

## The Urgency of the State as Amil Zakat: Study of the Thought of Prof Sjechul Hadi Permono

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### Abstract

This research aims to reveal how important the position of the state is in managing zakat funds. Little research has been conducted on the repositioning of the state after the state established a representative amil body. The recognition of individual amil was made legal in the Constitutional Court decision in 2012, in addition to the National Amil Zakat Agency as a representation of state amil, private institutions, and individual amil. However, the intervention of state amil is eroding in reality and experiencing a crisis of trust in the community. This reality is worrying, considering that state amil is very urgent and is *wajibat al-manziliyah* in the management of zakat. Therefore, by using a library research approach (literature research) and emphasizing gronder theory-based content analysis, this research produces important findings, namely first, in the responsibility of *Sultan al-ijtimaiyah*, the state has full authority to ensure justice in the management of zakat. Second, the state is positioned as *ahlu al-halli wa al-'aqdi* to make policies and provide sanctions with the intention of management (collection, management, and distribution) of zakat running optimally, and third, the state has mainstreaming in the management of zakat, as an authority that has policies, decisions and rule makers.

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### 1. Introduction

Zakat is the main pillar of Islamic teachings concerning socio-economics to realize a just and prosperous society, equitable materially and spiritually. In terms of categorization in Islamic teachings or the ranks of the five pillars of Islam, people include it in the facet of *mahdhoh* worship, a field that is *ghoir al ma'qul al-ma'na* (unreasonable), a field where reason does not play an important role, *ijtihad* and *qiyas* do not apply there, is dogmatical. But when viewed in terms of *al al-zakah* or *wi'a'u al-zakah* (object of zakat, property that is the source of zakat), and *mustahiq al-zakah* (subject of zakat recipients), then zakat is not *ibadah mahdah* (Dikuraisyin, et.al., 2022). This is *nizam al-mal wa al-ijtima'i*, the rules about the social property, namely *ma'qul al-ma'na* (reasonable), must be within the range that can be accepted by the mind so that its interpretation can develop following the shifting interests demanded by advances in science and technology, the socio-economic constellation of society and the development of human civilization, this is where *ijtihad* comes into play (Amirullah et al. 2022). By looking at the socio-economic gap in society today, it seems that there is one indicator that shows that zakat is still not

optimally functioning to achieve the socio-economic goals of zakat as envisioned by *shara'* (Ashfahany and Nur Ishlahudin 2023). This may be caused, among others, by the traditional mindset that is influenced by the ritual dimension of the *mahdhoh* worship of zakat which inhibits the mechanism of *ijtihad* in it. Starting from the second dimension of zakat above *maliyah ijtima'iyah* to get to what is aspired by the sharia of zakat, although there is a little bit distorted by the traditional mindset of the first dimension of zakat, we want to examine more deeply the policy of utilization of zakat in an appropriate, effective manner with a versatile and productive distribution system, to the target of zakat *mustahiq al-zakah* in a broader sense, with a management organization that is relevant to the demands of the times (Solahuddin, *et.al.*, 2023).

Indeed, zakat has been done individually following traditions that have been passed down from generation to generation, without a *kaffah* understanding, the management is still sporadic, and not yet managed in an organized, transparent, and auditable manner. Therefore, the struggle to realize zakat as a potential empowerment of the people with modern management is unfinished and still takes a long time (Ashfahany and Anggraeni 2023). The Indonesian government in 1999 succeeded in enacting a zakat law, namely Law No. 38 of 1999 concerning zakat management and then refined with Law No. 23 of 2011 concerning Zakat Management. Now that the law has been enacted and the institutions have been established everywhere in the provinces, districts, or cities, even in the *kecamatan*, the problem is how to manage it, how the zakat management system will be introduced and implemented in Indonesia (Alamri *et al.* 2023). According to Sjechul Hadi Permono, all scholars think that the involvement of the Imam (government) in the management of zakat is a state obligation. This is quoting the opinion of Yusuf Al Qardlawi in *musyikilat al-Faqr wa kaifah 'alajaha al-Islam* suggests the reasons for the government's obligation to manage zakat, among others guarantee the implementation of the Shari'a, is not there people who try to avoid if not supervised by the authorities. Equity, because with the involvement of one hand, it is expected that someone will not get twice from two sources, and it is expected that the *mustahiq* will get his share, maintain the face of the *mustahiq* because they do not need to deal directly with the *muzakki* and, they do not have to come asking and *ashnaf* who should receive zakat is not limited to individuals, but also for the public good and this sector can only be handled by the government (Maghfirah 2021).

