

Research Article

Counseling of Zakat Management in Daarul Ilmi Islamic Boarding School Cipeundeuy

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Abstract.

The zakat management system according to Law (UU) Number 23 of 2011 is categorized into two, the first is an institution created by the Government, namely the National Amil Zakat Agency (BAZNAS) and the second is an institution built on the initiative of the community or association, namely the Amil Zakat Institution (Lembaga Amil Zakat) LAZ. The zakat law stipulates that LAZ which is formed at the initiative of the community by assisting the collection of zakat, its distribution, utilization, and formation must obtain permission from the minister or an official appointed by the minister. Article 38 of the Zakat Law emphasizes that the management of zakat by the community must go through a mechanism that has been regulated, so it is not permissible to establish an Amil Zakat body without the permission of the authorized party (government). The Daarul Ilmi Integrated Islamic Boarding School as one of the foundations located in Cipeundeuy, West Bandung Regency has a zakat empowerment program that has been implemented for 5 consecutive years. This service aims to see whether this institution is in accordance with the Sharia and zakat laws in its management or not. In principle, the management of zakat is in accordance with Sharia rules, but there are still shortcomings in the licensing aspect, namely, this institution has not registered as a LAZ. Extension activities and assistance to human resources (HR) in Islamic boarding schools are very necessary to achieve the desired goal, namely, the legality of the Zakat Management Institution. It is hoped that after obtaining legality, the management of zakat, infaq, and alms can be developed and gain the trust of the wider community, so that the benefits of zakat can be felt by people in need, especially for students and the community around Islamic boarding schools.

Keywords: legality, zakat management, Islamic boarding school

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1. Introduction

According to Islamic jurists (fuqaha'), zakat is a set amount of wealth that Allah commands be given to a qualified individual. [1] Zakat purpose are increasing welfare and alleviating poverty. [2] The Zakat Law stipulates that the Amil Zakat Institution (LAZ) which is formed on the initiative of the community by assisting in the collection of zakat, its distribution, and its utilization must obtain permission from the Minister or an official appointed by the Minister. Article 38 of the Zakat Law emphasizes that the management of zakat by the community must go through a regulated mechanism, so that it is not allowed to form a zakat amil body without permission from the competent authority (government).[3] Based on Article 18 paragraph 2 of the Zakat Law, an institution that is granted a license to become an LAZ is required to be registered as an Islamic community organization that manages the fields of education, da'wah, and social affairs. Then it takes the form of a legal entity, has a recommendation from BAZNAS, has a sharia supervisor, has technical, administrative, and financial capabilities to carry out activities, is non-profit, has a program to utilize zakat for the welfare of the people, and is willing to be audited by sharia and finance on a regular basis.[4]

Religious education institutions that have a distinctive character are Islamic Boarding Schools. The education system combines national education standards with education whose content is religious deepening. One of them is located in Cipeundeuy, namely the Daarul Ilimi Integrated Islamic Boarding School. This institution was formed in 1993 and includes a modern Islamic boarding school institution that has the basis of the Kulliyatul Mu'allimin al-Islamiyyah (KMI) curriculum as taught at the Gontor Islamic Boarding School, because the founder of this pesantren is an alumni of Gontor. The education system includes formal and non-formal education, such as junior high school (SMP) to high school (SMA), and non-formal education in the form of in-depth religious studies, because most of the students live in cottages, so their daily activities are monitored 24 hours.

In addition to managing formal and informal education, this Islamic Boarding School also manages zakat deposits from the parents of students / local residents to be conveyed to people who are entitled to it. The type of zakat that is managed at this Islamic boarding school is only the management of zakat fitrah with the composition of a committee appointed by the caregiver and the working period is once a year every Ramadan. The committee in zakat management consists of Islamic boarding school ustadz and students who are already in grade 6. Limited human resources (HR) require the involvement of students in committees, starting from collection, counting,

and distribution. This is a form of learning also for students to have a good understanding between the theory and practice of zakat management.

