Implementation of Norms And Rules Zakat on Utilization in National Agency for Amil Zakat (Baznas) Pekanbaru Based on Islamic Law

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Implementation of Norms And Rules Zakat on Utilization in National Agency for Amil Zakat (Baznas) Pekanbaru Based on Islamic Law

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Abstract: This is study was focused on the implementation of norms and rules on utilization of zakat. The research method used field research that addresses the legal validity of the public on the implementation of norms and rules on utilization of zakat in Baznas Pekanbaru City. The result of this study as follows: 1) Implements norms and rules of zakat in zakat management in Pekanbaru City Baznas: Determination of zakat priority scale in distribution in Pekanbaru City has been fully objective. Baznas Kota Pekanbaru uses top down model pattern. The more objective is the down top model because the zakat mustahic data is obtained from field data. Baznas Pekanbaru City to utilize zakat based on the command at-Taubah Paragraph (60) with the priority scale set Baznas, Article 27 paragraph (10) and paragraph (2) Law of 23 Year 2011 on Zakat Management, and Article 33 Ministerial Regulation Religion of the Republic of Indonesia Number 52 Year 2014.

Keywords: Norms, rules of zakat, and Islamic Law

1. Introduction

The norms and rules of zakat in Islamic law become the main reference in the effort of comprehension of zakat which is comprehension in contemporary era. Norms and rules need to be reconstructed by considering the present aspect. All the existing norms and rules of zakat are actually enough to reflect the zakat as a flow of wealth distribution from the hands of the rich to the poor, but the norms and rules need to be given a new perspective in the development of zakat in Indonesia, especially in Pekanbaru City. Norms and rules of zakat can be categorized into aspects of Islamic law and should be a guide in the implementation. Implementation of norms and rules is charged to the amil zakat, including professional zakat management institutions (Law of 23 Year 2011 on the Management of Zakat).

In practice, implementation of norms and rules of Islamic law related to the empowerment of zakat has not been able to provide a constructive in improving the welfare of society in a comprehensive manner. Based on the database released by Central Bureau of Statistics (BPS) Pekanbaru City, the level of community welfare tends to stagnant, thus requiring new methods in community empowerment, including the empowerment of mustahik zakat.

2. Method

The type of research is field research that discusses the law in society. The population in this study consisted of the management of Baznas Pekanbaru City, mustahik zakat recommended by Baznas Pekanbaru City, and related parties who have concern in the management of zakat as follows: 1) Board of Baznas Pekanbaru City, Majelis Ulama Indonesia (MUI) of Pekanbaru City, 2) Muzaki, 3) Mustahik zakat. Sources of data using primary, secondary, and tertiary data. Data collection techniques consist of 1) Observation, 2) Library study, and 3) Nonstructural interview. Data analysis
using qualitative methods, namely by describing the data obtained in sentences in a narrative. In drawing conclusions the inductive method is used, drawing the conclusions of a special statement into a general statement.

The utilization of zakat is regulated by Article 27 paragraph (1) mentions Zakat can be utilized for productive efforts in the handling of the poor and improving the quality of the people. In Paragraph (2) The utilization of zakat for productive enterprise is done if the basic necessity of mustahik has been fulfilled. In paragraph (3) Further provisions regarding the utilization of zakat for productive business as referred to in paragraph (1) shall be regulated by Minister Regulation. The target of zakat empowerment at mustahik in paragraph (1) and paragraph (2) is the improvement of the quality of Muslims in the economy. The method used investment in productive business, while the perpetrator is mustahik zakat. The utilization of zakat for productive business is a matter related to the purpose of syari’at. The utilization of zakat for productive enterprises can maximize the purpose and function of zakat for Muslims, especially in the aspect of economic development and prosperity. In practice, according to the A. A. Miftah research report that the Bazis and Lazis institutions in Indonesia use two ways in the provision of zakat funds for productive enterprises, namely giving of interest-free capital (Qardul Hasan), and providing capital with a profit-sharing system or mudarabah. In the development of contemporary zakat fiqh, the issue of zakat utilization as appropriate and proportional.