The involvement of the rulers in the collection and distribution of zakat has gradually decreased, partly due to the reluctance of the Muslims themselves to hand it over because there are un-Islamic rulers, and possibly also due to the reluctance of the rulers themselves to carry out these duties for various reasons. The government, according to the Islamic view (Islamic government), is responsible for the welfare of its people. The head of state as *khalifatullah* bears the mandate of Allah, and he as *khalifatu khalaiifillah*, bears the mandate of all the people. Verse 103 of al-Taubah, the Prophetic Hadiths, and the policies of the *khulafaurrasyidin* confirm that the body managing zakat is the government called al-Imam, the head of state, or the president, as the institution authorized to administer zakat (Astuti and History 2016). The collection of zakat is not an individual task, but a state obligation. Whoever disobeys, does not pay zakat, then his zakat is taken by force. The person who is obliged to pay zakat may not distribute his zakat. If he delivers his zakat to the poor, it is not considered sufficient, that is, it cannot be separated from the collection of zakat by the head of state. Abu Bakr (may Allah be pleased with him), as the head of the state, used force against those who did not pay their zakat, and against those who did not send the collected zakat, even if it was distributed, among themselves. The government is

obliged to establish a body called "Amalah" which is in charge of administering zakat (Ritonga, 2017).

The one who has the right to force the collection of zakat and has the power to impose criminal sanctions on zakat is none other than the government. The government can have the right to force and impose sanctions must be based on law, namely legal formulations passed by the president with the approval of the DPR. Islamic government is the government of a country whose government system is dual sovereignty: the sovereignty of the people and the sovereignty of sharia, and contains the principle of the rule of law, namely the sharia government system, the state of Islamic law. The government system of the Republic of Indonesia adheres to the principle of popular sovereignty and contains the principle of the rule of law (*rechtstaat*). The supreme power in the Republic of Indonesia is the law itself, the law above all. So it can be said that the sovereignty of Indonesia is the sovereignty of law, namely Pancasila law. In the Pancasila State of Law, all laws made by the state must not conflict with God's law, or religious law, including Islamic law. So that according to the review of Islamic law, Pancasila law is positioned as *urf sahih* which is positioned as *sharia muhakkamah* (something that gets recognition as sharia). So the system of government of the Republic of Indonesia based on Pancasila, has a dual sovereignty, sovereignty of the people and the sovereignty of sharia muhakkamah (sovereignty of sharia), and contains the principle of the state of sharia, the Islamic state of law. This can be proven by the correlation of Pancasila with Islamic teachings, through a cultural anthropological approach to the history of the movement and the normative approach of Shar'ih (Iqbal and Musyahidah, 2019).

It can be concluded that the government of the Republic of Indonesia based on Pancasila is an Islamic state government, which means that it is entitled and even obliged to manage zakat, as other Islamic countries. Moreover, considering the provisions of Article 29 of the 1945 Constitution which means that the government must be guided by the teachings of their respective religions, Article 27 and Article 34 of the 1945 Constitution mandate the government to be responsible for the welfare of the people, especially for the poor, the unemployed, and the homeless who are the main targets for the utilization of zakat (Kholiq, 2021). In Indonesia since the late 1960s, efforts have been initiated to realize the zakat management system, through various efforts and in various ways, but it was only on 23 September 1999 that it could be realized in the form of a law, namely Indonesian Law No. 38 of 1999 concerning the management of zakat, and the Ministry of Religion issued number 581 of 1999 concerning the implementation of Law No. 38 of 1999 concerning the management of zakat. As well as the guidelines for Zakat Management Techniques have been issued with the decision of the Director General of Islamic Guidance and Hajj Affairs, Number D/291 YEAR 2000. Meanwhile, the management body was only established on 17 January 2001 with Presidential Decree No. 8 of 2001 on the National Amil Zakat Agency (Khairunnajah and Sartono, 2019).