Since the formation of the zakat management committee for the first time until 2020, the management has not fully understood how the standard rules in positive law are related to zakat management, so that until 2021 it has not been registered as an Amil Zakat Institution. Law Number 23 of 2011 requires that to manage zakat, from collection to utilization, it is obligatory to go through the National Amil Zakat Agency, which is formed by the Government, so other than that institution cannot manage zakat. [2]

Article 17 of Law Number 23 of 2011 states that the community can assist the Amil Zakat Institution (LAZ) to assist BAZNAS in the implementation of the collection, distribution and utilization of zakat. Since zakat has been prescribed, the Messenger of Allah has given tasks to regional leaders to collect zakat. It was also stated by Imam Malik that Abdullah bin 'Amr bin al-'Ash, Abdullah bin Umar, Jabil bin Abdullah, and several other companions, as well as the scholars ordered that zakat be handed over to the government.[5]

Based on sharia rules, the implementation of zakat management in this cottage is appropriate, but based on positive law and applicable rules it is not appropriate. Based on the applicable rules, zakat management carried out at the initiative of the community through a foundation or institution must first be established, namely the Amil Zakat Institution (LAZ) whose management permit is issued by the local Ministry of Religion on the recommendation of the local Baznas.[6]

LAZ has broad authority in the management of zakat, starting from the collection of zakat funds, utilization of zakat funds, and distribution. In addition, the type of zakat can include all objects that must be zakat. Because it is legal, there are no obstacles in operating, and it is very possible to turn on local potential, students who are less well off can be helped from a financial perspective, parents of students who have different professional backgrounds can deposit their zakat income at LAZ boarding school. Moreover, zakat funds that have been collected can be utilized for productive efforts in the context of handling the poor and improving the quality of the people if the basic needs of recipient of zakat have been met.[7]

This becomes interesting to conduct a study, if you look at the requirements in Article 38 of Law no. 23 of 2011 concerning the management of zakat. Therefore, it is necessary to conduct counseling and empowerment of this zakat institution for clearer management of the legality of amil zakat on zakat management at the Daarul Ilmi Integrated Islamic Boarding School so that it is not subject to sanctions. This is great because since 1993 it has produced alumni scattered throughout Indonesia, it is

necessary to be directed and given counseling so that they are more interested and assisted in legalizing the management of zakat to the authorities.[6]

2. Methods

Reading the issues that have been discussed previously, the service team will carry out several approach methods offered to solve these problems, firstly, efforts to change the SDI mindset in zakat management based on Islamic sharia and applicable government regulations. This effort is strengthened by providing literacy and training as well as intensive and efficient assistance so that the administrators can understand basic knowledge about zakat management.[7]

The second approach method, namely seminars to increase the understanding of the participants and zakat administrators in the legal aspects of zakat management in sharia and national law. The legal aspect of zakat management institutions is also one of the main topics presented. The registration procedure until the final result is that the zakat institution gets legality.

The third approach method, namely mentoring in order to determine the type of zakat institution that is suitable for this institution. Non-governmental zakat institutions can be categorized into Amil Zakat Institutions and Zakat Collecting Units. Based on the requirements that must be met and seeing and studying the conditions that exist in this institution, the suitable zakat institution is the zakat collection unit (UPZ).[8]

3. Results and Discussion

3.1. The Legality of Zakat Administration

Law Number 23 of 2011 requires that to manage zakat, from collection to utilization, it is obligatory to go through the National Amil Zakat Agency, which is formed by the Government, so other than that institution cannot manage zakat.

