

The Role of Government in Optimizing of “Zakat” Management at Mamuju District Province West Sulawesi

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Abstract

The public trust arises as a result of the implementation of the management system of public accountability. Indicators of institutional strengthening and public confidence can be seen from the *zakat* fund revenue increase from 2009 to 2012, and the increasing number and segment *muzakki* who gave *zakat* to Bazda. Although law No. 8 of 2009 does not set penalties for those who do not pay *Zakat* through Bazda, and declaring No. 8 of 2009 only focus on Civil Servant *muzakki*, but every year there was an additional amount of *muzakki* non- District Civil Servant communities .

Keywords: Role of Government, Zakat Management

1. Introduction

1.1 Background

Government's role in the management of *zakat* become an important discourse in Indonesia in the period of approximately the last decade. Thought or view that *zakat* is not merely ritual and private dimension, but also the social dimension and the public, in turn, has implications for the need to involve the state or government in the management of *zakat*. In this context, the role of government includes, among others, of making laws with the legislature and the preparation of technical regulations for optimizing management of *zakat*. In addition, the government also serves to facilitate the establishment of the agency or agencies responsible for the management of *zakat*, and to supervise the execution of the duties and functions of the agency.

As one of the pillars of Islam, *Zakat* is a religious obligation that must be fulfilled by every Muslim under the provisions set forth in the Qur'an, especially Surat al-Tawbah (9): 60

Zakah expenditures are only for the poor and for the needy and for those employed to collect [zakah] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler - an obligation [imposed] by Allah. And Allah is Knowing and Wise

On the one hand, charity is worship containing vertical dimension, which is the responsibility or obligation of a Muslim devotion to God. But on the other hand, the withdrawal of *zakat* from Muslims whose wealth has reached the minimum number to be issued *zakat* (*nishab*) and have met the one-year period (*haul*), and distributed to the classes in the community are eligible to receive *zakat* (*mustahik* ; 8 classes or *ashnaf*), made the *zakat* obligation also social and public dimensions. Understanding can not be separated from the textual cues about *Zakat* or *Sadaqah* paragraph above that mentioned the officer class or *zakat* (*'âmilîn*) are entitled to receive *zakat* funds because of duties and responsibilities.

Zakat position in relation to the modern state system is problematic because of several factors. *Firstly*, *zakat* initially could not be separated from the role of religion and public authorities are represented by the figure of the Prophet Muhammad and the caliphs afterwards. However, the historical development, *zakat* is separated from the system of government for the development of the tax system which resulted in the understanding that charity only has a dimension of religion or ritual alone (Fauzia, 2013: 46). *Secondly*, the emergence of the modern nation-state system is developing mandatory policies pay taxes to its citizens resulted in a dichotomy between *zakat* and taxation. This situation also in developing countries are Muslim-majority, including Indonesia. As a result, a kind of "secularization" or separation of religious affairs from state affairs or between *zakat* and tax (Maududi, 2011). *Thirdly*, as a result of the second, collected from *Zakat* funds can not be fully managed and less to contribute to the improvement welfare of the poor (the poor and other groups *mustahik*), and can not be integrated into the system of public policy involving the role of government or state (Mas'udi, 2010).

Issues relating to the role of local governments in optimizing *zakat*. In the legislation stated that government's role in the management or the management of *zakat* is indirect, ie through rulemaking or regulation, facilitation and monitoring of the performance of *zakat* management body or institution established by local regulations. Nevertheless, the existence of local governments through regional leadership has an important and strategic significance. Government policies will work if supported by effective leadership, communicative and accountable. Patterned in a paternalistic society, effective local leadership can generate understanding and transformation or change in behavior among members of the community. In this context, local governments can take action and make policies that affect the structural and cultural transformation as well.

1.2 Problem of the Study

Formulation of the problem of this dissertation research is structured as follows

"What about the role of local government at Mamuju District to optimize the potential of *zakat*?"

1.3 Objectives of the Study

This dissertation research aims to:

Analyze the implementation of the role of local government (regional head) in order to optimize the potential of *zakat* in Mamuju District.

