPZ.

As in Indonesia, though still voluntary, but urge the government to manage zakat has emerged. This is because legalized obligation of zakat in state strongly supports the public welfare policies and programs initiated by the government. With the zakat institutions of integration into a single state institution of zakat management mechanism is expected to be more effective. There are many benefits that the
Indonesian government when managing zakat, including:

a. Increase state revenue in the budget, so that the development budget could be improved.

b. Increase the number of taxpayers and the amount of obligatory zakat.

c. Obligatory zakat can be administered accurately and modern.

d. Optimizing the achievement of the 1945 Constitution Article 34, which reads: “The poor and neglected children maintained by the state.”

In practice, zakat management by governments in Indonesia have yet to gain a foothold juridical constitution is clear. If related to the 1945 Constitution Article 23, which states that taxes and other charges for the purposes of a coercive state governed by the Act, there is a debate whether zakat including category levies force for the purposes of the state? As if the foundation is the 1945 Constitution Article 34 on social security for all citizens, the facts stated in the Social Security Law No. 40 of 2004 and its derivatives Act No. 24 of 2011, does not mention charity as one of the components of social security. Which enables are Articles 28 and 29 of the 1945 Constitution on freedom of religion and state guarantees for its citizens to worship according to their religion or belief. The implication of zakat management restored the rights of every citizen on the basis of belief in worship, not centralization by the State.

Broadly speaking, the management of zakat which vary in Saudi Arabia, Pakistan, Malaysia, and Indonesia showed characterized different in terms of their approach. Saudi Arabia and Pakistan are likely to use a centralized approach by the state. While Malaysia providing a centralized learning at the State level but is distributed in every state mandate. While management of zakat in Indonesia tends to follow a decentralized approach. the Free society manages and distributes zakat without interference from the state.

The phenomenon of differences in practices mentioned above reasonably explained that zakat management authority into the territory of ijtihad. Each region, taking the opinion of the most serious benefits. Although ideally centrally, as the
Prophet did, but the difference in the situation of Muslims in this age opens other options. In the end, zakat management is closely related to the rights to be granted to mustahiq.

Regarding the implementation of the principle of zakat, zakat is not just implementation philanthropy but it is an obligation that is authoritative (ijban). Management of zakat through zakat institutions based on various considerations. namely:

a. To ensure certainty and zakat payment discipline

b. Keeping feelings of inferiority the mustahiq when direct faced to accept the rights and muzakki.

c. To achieve efficiency, effectiveness and the right target in the of use Zakat according to the priority scale.

d. To show the greatness of Islam and the spirit of the organization of Islamic Countries.

Existence Agency / Institute Amil Zakat (LAZ), an agency under BAZNAS. LAZ must meet the reporting of the implementation of the management of zakat, donation, charity, religious and other social funds to BAZNAS and local governments on a regular basis in accordance with Law No. 23 of 2011 Concerning the Management of Zakat Article 29, paragraph 3. an Article in the constitution thus be an indicator of Amil Zakat able to show existence. In addition to Law, Government Regulation No. 14 of 2014 will be to maximize the Institutional Zakat into an institution that truly institutionally stronger and more was recognized and also launched a couple of points about the existence of which is divided into three sub requirements of establishments LAZ central level, the provincial level, and district / city level, as well as reporting requirements zakat.

CONCLUSION

Zakat is the potential for a sizeable Muslim community, the potential if managed properly and optimally would be used for poverty alleviation and economic
empowerment of the people. In the management of zakat properly and optimally found several problems regarding fiqh of zakat that is not widely known and understood by the public, especially Muslims. Not a few Muslims who do not know zakat obligations issued and distributed. They only know about zakat fitrah, zakat while other treasures they lack knowledge and understanding. Besides, they lack the confidence to distribute their zakat through zakat institution because management is not done in a transparent manner. Zakat management conducted by OPZ has not been widely perceived benefits even happened any irregularities in the management of zakat. Implementation of zakat by traditional zakat given to local religious leaders (Kyai, Ustadz, etc.) that do not act as amil but mustahiq, then the zakat collected are not well administered and pendayagunaannya only on its own behalf, not distributed to mustahiq others in need.
REFERENCES


www.baznas.or.id

Republic of Indonesia, Law Number 23 Year 2011 concerning the Management of Zakat.