Article 17 of Law Number 23 of 2011 states that the community can assist the Amil Zakat Institution (LAZ) to assist BAZNAS in the implementation of the collection, distribution and utilization of zakat. LAZ has broad authority in the management of zakat, starting from the collection of zakat funds, utilization of zakat funds, and distribution. In addition, the type of zakat can include all objects that must be zakat.[8]

According to KEPMA No. 333 of 2015, to create a national-scale LAZ must be able to collect zakat funds of Rp. 50,000,000,000, - (fifty billion) / year. LAZ Provincial Scale

must be able to collect zakat funds of Rp. 20,000,000,000, - (twenty billion) / year, and a Regency scale of Rp. 3,000,000,000, - (three billion) / year. The formation of UPZ can be carried out by religious and other institutions, as stated in PP no. 14 of 2014 that schools/madrasahs and other educational institutions can form UPZ.

The head of BAZNAS KBB stated that to make UPZ the requirements were not too difficult. The requirements are sufficient to consist of a letter of application addressed to the chairman of BAZNAS accompanied by the composition of the Management and the meeting BAP. Therefore, the Chairman of BAZNAS KBB, suggested that Pondok Modern Daarul Ilmi, form UPZ as an official institution that would later collect and manage zakat.

The implementation of zakat fund collection is not limited to collecting public funds. People's funds that have been collected if not managed in a trustworthy manner can have an impact on fraud. More than that, it is about honesty, because the zakat funds collected in the committee are a big trust that must be paid to the mustahik. Not only does it reach the target, but the delivery of this mandate must be on time and on target. The managers must be serious (Mujahid) so that the funds collected are maximally achieved and the process of utilization and distribution is maximally successful.

3.2. Counseling of Legality Zakat Administration

The Community Service team formulated several problems to obtain the following problem specifications:

1. Science: it is necessary to have a further understanding of the organizational structure of LAZ, the importance of legal and registered zakat management in authorized institutions, the need for zakat management based on the rules enforced in Indonesia, the types of zakat management that can be explored in Islamic boarding schools, and the responsibility of zakat managers to be trustworthy in managing zakat. carry out their duties.
2. Skills: Some human resources need skills in zakat collection, zakat distribution techniques that are efficient and on target, as well as making accountability reports on the implementation of zakat management.

The implementation of this activity consists of two types of activities, namely seminars with a lecture system and direct assistance by the team and resource persons.

3.3. Seminar

This event was held on Wednesday, March 9, 2022 at the BLK Pesantren Building. Each resource person delivered the material to the participants in the form of a lecture. The material is packaged comprehensively covering basic studies such as zakat fiqh, legal aspects of amil and zakat institutions, also related to Islamic values that must exist in every zakat manager, such as honesty, trustworthiness, responsibility, earnestness, and accountability. In this material, it is explained that the stipulation of zakat for Muslims and its urgency is explained. The second material is packaged so that administrators and asatidz understand the rules of zakat management that apply in Indonesia. Considering the existence of the Zakat Law, the Ministry of Religion's regulations on zakat management, the Zakat Charity Board's rules on zakat management and others, as well as the MUI fatwa on zakat, so that this knowledge becomes a new insight for zakat managers at the Daarul Ilmi Cipeundeuy Islamic boarding school. Next is the connection between zakat and education as well as da'wah.

1. Accompaniment

In this section, it is done with questions and answers and sharing from the speakers and all participants present. Including the possibility of the type of zakat manager that will be formed by the pesantren. Through discussions and institutional considerations in order to meet the existing requirements, it was finally determined that the type of institution was UPZ. The process of submitting UPZ to BAZNAS KBB is carried out independently by the Boarding School Leader with administrative assistance from the Community Service team.

4. Conclusions

The presentation of material on zakat fiqh, zakat law in Indonesia, and the legal aspects of managing zakat management institutions in general and Islamic boarding schools is material that is suitable for the current state of PKm partners and is very much needed. Considering that so far the new pesantren has formed a zakat committee, it has not been legalized in the form of zakat management, either UPZ or LAZ.

The material about the importance of taking care of the legality of zakat management institutions at BAZNAS provides its own encouragement for pesantren caregivers. Moreover, the speaker from the Head of BAZNAS KBB explained the procedure for legalizing zakat management institutions.

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