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### **RESEARCH ARTICLE**

#### **THE CORRELATION OF GOVERNMENT ROLE AND ZAKAT MANAGEMENT IN FACING ASEAN ECONOMIC COMMUNITY (AEC).**

**Anwar<sup>1</sup> and \* Ameilia Zuliyanti Siregar<sup>2</sup>.**

1. The Engineering Faculty, Industrial Engineering Department, Malikussaleh University, Aceh, Indonesia.
2. Faculty of Agriculture, University Sumatera Utara, Medan, Indonesia.

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#### **Abstract**

In the facing the ASEAN Economic Community (AEC) of Aceh must be absolutely ready because it will apply the law of similarity in price. If the free economic system this goes on, one consequence is a breakdown of the distribution process which could have an impact on many things including the social and political aspects. There is one thing relating to the charity that we never realize its potential is enormous. Therefore, this potential could create social and economic programs in order to help the people of Indonesia to increase the role of government as the policyholder. Managing Zakat according to Islamic normative perspective is reflected in two main roles, namely as a charity single manager and as a give of sanctions against that refused to pay zakat. By applying the economic system based on zakat then able to encourage this economic transformation process as well as accelerate the process of income distribution and social welfare in society.

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#### **Introduction:-**

Since the beginning of its establishment, ASEAN has intensively approved various agreements in the economic field, and it was started by Preferential Tariff agreement (PTA) regulation in 1977. One of the agreements which was quite prominent and became the forerunner vision of ASEAN Economic Community (AEC) establishment in 2015 was the agreement of Common Effective Preferential Tariff - ASEAN Free Trade Area (CEPT - AFTA ) in 1992.

In 2003, the congress of ASEAN members was held which was resulted three pillars regulations in order to realize the ASEAN Vision 2020 which accelerated to 2015, namely; (1) ASEAN Economic Community; (2) ASEAN Political-Security Community; and (3) ASEAN Socio-Cultural Community (ASEAN Summit, Bali in October 2003).

In the ASEAN Community, it could have a huge impact, not only from an economic standpoint but also in all other aspects of life. ASEAN Community can be described as an economic area without frontiers (borders between countries), where each person as well as the resources of each member state can move freely (as in their own country). It aims to achieve the most optimal level of usability that will eventually drive the achievement level of prosperity (welfare) of the same (equally) among ASEAN member countries.

**Corresponding Author:- Ameilia Zuliyanti Siregar.**

Address:- Faculty of Agriculture, University Sumatera Utara, Medan, Indonesia.

To anticipate the impact of the global economy that have affected on the increasing fuel prices, the government has prepared a package of policies, among them is Bantuan Langsung Tunai (BLT) or a package of direct cash assistance. However, BLT policy is often ineffective due to coordination and poor management. Therefore, it is necessary to have a number of alternative instruments which is expected to be a solution to the poverty problem and other economic problems. One such instrument is Zakat, Infak (donation) and Sadaqah (ZIS).

In a hadith narrated by Imam al-Ashbahani of Imam at-Thabrani, in the book of Al-Ausath and Al-Sagheer, the Prophet SAW said which means: "Indeed, Allah has obliged Muslims to the assets of an obligation of zakat to reduce poverty. It is not possible an indigent suffer from hunger or lack of clothing, unless caused stinginess of the wealthy Muslims. Remember, Allah will make a deep calculation and asks their responsibility and tortured them with a grievous penalty." The hadith explicitly confirms the position of zakatas an instrument of social security, which served to bridge the transfer of wealth from the rich to the poor. The hadith also reminds the contribution of griping and miserly behavior against poverty.

The concept of Zakat as a part of Islam pillars is one of the cornerstones in building the people economy. Thus, the dimension of zakat is not only worship, but includes also the social, economic, justice and prosperity. In Indonesia today, 88% of the population is Muslim (CRCS, 2008: 5), the potential of zakat in Indonesia could amounting to 19.6 triyun / year. However, this potential has not been managed properly.

Considering on the strategically and potentially zakat management, it is appropriately required a strategic effort to optimize the zakat management as a community fund in order to overcome the poverty in Aceh and to face the ASEAN Community. If the government implements economic system based zakat, it will be able to push the economic transformation process as well as accelerate the process of income distribution and social welfare in the community.

