Model of receipt and distribution of zakat funds information system

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Abstract. The purpose of this study is to design a model of receipt and distribution of zakat funds information system in citizen association (RW) level. The system approach method used was structured method. The system is described using context Diagram and DFD. The result of the study is a model of receipt and distribution of zakat funds information system. The priority of zakat distribution is local mustahiq (a person who receives zakat) where the muzakki (muslim who are obliged to pay zakat) live. Therefore, this modelling can help aamileen to manage muzakki and mustahiq data and distributes zakat. Thus, zakat funds can be distributed evenly and appropriately targets to the local mustahiq.

1. Introduction
Zakat is one of 5 pillars of Islam. Zakat is a specific amount of wealth that must be paid by a Muslim. Muslim who are obliged to pay zakat are called muzakki. Zakat is given to mustahiq according to Islamic sharia. Mustahiq is a person who receives zakat. Zakat has a significant social role in the community [1]. A research in Malaysia reveals that zakat has a positive and significant influence on human development in the short and long run [2]. Zakat play an important role in meeting sustainable development goals related to poverty, hunger, global health and well-being, quality education, decent work and economic growth and income inequality [3]. Another research about zakat found that the pattern of zakat-based poverty alleviation program performs better on all attributes compared to the pattern of other programs (government and CSR programs) [4].

These are 8 groups of mustahiq on who zakat should be spent: The poor and needy. People who are unemployed or people who have job but the income is not sufficient for personal and family needs, Aamileen (Zakat collector), Muallaf (A person who recently converted to Islam), Ar-riqaab (slaves). Zakat can be used to purchase their freedom, Al-Ghaarimeen (A debtor). Those who are in debt and cannot pay it off. In this case, they are in debt for self and family goodness such as financing the family or for education cost, Fi Sabeelillah. Those who are away from home in the path of Allah. Currently, zakat for fi sabeelillah can spent on development of mosque, library or education center, etc., Ibnus-sabeel. A stranded traveler in need of financial assistance. Now zakat for ibnus-sabeel can also delivered as scholarship [5].

Rules of zakat distribution are prioritizing the distribution of zakat to local mustahiq before to the other areas. If zakat funds are plentiful then all of mustahiq groups can receive zakat. If there are some mustahiq groups who require special handling, it is permissible to give all the parts of zakat to some of those groups. The poor and needy are the first group who receive zakat.
A study in Malaysia observes that the current practice of the collection of zakat from monthly salary in Malaysia provides evidences that zakat has huge impact on the reduction of total poverty [6]. As a country with the majority of Muslim population, Indonesia is expected to make an obligatory system for the Muslim population. This is because of the huge potential of zakat which can be collected from the Muslim of Indonesia, which is the largest Muslim country in the world. Therefore, the direct consequence of the implementation of zakat as an obligatory system is that the management of zakat is expected to be handled by the government [1]. Indonesia has a national amil zakat institution as a representative of the government in carrying out the role. However, currently zakat distribution to mustahiq has not been effective. There is still mustahiq who has not earned their right. National coverage makes the institution has not been able to map exactly where the priority of zakat distributed first should base on data muzakki obtained. For example, a muzakki pays zakat to a national amil zakat institution. Without knowing there are mustahiq in the muzakki’s region that has not been recorded. While in the hadith mentioned, “He is not a believer whose stomach is filled while his neighbor is hungry” (HR. Al-Bukhari) [7].

In a study form Malaysia contends that zakat distribution reduces income inequality. The analysis reveals that zakat distribution reduces poverty incidence and lessens the severity of poverty [8]. Therefore, it is necessary to create an information system that can manage muzakki dan mustahiq data. System is a set of components or procedures that are interconnected and interact so they can reach the goal. Information is a processed form of data and has meaning for the recipient. Information system is a set of components that are interconnected and work together to be able to produce information. These components are human, hardware and software.

There is also a research about zakat, Design of Accounting System for Zakat in Amil Zakat Institution in Lhokseumawe City on 2016 [9]. The previous research is to improve the accountability and transparency in the management of zakat funds that must be published to the public. However, the previous research did not focus on the distribution of zakat funds to mustahiq which is in the same region with muzakki. Our responsibility is local. Local distribution strengthens the sense of local community and those within a society know the best and most effective ways to cultivate the necessary socio-economic environment for Islam and Muslims to flourish. There is a strong emphasis on distributing locally in the Sunnah and narrations of the Tabi’in. Farqad al Sabkhi says, “I took Zakat due on my wealth to distribute it in Makkah. There I met Said bin Jubair, who said, ‘Take it back and distribute it in your hometown.’” [10].