For the time being, the Law of the Republic of Indonesia No. 38 of 1999 concerning the management of zakat does not regulate sanctions for Muzakki (obligatory zakat) who violate the reluctance to pay, there are only sanctions for violations of zakat managers who neglect not to record or are wrong in recording. This sanction is in the form of imprisonment for three months or a fine of Rp 30,000,000,- (thirty million rupiah), and the rules of sanctions in this law only exist in one article, namely article 21 (BAZNAZ, 2019). The absence of sanctions for Muzakki, because this law was born at the beginning of the reformation of the people who at that time did not trust the government apparatus and were tired of coercive things. The most important first step is to create a clean and authoritative image of zakat managers, to create trust from the public after the public is

aware of the obligation of zakat and gives trust to zakat managers, then it is still possible to add articles to the Law on sanctions against violating Muzakki (Rachman and Salam, 2018) So that the law has a compelling nature to the Muzakki. Article 2 of the Minister of Religious Affairs Decree No. 581/1999 states that BAZ, from the national level to the sub-district level, consists of ulama', scholars, community leaders, professionals, and government representatives. So, the government is only one of the five elements of BAZ, there is no domination from the government. The role of the government is as a consequence of the initiator of the formation of BAZ and also as the holder of Article 23 of Law No. 38 of 1999, which in supporting the implementation of BAZ duties, the government is obliged to support the operational costs of BAZ. While the difference between the National BAZ and the Provincial BAZ is that the National BAZ has the task of organising information communication and education on zakat management (Saputra, 2020). Meanwhile, the regional BAZ is tasked with implementing and planning the collection, distribution, and utilization of zakat (articles 9 to 12 of the Decree of the Minister of Religious Affairs of the Republic of Indonesia number 58 of 1999). In addition, the executive body has the task of preparing an annual report and submitting an accountability report to the government and the Parliament according to its level (article 7 of the Decree of the Director General of Islamic Guidance and Hajj Affairs number D/ 29 I of 2000).

## **2. Research Method**

Referring to the subject of this research study, the type of research that researchers use is qualitative research. This research can also be said to be normative research, namely a careful study conducted by examining the literature (library research). Meanwhile, according to Soetandyo Wingjosoebroto as quoted by Bambang Sunggono in his book, normative research is research in the form of literature studies, namely research to find theories about the process of occurrence and the process of operation of law in society. (Abdussamad 2021). The approach used in this research is juridical-normative, as well as descriptive qualitative because the data needed and used are in the form of information leaflets that do not need to be quantified. The data source is the most important thing in research because it is a way to determine the richness of the data obtained. Data was obtained directly from the first and main source, namely the management and 'amil of LAZ Nurul Hayat Tuban Branch and Indonesian Law No. 23 of 2011 concerning zakat management. In this research, the data collection methods used in digging up data are as follows: a) interview. The interview technique used by researchers is unstructured, meaning that the interview guidelines are only made with an outline that will be questioned. Interviews are used to obtain data or information about Prof.DR.Sjechul Hadi PermonoSH.MA Bibliography. 2) Documentation. Is looking for data or variables in the form of notes, transcripts, books, newspapers, magazines, bulletins, and so on. This is to obtain data related to the subject of research such as the book Zakat Formula in Improving Social Welfare by Prof.DR. Sjechul Hadi Permono SH. MA, the Indonesian Government as Zakat Manager, and other scientific works.