1.4 Significant of the Study

Academically, the government has a role to make regulations and makes other policies that can encourage the growth of culture tithes according to the norms of religious (Shari'a) are accommodated in the legislation, and consider local wisdom practiced by society.

While in practice, finding a management model management framework that is effective, transparent and accountable, which implies a revenue increase of *zakat*, *zakat* funds are well targeted, and socio-economic empowerment of the community through the mentoring program by the Agency to the receiver Amil *Zakat* (*mustahik*).

2. Theory of the Study

2.1. Zakat foundation of Sharia

Zakat is the third pillar of Islam after the confession and prayer. Two other pillars of Islam is fasting and pilgrimage to the holy land. As one religious obligation, *zakat* commands are found in many verses of the Qur'an and is generally mentioned along with the command establish the prayer, as in al-Baqarah (2): 43.

"And establish prayer and give zakah and bow with those who bow [in worship and obedience].."

Pay *zakat* obligation is based on the commands of the Qur'an and the Hadith of the Prophet. Al-Qur'an instructed the Prophet to collect *zakat*: "Take alms of their wealth, the charity that you cleanse and purify them, and to their praying. Indeed the prayer you (be) peace for their souls. And Allah is Hearing, Knowing (al-Taubah [9]: 103). Prophet Muhammad by Ibn 'Umar said: "Islam is built on five (5) cases; testified that no god but Allah and that Muhammad is the Messenger of Allah, establish the prayer, pay *zakat*, hajj, and fasting in Ramadan."

2.2 The Previous research

Permono (1993): The study concluded that the charity could potentially be part of the revenues to support national development in Indonesia.

Piramedia, 2005: *Muslim Philanthropy, Potential and Reality of Zakat in Indonesia*. Survey the implementation of *zakat*, *zakat* both in terms of potential and in terms of implementation and function of *zakat* institutions in ten major cities in Indonesia, such as Jakarta, Surabaya and Yogyakarta.

Doctoral dissertation research entitled "Understanding and Awareness *Muzakki* in Implementing Infaq *Zakat* and *Sadaqah* (ZAKAT, INFaq, SHADAQAH) People To Achieve Prosperity In the city of Bima, West Nusa Tenggara," performed by M. Irwan (2011). The results of this study indicate that the city government has established a policy that every civil servant pay cut of 2.5% per month as *zakat* profession.

3. Framework Thinking, Conceptual and Theory

3.1 Process Framework for Thinking

Based on the background, the formulation of the problem, purpose of study and review of the literature, it can be arranged dissertation framework that begins with a thought process framework that is unified train of thought in this dissertation.

Framework of the process of thinking in writing this dissertation begins with an understanding of the verses of the Qur'an of the charity, which has been mentioned earlier, as found in Surat al-Taubah (9): 103, in the form of the command to the Prophet to withdraw from a class of *zakat* the rich as a means of cleansing and purification and properties; also in Surat al-Tawbah (9): 60, about the classes that become recipients of *zakat* (*mustahiqq*).

"Take alms of their wealth to charity that you cleanse and purify them and praying to them.

Indeed the prayer you (be) peace for their souls. And Allah is Hearing, Knowing. "(9: 103)

"Surely the zakat-alms, only for poor people, poor people, board-board charity, the mu'allaf who persuaded him, for (freeing) slaves, those in debt, for the cause of Allah and those people who were on their way, as something that required provision of God, and Allah is Knower, Wise. "(9: 60)

3.2 Conceptual Framework

This dissertation studies the conceptual framework constructed by linking the idea and thought that welfare with the government's role in optimizing the *Zakat*, *Sadaqah*, *infaq* and as a religious institution containing the social, economic and public.

In the perspective of historical experience, especially in the time of the Prophet and the Khulafa 'al-Rashidun, Islam never build a system of "state" which essentially can be categorized according to the modern concept of the welfare state. Doctrinally Islam contains teachings that emphasize the justice and welfare. Practices of state and government in the history of Islam also shows the commitment and responsibility of leaders to advance public welfare and economic (Chaudhry, 1998).