Article 25 of Law of 23 2011 on the Management of Zakat states that Zakat must be distributed to mustahik in accordance with Islamic Shari’a. This Article as the norm and rule of the distribution of zakat ordered in Surat at Taubah verse (60): "Those zakat are only for the poor, the poor, the administrators of zakat, the converted converts, (Liberating) slaves, debtors, for the way of Allah and for those who are on the way, as a required provision of Allah". Article 26 states that the distribution of zakat, as referred to in Article 25, shall be conducted on a priority scale with due regard to the principle of equity, justice and territoriality. Quran in al Isra paragraph (26) states: “Give unto your kinsmen their right (from zakat), to the poor and to the travelers. And do not waste your possessions in any way”. In the practice of determining the priority scale according to the mandate in the rules of the upper chapters and letters in the Quran, Baznas Kota Pekanbaru has determined the scale of the priority of distribution with the up down pattern. This pattern sees zakat mustahik based on field data spread in districts, and Citizen Association This pattern can be described as follows:

![Figure 1. Mustahik](image)

Baznas Pekanbaru City performs the utilization of zakat based on the instruction at-Taubah paragraph (60) with the priority scale set by Baznas, Article 27 Paragraph (10) and Paragraph (2) of Law Number 23 Year 2011 on Zakat Management, and Article 33 Ministerial Regulation Religion of the Republic of Indonesia Number 52 Year 2014 on Terms and Procedures for Calculating Zakat Mal and Zakat Fitrah and Utilization of Zakah for Productive Enterprises. Baznas Pekanbaru City does not use the road map of zakat management, so the index of performance framework is not measurable. As
a result work that has been done in this year can be done next year with the reason has not been reached maximally. Article 27 of Law of 23 Year 2011 on Zakat Management Paragraph (1) Zakat can be utilized for productive efforts in the handling of the poor and improving the quality of the people. The utilization of zakat for productive enterprise as referred to in paragraph (1) shall be done if the basic necessity of mustahik has been fulfilled. According to the Chief Executive of Baznas Pekanbaru City that the handling of the poor is a top priority. Baznas management does not want to bear the burden of being blamed in the future because it cannot eradicate poverty. Moreover in the letter at Taubah verse (60) emphasized that zakat is for the poor. This verse gives emphasis to anyone who served as amil zakat to find the right solution in the empowerment of the poor in Pekanbaru City. The challenge of utilizing the poor is complicated in Pekanbaru City because the standard needs are higher than those in other districts.

The rules that can be found in the formulation of Islamic jurists are 2 (two) main opinions in the handling of the indigent, that is 1) given zakat for life, 2) given zakat for one year. Hanafi lawyers argue that zakat should be given for life to the poor, while lawyer Idris Syafii believes that zakat can be given for 1 year. Baznas Pekanbaru City does not follow the views of one of the jurists above, but rather look to the results given for a certain time can be 1 year or more or only 6 months. Utilization of zakat in the Regulation of the Minister of Religion of the Republic of Indonesia Number 52 Year 2014 About Terms and Procedures for Calculating Zakat Mal and Zakat Fitrah and Zakat Utilization of Productive Enterprises The utilization of zakat for productive business is done in Article 33 provided that 1) if basic necessities have been fulfilled, 2) fulfill the provisions of sharia, 3) generate economic added value for mustahik, 4) mustahik domiciled in the working area of zakat management agency. The Article 33 mandate seems difficult to implement in the utilization of the poor. All this has been fulfilled is the 1st requirement, that is to provide daily necessities mustahik. Fulfilling needs is a priority on the scale of basic human needs. In Article 34 stated that the utilization of zakat for productive business can be done at least meet the provisions of 1) beneficiaries are individuals or groups that meet the criteria mustahik, 2) receive assistance from amil zakat residing in the region mustahik domicile. Chairman Baznas Pekanbaru City states that the increase of prosperity mustahik zakat into a complicated work program because it requires a serious effort in pendayaguuan zakat.

3. Conclusions

Based on the above description, the conclusion in the study of Implementation of norms and rules of zakat in Baznas Pekanbaru City can be summarized as follows:

a) Determination of zakat priority scale in distribution in Pekanbaru City has been fully objective. Baznas Kota Pekanbaru uses use down top model. The more objective is the down top model because the zakat mustahic data is obtained from field data.

b) Baznas Pekanbaru City to utilize zakat based on the command at-Taubah Paragraph (60) with the priority scale set Baznas, Article 27 paragraph (10) and paragraph (2) Law of 23 Year 2011 on Zakat Management, and Article 33 Ministerial Regulation Religion of the Republic of Indonesia Number 52 Year 2014 About Terms and Procedures for Calculating Zakat Mal And Zakat Fitrah And Zakat Utilization For Productive Enterprises Utilization of zakat for productive business. Baznas Pekanbaru City does not use the road map of zakat management, so the index of performance framework is not measurable. As a result work that has been done in this year can be done next year with the reason has not been reached optimally.
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