## **3. Results and Discussion**

### **Concept and Position of the State as Amil Zakat**

The involvement of the rulers in the collection and distribution of zakat gradually declined, partly because of the reluctance of the Muslims themselves to hand it over

because there were un-Islamic rulers, and possibly also because of the reluctance of the rulers themselves to carry out these duties for various reasons. The government, according to the Islamic view (Islamic government), is responsible for the welfare of its people. The head of state as *khalifatullah* bears the mandate of Allah, and he as *khalifatu khalaifillah*, bears the mandate of all the people (Fahlefi, 2022). Verse 103 of al-Taubah, the Prophetic Hadiths, and the policies of the *khulafaurrasyyidin* confirm that the body managing zakat is the government called al-Imam, the head of state, or the president, as the institution authorized to administer zakat. The collection of zakat is not an individual task, but a state obligation. Whoever disobeys, does not pay zakat, then his zakat is taken by force. The person who is obliged to pay zakat may not distribute his zakat. If he delivers his zakat to the poor, it is not considered sufficient, that is, it cannot be separated from the collection of zakat by the head of state. Abu Bakr (may Allah be pleased with him), as the head of the state, used force against those who did not pay their zakat, and against those who did not send the collected zakat, even if it was distributed, among themselves. The government is obliged to establish a body called *Amalah* which is in charge of administering zakat (Kholis and Mugiyati, 2021).

The one who has the right to compel the collection of zakat and has the power to impose criminal sanctions on zakat is none other than the government. The government can have the right to force and impose sanctions must be based on law, namely legal formulations passed by the president with the approval of the DPR. The Islamic government is the government of a country whose government system is dual sovereignty: the sovereignty of the people and the sovereignty of sharia, and contains the principle of the rule of law, namely the sharia government system, the state of Islamic law (Karuni 2020). The government system of the Republic of Indonesia adheres to the principle of popular sovereignty and contains the principle of the rule of law (*rechtstaat*). The supreme power in the Republic of Indonesia is the law itself, the law above all. So it can be said that the sovereignty of Indonesia is the sovereignty of law, namely Pancasila law. In the Pancasila State of Law, all laws made by the state must not conflict with God's law, or religious law, including Islamic law. So according to the review of Islamic law, Pancasila law is positioned as *urf sahih* which is positioned as Sharia Muhakkamah (something that gets recognition as Sharia). So the system of government of the Republic of Indonesia based on Pancasila, has a dual sovereignty; sovereignty of the people and the sovereignty of sharia muhakamah (sovereignty of sharia) and contains the principle of the state of sharia, the Islamic state of law. This can be proven by the correlation of Pancasila with Islamic teachings, through a cultural anthropological approach to the history of the movement and the normative approach of Shari'ih (Fadilah et al. 2013).

It can be concluded that the government of the Republic of Indonesia, which is based on Pancasila, is an Islamic state government, which means that it is entitled and even obliged to manage zakat, like other Islamic countries. Moreover, considering the provisions of Article 29 of the 1945 Constitution which means that the government must guide following the teachings of their respective religions, Article 27 and Article 34 of the 1945 Constitution mandate the government to be responsible for the welfare of the people, especially for the poor, the unemployed, and the homeless who are the main targets for the utilization of zakat (Sasongko and Innayah, 2020). In Indonesia since the late 1960s, efforts have been initiated to realize the zakat management system, through various efforts and in various ways, but it was only on 23 September 1999 that it could be realized in the form of a law, namely Indonesian Law No. 38 of 1999 concerning the management of zakat, and the Ministry of Religion issued number 581 of 1999 concerning the implementation of Law No. 38 of 1999 concerning the management of zakat. As well as

the guidelines for Zakat Management Techniques have been issued with the decision of the Director General of Islamic Guidance and Hajj Affairs, Number D/291 YEAR 2000. Meanwhile, the management body was only established on 17 January 2001 with Presidential Decree No. 8 of 2001 on the National Amil Zakat Agency.