3.3 Theoretical Perspective

Dissertation research uses a theoretical perspective as a tool to analyze the realities that obtained from the data collected. Related to the dissertation topic related to the government's role in optimizing the *zakat*, then researchers studying the role theory perspective, as has been described in conceptual and theoretical in Chapter 2. Role can be understood as the expected behavior of a person or group of people who have a certain status or position. In this context, a government agency or institution that has the legal authority to make policy and politics (*regulator*) and public service providers. The Government is represented by the stakeholders and the incumbent is expected to portray themselves or exhibit behavior appropriate to the position, status and functions.

In this regard, this dissertation was about to analyze how government policies and actions change people's understanding of charity as a religious obligation that social dimension-public, and public understanding of the role or involvement of the government in matters of charity. Through the creation of the *legal*, institutional devices, and social policy, governments can influence the occurrence and behavior understanding and transformation of society in the tithes (*zakat* social practices).

With the theoretical perspective, this dissertation was about to suggest that the implementation of the government's role as regulator and facilitator of public policy and public service will put the government, in this case the head of the regional (district), as a factor that can change the understanding and behavior of society (cultural transformation) the tithes. In a society characterized by Mamuju local culture that tends religious and paternalistic patterns of interaction as forms of local knowledge, the implementation will strengthen the role of government agencies function more effectively in the process of structural and cultural transformation. This will have implications for the strengthening of legal instruments and institutional *zakat* for optimization in order to create a welfare society.

4. Methods of the Research

4.1 Research Design

This study uses qualitative research methods with a phenomenological approach. This perspective is used to obtain an explanation of the apparent empirical reality. Apparent reality is reality in the form of behavior or actions of individuals. To uncover things visible from the behavior and actions of individuals that should trace the individual consciousness (Finn Collin, 2008: 111). In the perspective of phenomenological theory says that an action has to know the meaning of subjective and subjective meaning it can only be known by exploring the intentional aspect (consciousness) of an individual (Finn Collin, 1997: 110). Focus of study or research focus of phenomenology is the structure or structures of consciousness experience (*structural consciousness* or *structural experience*). Therefore, phenomenology is usually simplified as "*the science of consciousness*". According to the doctrine of phenomenology, consciousness is structured consisting of a basic structure and other structures that emerge from this basic structure. The basic structure of consciousness is intentionality, which leads to an object or a particular purpose. (John Wild, 1989: 98). Of the basic structure of the perception, imagination, thought, significance, interpretations, interests, aspirations, will and others.

4.2 Subjects of the Research

Determination of study subjects by *purposive* namely (1) those that are considered most knowing and mastering an event or issue of money around him, especially with regard to the management of the Zakat, Infaq, Sadaqah, (2) those who control or understand something through the process of enculturation that something was simply known but also internalized; (3) people who are still classified as being engaged or involved in the activities being investigated, (4) persons having adequate time for questioning.

Collection of data and information in this research through *snow balling* technique, wherein the selected information were increasing in line with the data and information needed, further and will stop when the data and the information has been deemed inadequate or has reached the saturation level information (Bogdan, 1982: 67).

4.3 Background and Research Field

Background (*setting*) this is a situation of ongoing research observations and interviews were conducted by researchers with the government and with the public and other parties involved or felt the impact of the management of the *Zakat, Infaq, Shadaqah*. Interviews were conducted involving the agency related to the management of *zakat* professions such as health services, health services, Islamic organizations, and administrators BAZ While the field research is in the area of Mamuju, which consists of 16 sub-districts were divided into rural areas.

4.4 Research Instruments

This dissertation research instrument is the researcher himself. Researchers have a central role in the whole process of research supported by tools such as stationery, *tape recorders*, digital cameras, etc., and assisted by the other party (maid researchers) in the data collection. Researcher is the main instrument, as in qualitative research, collect data in the field, ranging from observation and obtaining sources, interviews and analysis. Stationery used to record a variety of field data that have relevance to the problem under study. While the *tape recorder* used to record the interviews with sources. This enables researchers to perform a descriptive overview of the process of the interview, because the interview process is sometimes too fast or less detailed descriptions so that the tape recorder will help researchers to replay the interview data in order to write this. The digital camera used to capture the events, places or locations significant to the required data, so that will enrich and confirm that the data has been collected.