Local zakat amil (RW level) makes muzakki and mustahiq data collection easier. Limited location can make the data collected be more valid and updates and zakat can be directly distributed to local mustahiq. This information system model will manage data of muzakki and mustahiq and provide some reports such as receipt and distribution of zakat funds. The result of this study is a model of receipt and distribution of zakat funds information system model in citizen association level (RW).

2. Methodology
The preferred system approach method is a structured approach, which focuses on what specifications a system or application should perform. Structured analysis does not explain how these requirements can be met or how applications should be implemented. The development lifecycle that used is waterfall. Waterfall has 5 stages: requirements analysis, system design, implementation, testing and maintenance. Since this research aim is to create a model information system then only 2 stages of waterfall that will be done: requirements analysis and system design.

In requirements analysis phase, some data used are muzakki and mustahiq data, receipt and distribution of zakat. Then the analysis results are illustrated using tools. Tools that is used to design the model of this information system are context diagram and data flow diagram (DFD).

3. Result and discussion
This research prioritizes the distribution of zakat to local mustahiq. Amileen will be assisted in determining the right mustahiq to receive zakat. The transparency of zakat distribution can be
achieved too with the report of receipt and distribution of zakat delivered to the public especially mustahiq. Another research about zakat, Design of Accounting System for Zakat in Amil Zakat Institution in Lhokseumawe City on 2016 [9] is to improve the accountability and transparency in the management of zakat funds that must be published to the public. The previous research did not focus on the distribution of zakat funds to mustahiq who is in the same region with muzakki.

The current zakat distribution system starts from the filling of muzakki identity. Amileen receives zakat funds and makes receipt of zakat receipt. Furthermore, zakat will be distributed to mustahiq. Some institutions of zakat distribution provide reports of zakat receipt and distribution and deliver them to muzakki. Some have such reports but are not delivered to muzakki. Distribution of zakat based on mustahiq data that can be different from muzakki region while the main priority of zakat distribution is local mustahiq. Here are the proposed system procedures:

- **Muzakki** gives his/her identity and zakat funds to amil zakat.
- **Amil** will input muzakki’s identity and receipt zakat funds. Amil zakat also print the receipt of zakat then give it to muzakki.
- **Muzakki** can have the report of receipt and distribution zakat funds. This is a form of transparency of zakat distribution.
- **Amil Zakat** distributes zakat to mustahiq based on mustahiq data in their RT/RW level. Amil zakat also print and give the receipt of zakat distribution to mustahiq.
- From muzakki and mustahiq data, receipt and distribution of zakat funds data, amil zakat can print the reports and give those to chairman.

The procedures generally are described in context diagram as seen on Figure 1.1.

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**Figure 1.** Context diagram.

The entity that involve are muzakki, mustahiq and chairman of zakat distribution. Input from muzakki to the system are identity and amount of zakat funds. System output to muzakki is zakat receipt and zakat distribution report. Meanwhile, output from system to muzakki is receipt of zakat distribution and report of muzakki and mustahiq data and others report to chairman of zakat distribution. The details of the system can be seen on Figure 1.2 that shows DFD level 1.
Based on Figure 1.2, the system on context diagram divided into 3 processes: zakat acceptance, zakat distribution and make report. Data that receive on process 1 will be saved to database. On process 2 mustahiq data will be retrieved from database to help amileen determines the mustahiq that will receive zakat. The main priority of zakat distribution is given to mustahiq who is in the same RT level (one level RW level) with muzakki. If in RT level mustahiq have earned their right, zakat will be distributed to mustahiq in RW level. This is to ensure that zakat is given to the right mustahiq before distributes to others areas. On process 3, report also create from data in database. Like a previous research, the system provide report for transparency of management zakat funds.

4. Conclusion
Receipt and distribution of zakat funds information system model can be completed. This model of information system can help amileen to manage muzakki and mustahiq data and distributes zakat so that zakat funds can be distributed evenly and right on target—local mustahiq. However, the previous research did not focus on distribution of zakat funds to local mustahiq.

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