For the time being, Law No. 38 Year 1999 on Zakat Management does not regulate sanction for Muzakki (zakat obligator) who violates the reluctance to pay, there is only sanction for violation of zakat management who neglect not to record or wrong in recording. This sanction is in the form of imprisonment for three months or a fine of Rp 30,000,000,- (thirty million rupiah), and the rules of sanctions in this law only exist in one article, namely Article 21. The absence of sanctions for Muzakki, because this law was born at the beginning of the reformation of the people who at that time did not trust the government apparatus and were tired of coercive things. The most important first step is to create a clean and authoritative image of zakat managers, to create trust from the public after the public is aware of the obligation of zakat and gives trust to zakat managers, then it is still possible to add articles to the Law on sanctions against violating Muzakki. So the law has a compelling nature to the Muzakki (Asrida and Putriana, 2019). The organization of zakat management consists of Amil Zakat Agency established by the government (Article 6 paragraph 1) and Amil Zakat Institution whose establishment is fostered and protected by the government (Article 7 paragraph 1). Establishment of Amil Zakat Agency by the government. National by the President at the suggestion of the Minister. provincial by the Governor at the suggestion of the Provincial Office of the Ministry of Religious Affairs. District city by the Regent/Mayor at the suggestion of the District Office of the Ministry of Religious Affairs and sub-district by the District Head at the suggestion of the District Office of the Ministry of Religious Affairs (Rifan, *et.al.*, 2020).

Meanwhile, Amil Zakat institution is a zakat management institution that is fully formed on the initiative of the community and by the community (explanation of article 7). To authorize the management of zakat to the community (private) through LAZ that has been confirmed with considerations and intentions. Before this Law was born, there have been many foundations/institutions that have successfully managed zakat which in social reality has gained the trust of the wider community. The inauguration of LAZ with different requirements, having data on *muzakki* and *mustahiq*, having a work program, having bookkeeping and attaching a letter of statement willing to be audited to facilitate coordination and guidance of amil zakat according to its level and the formation of amil zakat that is transparent, auditable, accountable and acceptable. LAZ that gets inaugurated is a foundation/institution that has implemented zakat management, not a foundation institution that will be newly established to implement zakat management (Mudrifah and Wisyastuti 2021). Article 2 of the Minister of Religious Affairs Decree No. 581 of 1999 states that BAZ from national to sub-district level consists of ulama', scholars, community leaders, professionals, and government representatives. So, the government is only one of the five elements of BAZ, there is no domination from the government. The role of the government is as a consequence of the initiator of the formation of BAZ and also as the holder of Article 23 of Law No. 38 of 1999, which in supporting the implementation of BAZ duties, the government is obliged to support the operational costs of BAZ. The BAZ management consists of elements of the community and government that have certain requirements, while the BAZ organization consists of elements of consideration, supervision, and implementation elements Article 6 paragraphs 4 and 5 and Law number 38 of 1999 (Widyastuti and Affan, 2022).

In terms of duties, authorities, and responsibilities, the BAZ implementing bodies at all levels have similarities, namely organizing administrative and technical tasks of

collecting, distributing, and utilizing zakat, collecting and managing data needed to prepare zakat management plans, providing guidance in the field of management, collecting distributing and utilizing zakat and conducting research, development, and zakat management tasks (Hayati and Putri 2020). The difference between the National BAZ and the Provincial BAZ is that the National BAZ has the task of organizing information communication and education on zakat management. The regional BAZ is in charge of implementing and planning the collection, distribution, and utilization of zakat (articles 9 to 12 of the Decree of the Minister of Religious Affairs of the Republic of Indonesia number 58 of 1999).

### **The Urgency of State to Manage Zakat According to Prof. Sjechul Hadi Permono**

According to KH.Masdar. F. Mas'udi, the Unitary Republic of Indonesia (NKRI) is not an Islamic state. Based on the constitution, NKRI is not an Islamic state but it is an Islamic state, because Pancasila, which is the foundation of state life, clearly contains Islamic values. In Pancasila, the first principle which reads "Belief in One God" contains the principle of monotheism, namely that there is no god but Allah. Masdar himself believes that it is natural that the constitution and Pancasila contain Islamic values because the majority of the population of the Republic of Indonesia is Muslim (Muttaqin and Safitri 2020). Islamic values are universal. So there is no conflict with other religions. Although NKRI does not mention itself as an Islamic state, NKRI is included in the organization of Islamic state countries (OKI). This is one form of recognition, that even though NKRI is not an Islamic state, NKRI is still considered an Islamic state because the substantive basis of the state and its constitution contains Islamic values. In addition, the reality is that NKRI has Islamic Legislation ranging from the Marriage Law, the Zakat Management Law, and the Law on Waqf, all of which are Islamic. In the development of the modern world, a country is called *dar al-Islam* if the majority of its population is Muslim, even though the country does not fully implement Islamic law, for example, Indonesia.