5. Strengthening the Role of Local Government in the Optimization of *Zakat* In Frame Homeland and Regional Autonomy

Article 18 of the 1945 Local Government, in particular paragraph 6, discussed the regional authority to make local regulations. Possible coverage of local regulations to be made is excluded as set out in paragraph 5 which limits the authority of local affairs by the statute considered as a business hub. The existence of law is constitutionally guaranteed, was held to strengthen local autonomy and does not conflict with the arrangements and regulations on it. The existence of a law can be canceled if it conflicts with the rules and regulations on it. Cancellation laws can through *judicial review* to the Constitutional Court or *executive review* in the Ministry of Interior.

Regulation No.8/2009 on *zakat* in Mamuju set after the enactment of the Law No.38/1999. Preamble to the Act expressly premised 1999 *Zakat* reference for *zakat* law. *Zakat* Act 1999 is the reference of *zakat* regulations have been revised. Therefore, the law of *zakat* should automatically be updated and adapted to the *Zakat* Law Revision in 2011.

One of the changes of the new law is about *zakat* organization. National *zakat* handled by BASNAZ and LAZNAS eligible. Bazda should change its structure to merge into and become part of the BAZNAS representative in the area. This change will provide a significant impact on regional autonomy in the management of *zakat* on the one hand and the level of government interference in the other regions.

On the management side, *Zakat* Revision Act of 2011 provides criminal sanctions for illegal *zakat* or no threat of punishment for legalities. Existence 'amil wild could be a new force to transform the culture of charity in his native Mamuju the influential figures who turn to BAZ official.

5.1 The role and position of the Government in strengthening *Zakat* Post Revision Act of 2011

Spirit of *Zakat* Law Revision in 2011 was independence *zakat* management by foundation 'amil national scale. In this spirit, the existence of which is supported by the decision Bazda in the districts should merge into a part of BAZNAS in the Region. Centralized management of *zakat* with Bazda extends the reach of BAZNAS by itself could keep BAZ independence from political intervention and abuse of power in the region.

Smelting Bazda be part BAZNAS should seriously calculated level of government participation in the success of local charity programs in the area. Existence of *zakat* management by Bazda formed and facilitated by local government and even in some places, including Mamuju, legally reinforced with charity law makes successful management of *zakat* as well as a successful head of the government in power.

Zakat and charity regulations declaring in Mamuju born as rules derived from *Zakat* Act 1999. Law revision is automatically spawned *zakat* must revise the rules derived from the law, including the law and declaring about *zakat* in Mamuju.

The necessity of revision of the law of *zakat* spawned great hopes for proponents of *zakat* management in Mamuju. All informants study hopes no law revision and declaring the charity to expand the government's authority to use its powers to impose sanctions for those who are reluctant to pay *zakat* and give *rewards* for devout Muslims to pay *zakat*.

Others hope to change laws and declaring *zakat* is the setting expansion is not just limited to setting the Civil Servant *zakat* profession, but extended to all walks of life and types of property that must be subject to *zakat*. On the institutional aspects, hopes to improve their institutional Bazda be organic institutions of government Mamuju. Some informants suggested Bazda a working unit (SKPD), so as to have a pretty strong legal wheels in the dynamics of local governance in Mamuju.

Great expectations in some aspects of the informant would be wishful thinking. This is because there are paradigmatic differences in perspective position *Zakat* Law revised in 2011 with the hope of Mamuju. Act of charity, although on the one hand increase the status of the government to bring a message to the main operator through Baznas *zakat* management, on the other hand *Zakat* Revision Act of 2011 has a centralized *zakat* management spirit. Business or charity by government formed only one, namely BAZNAS. Position Bazda

autonomous and are in a local government unit must be fused on BAZNAS which is centralized. The position of local governments in the position of the management representative BAZNAS proposer in the district or the city, while the final determination is within the remit BAZNAS stewardship.