The sovereignty of the NKRI government is legitimate. This view is based on at least two arguments. Firstly, the president of Indonesia is directly elected by the people. According to Ibn Kathir in *al-Bidāyahwa al-Nihāyah*, the system of direct election by the people is similar to the appointment procedure of the Companion Ali ra. in occupying the position of the fourth caliph. Second, the elected president of Indonesia is inaugurated by the MPR, a combination of two higher institutions, DPR and DPD that can represent *Ahlu al-Halli wa al-'Aqdi* (electoral college) according to Al-Mawardi's concept in *Al-Ahkām al-Sulthānīyah* (Wahyudi and Susetyohadi, 2021). As a form of response of various parties to the discourse of zakat regulation, many discourses that stick out through seminars, workshops, and discourse through TV, newspapers, and other socialization media, regulations issued such as the issuance of Law No. 23 of 2011 on zakat, MUI Fatwa No. 8 of 2011 on amil zakat, and actions taken such as the establishment of BAZNAS, LAZIS, BAZ, or such as the zakat house, BMH Hidayatullah, and others (Fayola and Nurbaiti, 2020). The spirit of Islamic teaching is following human sociological instincts that tend to compare with the surrounding social environment. Therefore, the principle of equity and improvement of general welfare characterizes the Islamic economy which is believed to give birth to togetherness and brotherhood. Islam has a very powerful teaching in answering the socio-economic challenges of mankind, namely the teaching of zakat when the rules are reformulated according to a more advanced pattern and compatible with the development and progress of the times. ,

The idea of zakat utilization needs professional management, among others, to return the management of zakat to the hands of the government as it was done in the early

days of Islam. For this reason, the government must have the initiative to continue to improve the regulation of zakat and not make responsible policies. If we examine the root of this matter, we can list some obstacles that hinder the effort to optimize the utilization of zakat. According to Sjechul Hadi, these obstacles include. First, there is an unequal perception of the concept of zakat among scholars. The difference in their view of zakat occurs because some of them consider zakat to be only a ritual or *ta'abbudi*. So that its obligation becomes canceled when it has been issued. The issue of how it is managed and its potential to be an option for welfare issues is ignored. Their task in socializing the obligation of zakat has been completed when people are willing to pay it. The issue of people's welfare is the state's problem, not the ulama's part. Such a paradigm of thinking is very likely to occur because without realizing it, they have become secular by thinking sectorally by mapping religious areas on the one hand and political areas on the other. Whereas the doctrine of *al-Islam din wa dawlah* becomes the mainstream school of thought. Such a perspective would not have been possible in the era of the leadership of the Prophet and the four caliphs. While some Islamic thinkers see that zakat is not just a religious rite obligation, but also contains social teachings *al-furud al-ijtima'yah* (Mustaffha, *et.al.*, 2020).

Secondly, the assumption that the sources of zakat are only limited to economic resources in the camel age, which is divided into five categories only, livestock *mawashi* or *zakat al-an'am* of this type only includes three types of animals, namely camels, oxen, and goats. Animals other than these three are not included in the object of zakat, for example, chickens and others. Currency *athman* or *zakat al-nuqud* includes gold and silver. The wealth of other valuable objects such as agate, gems, diamonds, and so on are not included in the object of zakah. Crops *zuru'* or *zakat al-zira'ah* include staple foods such as rice, corn, and wheat. Other sources such as potato gardens, peanuts, sweet potatoes, and so on are not included in the object of zakah. Fruits include dates, and grapes (Tulasmı, *et. al.*, 2019). Cultivation of mango orchards, oil palm, apple orchards, bananas, and so on are not included in the object of zakat and merchandise *urudu al-tijarah*; namely the business of commerce. This kind of zakat insight is indeed found in many books of the Syafii school of thought, but what is not realized is that the principle of zakat sources is what is termed *min tayyibat ma kasabtum*, namely good halal economic sources. Thirdly, the assumption that zakat is an act of worship and does not need to be managed by an official institution or body established by the state. This is very contrary to the reality during the leadership of the Prophet and the four Caliphs. Fourth, there is no official body or official state institution based on the law that takes care of zakat and has the power to force and impose sanctions. Existing bodies or institutions, such as Baznas, Lazis, and so on, do not have the authority to take action so they are limited to serving those who consciously and voluntarily pay zakat, unlike official bodies that collect taxes, where they have the power to force and give sanctions in a binding manner.

The absence of an official body established to take care of zakat based on the law is due to, among others, there is the opinion of the policymakers that zakat is a ritual matter so that there is no need for government intervention in its management, let alone making a law, there are also among the policymakers who are Islamophobic and think that making zakat law means restoring the Pancasila of Jakarta Charter; in addition, there are also some scholars who doubt the credibility and validity of the government in the eyes of Islamic law so that it is considered feasible to play the role of zakat manager as the government in the era of the Prophet and the four caliphs (Ishak, *et.al.*, 2019). The accumulation of these obstacles resulted in the absence of willingness and agreement to reformulate the rules of zakat law, both concerning the obligatory property of zakat as the source of zakat, its



utilization, and its management organization, based on a pattern of understanding that remains based on the main source of Islamic teachings, but is compatible with the development of the times (Agustiniingsih, et.al., 2021). According to Professor Abdul Jamil, Director General of Islamic Public Guidance of the Ministry of Religious Affairs of the Republic of Indonesia, based on the results of the BAZNAS and IPB survey, the potential of Muslim zakat in Indonesia can reach Rp. 217 trillion per year. While the new one can be explored only about 1.7 trillion. This data illustrates that Muslims and the Indonesian government have a large potential source of state income that has not been explored and managed optimally. This potential will be able to solve the problems of poverty and backwardness, most of which are suffered by the Indonesian people, the majority of whom are Muslims. This means that Muslims internally have the potential to recover the problems they face with the potential that exists in themselves. Unfortunately, there is no understanding and goodwill from the leaders and the government to make the potential of zakat as a solution (Prahesti and Putri, 2018). According to Sjechul Hadi, the first source of Islamic state opinion in Islamic history was zakat. Only when the source of zakat is insufficient to realize the welfare and prosperity of the people, it is allowed to collect taxes. The optimal management of zakat has been proven to be effective in improving the welfare of the people during the heyday of the Islamic era.

### **NKRI as Zakat Manager**

Poverty is a very serious problem faced by Indonesia and solutions must be found to reduce poverty. Most Indonesians are vulnerable to poverty. Almost 40 percent of Indonesia's population (more than 110 million people) live just above the national poverty line and earn less than US\$2 per day (World Bank, 2005, policy brief 'Poverty Reduction'). Various poverty alleviation programs have been attempted and initiated, both by the government and organizations outside the government (private sector, NGOs, donor agencies). Even world organizations such as the United Nations have encouraged countries in the world to fight the enemy of poverty through various forums. Among the results is the issuance of the Millennium Development Goals (MDGs) as an indicator to measure success in fighting poverty. One way to reduce poverty, Muslims want to utilize zakat funds. Islam's efforts in tackling the problem of poverty are not far-fetched, temporary, half-hearted, or even just looking for attention. The reduction of poverty, for Islam, has become a distinctive principle and solid joint. This is proven by zakat which has been made by Allah s.w.t as a source of guaranteeing the rights of the poor and needy as part of one of the pillars of Islam.<sup>2</sup> For the case of Indonesia, which demographically has a majority Muslim population. The huge potential of zakat must be balanced with professional zakat management as well. Thus, zakat is channelled to mustahik not consumptive or momentary. Professional management of Zakat is expected to make its distribution more productive (Afriadi and Sanrego, 2016). Providing capital loans, for example, to improve the community's economy.