5.2 Zakat Development Depends On Local Government Role

The previous studying has provided a description of the birth and declaring *Zakat* law in Mamuju is a strong will of the Regent Mamuju to advance and align the management of *zakat*. Pros and cons of early attendance law and declaring *zakat* in Mamuju finally subsided along with the performance shown Bazda Mamuju. Bazda public confidence continues to increase along with the pattern of managerial openness and accountability. Discordant voices are worrying and doubting the effectiveness of legislation and declaring *zakat* may be terminated by the performance shown Bazda.

Descriptions in the previous section illustrates the high level of dependence of Bazda to the Regent. The high dependence on Regent figures hint of uncertainty will be the development of charity in Mamuju when the current regent ruled down from office because his term runs out. The uncertainty of the central figures clarify the position of regent to the progress and development of Bazda that while this has been achieved.

More than 90% who do Bazda sourced collection of *zakat* in Mamuju bigger because the power factor, namely because of the strong supervision of the Regents and the credibility factor working unit heads in presence of the Regent.

Regents and the role of government officials in the transmission and distribution of *zakat* greatly determine the success of the program and program targeting accuracy. Health assistance targeting accuracy depends on the honesty of the memorandum of requests for assistance from the head of the hospital. Other assistance depends on the honesty of poverty letter of village-level government officials. In the case of *zakat* distribution development through productive ventures ultimately failed because of the established apparatus of unpreparedness in the district where the activity takes place.

Relationship between the Regent and Bazda reflects a mutual relationship. Bazda as institutions that are in early stages of development need of assistance and political support from the Regents. Without the full political support of the Regent, the programs are launched Bazda difficult to realize. Office facilities, strategic assistance from the government Mamuju showed significant role in upholding Bazda Mamuju.

Regent of the parties concerned are to the success of programs Bazda. The success of social service programs are implemented Bazda itself reduce the management burden government area. Poverty reduction and growth of small businesses in Mamuju partly a contribution of Bazda professional role, which indirectly supports and add *credit points* to the success of Regents.

Future developments, Regent central role in the development and success of the program in Bazda is slowly reduced. Bazda which became part of the District BAZNAS in Mamuju urgent directed into an independent institution that has a strong commitment to reduce or even eliminate poverty in Mamuju. Independence and independence by *zakat* institutions will help the survival of BAZ, BAZ so that development does not depend on the Regents who served.

6. Conclusion

As regulators and facilitator, local governments are political acts that are deliberately intended to optimize *zakat* and *Sadaqah*. Such measures include making regulations (Regulation No. 8 of 2009 and decree No. 8 of 2009) and a range of policies relating to the management of *zakat*. Regulations are followed by policies regional head in the establishment of the Local *Zakat* (Bazda) by Act No. 38 of 1999 and Regulation No. 8 of 2009. Local governments also provide facilities and infrastructure necessary for the strengthening of BAZ and provide political support for function optimization BAZ as *zakat* in Mamuju. With authority and power possessed, local government to function as an agent transformation structural and cultural, the strengthening of legal instruments, institutional and political support. Local governments, therefore, have been carrying out the role and function as an agent of change in *mind-set*, understanding, charity and social practices among the people Mamuju.

The role of government has an important impact on the strengthening of institutional *zakat* (Bazda) in the management of *zakat* in Mamuju. BAZ institutional strength, in addition to the legal support of the legislation, declaring and political support from the Regent, is also due to the increasing public confidence. The public trust arises as a result of the implementation of the management system of public accountability. Indicators of institutional strengthening and public confidence can be seen from the *zakat* fund revenue increase from 2009 to 2012, and the increasing number and segment *muzakki* who gave *zakat* to Bazda. Although law No. 8 of 2009 does not set penalties for those who do not pay *Zakat* through Bazda, and declaring No. 8 of 2009 only focus on CIVIL SERVANT *muzakki*, but every year there was an additional amount of *muzakki* non-CIVIL SERVANT communities.

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