According to Sjechul Hadi Permono, in understanding the nature of the government of the Unitary Republic of Indonesia, one must be able to understand the system of government of the Unitary Republic of Indonesia, especially those oriented towards sovereignty and legal order. To be able to understand the system of government of the Unitary State of the Republic of Indonesia, it must be able to understand the 1945 Constitution as the basic law and source of law, which functions as a structural constitutional foundation in the administration of government according to a definite and certain constitutional system. The 1945 Constitution will not be understood without understanding Pancasila as the ideal foundation, the source of the soul of the nation and the

State of Indonesia, and also the source of all sources of law in the legal order of the Republic of Indonesia. Pancasila is the view of the life of the Indonesian nation that can unite the nation, as well as the soul and personality of the Indonesian nation itself. Each of the precepts is partially universal, which is not owned by other nations in this world, but the five precepts are integral (united as a whole), which is what characterizes the Indonesian nation (Hamzah and Hidayah, 2020).

What is meant by Pancasila is as formulated in the preamble of the 1945 Constitution, which includes God Almighty, Humanity that is fair and civilized, and Unity of Indonesia. Democracy is led by wisdom in representative assembly and Justice for all the people of Indonesia. MPR Decree number II/MPR/1978, which is also called Ekaprasertia Pancakarsa a single determination to implement the five wills, namely the will to implement the five precepts of Pancasila, gives a real and clear indication of the form of experience of the five precepts of Pancasila. Thus the values, norms, attitudes, and behaviors described from the five precepts of Pancasila regulate and provide direction in the behavior and actions of every Indonesian citizen in the life of the state as part of the diverse ethnic groups that live in it. The basic law is the written basic law of the state, in addition to the unwritten basic law, the basic law is the law that is the basis of all laws, the highest law in the country, which contains the entire legal system in the country (Utari and Amri, 2021). What animates the 1945 Constitution is Pancasila. Pancasila is the source of the spirit of society and the source of the spirit of the Unitary State of the Republic of Indonesia is a series with the proclamation of independence on 17 August 1945 and is also the source of all sources of law in the legal order of the Republic of Indonesia. The position of the basic law is not like ordinary law, but the written basic law, is a law that occupies the highest place, every legal product must be based on, sourced ultimately on the provisions of the 1945 Constitution. The 1945 Constitution consists of a series of articles that are the embodiment of the main ideas contained in the preamble of the 1945 Constitution, which are none other than the main idea of the unity of Indonesia, social justice, popular sovereignty based on democracy, and deliberation representation, and d) divinity Almighty according to the basis of just and civilized humanity, none other than the precepts of Pancasila. It can be concluded that the atmosphere of the spirit of the 1945 Constitution and the ideals of the 1945 Constitution law is nothing but sourced or imbued with the philosophy of Pancasila. This is where the meaning and function of Pancasila as a philosophy and basis of the state (Hudayati and Tohirin, 2019).

#### 4. Conclusions

From the discussion and study above, it can be concluded important findings; first, the theoretical findings of the state have a great responsibility in ensuring the success, and accuracy of targeting and the *mustahik* economy. The state is responsible as *sultan al-ijtimaiyah* in zakat management which has full authority to ensure justice in zakat management. The state is positioned as *ahlu al-halli wa al-'aqdi* to make policies and provide sanctions with the intention that the management (collection, management, and distribution) of zakat runs optimally; second, the empirical findings reveal that BAZNAS as a state representation is unable to provide trust and institutional image to private zakat institutions. The state has a mainstreaming in the management of zakat, as an authority that has policies, decisions, and rule makers. The recommendation from this research is that the state is not only a regulator but also an operator in the management of zakat. The state also has the role of supervising and monitoring with a single database to ensure that zakat funds are distributed to *Mustahik*. The limitation of this research is that supporting data cannot be presented comprehensively, namely supporting data such as samples of zakat institutions

and quantitative research results using institutional trust variables. Suggestions from this study for future researchers, looking at the variables of trust, institutional image, and branding of BAZNAS from the opinions of private institutions and the public. The researcher would like to thank BAZNAS and LAZ for giving time and opportunity.

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