## **Results And Discussion:-**

### **The Correlation between Government and Zakat:-**

Zakat is one of the important pillars in Islam. Etymologically, the word zakat has grown (an-namaa), purify (at-thaharatu) and blessing (albarakatu). While in terminology term, the meaning of zakat has issued some possessions with certain requirements to be given to certain groups (Mustahik) with certain requirements as well. (Hafidhuddin, 2002).

Al-Qaradawi (2002) says that the fundamental purpose of zakat worship is to solve various social problems such as unemployment, poverty, and others. Zakat distribution system is a solution to these problems by providing assistance to the poor without regard to race, color, ethnicity, and other earthly attributes. Furthermore, El-Din (1986) tried to analyze the function of zakat allocative and stabilizers in the economy. He stated that the allocative function of zakat is expressed as a means or instrument to fight poverty. However, in the pattern of distribution, zakat should not only be given in the form of consumer goods but also the in-kind (raw material) production. It is done when mustahik has the capacity and ability to process and carry out production activities. He also encourages the distribution of alms in the form of equity, which is expected to provide a wider impact on the economy.

According to Islam, zakat should be levied by the state or institution mandated by the state and on behalf of the government acting as a representative of the poor. To obtain the rights those exist in the wealth of the rich. Management under the authority of a body established by the state will be much more effective, both in the implementation of the function and its impact in building the welfare of the people, rather than zakat is collected and distributed by the agency that walk on their own and there is no coordination with each other.

To facilitate the zakat obligation for Muslims in Indonesia, especially in Aceh, the government has issued Constitution No. 23 (2011) on Zakat Management and Qanun Aceh No.10 (2007) on Baitul Mal has set the government's obligation to provide protection, guidance and services to muzakki, mustahiq, and amil zakat.

The efforts to strengthen the Amil Zakat institutions in order to implement Islamic law in the economic field should be encouraged and given maximum support by the government and the legislature. Political support and government policies also need to be carried out simultaneously with the socialization of zakat which reach all levels of society equally. Related to the future of zakat management in Indonesia, as legal perspective, the arrangement of zakat institutions are the things to be done so that the development of zakat institutions are not stagnant or walking in

place. Organizing zakat institutions should be viewed from two different scales but related to each other. First scale can be done by amil zakat institutions are the things that are technical and micro. Second, is part of government policy field, things that are fundamental and makro. Structuring on things that are fundamental and macro which are addressed to governments authority as a public policy authority does not intend to reduce or narrow the space for public participation in the management of zakat. Rather, it is to achieve unity in zakat management system at national and regional levels, so that efforts to reduce poverty and social welfare development through the utilization of zakat achieve results as expected by the public.

The role of government through the Baitul Mal in zakat management can be summarized in two (2) roles. First, the government acts as the sole executor in zakat management, both in the collection and distribution of zakat. Second, the government acted as a conduit of sanctions ('uqubat) against those who are reluctant to carry out zakat.

#### **Government, Through Baitul Mal Managing Zakat As Official Institutions:-**

The arguments of al-Quran and al-Sunnah indicate that those who manage zakat is the ruler, which is an Imam or a person who represents him. At-Tauba: 103. "Take the Zakat from a few of property, with the zakat you cleanse and purify them ..." In conjunction with these two verses, Imam al-Kasani in Bada'iush Shana'i 'claims that an imam has the authority to demand and levy for zakat. If it not, then what is the objective of "Amilin" in paragraph QS at - Taubah: 60. (Permono, 1995: 8).

Imam al-Jashash in his book (Ahkamul Qur'an) states that a person who has the zakat obligation may not share on his own way. If he delivered zakat on his own to the poor, it is not considered sufficient, because it can not escape the levy by Imam rights. (Permono, 1995: 8).

Moreover, the argument of the Sunnah which shows the collection of zakat is the government authority, among others, the word of Rasul SAW to Muaz bin Jabal RA (ash-Syaukani, 2000: 792): "... If they obey you for it (bersyahadat) then tell them that God obligates zakat to them on their wealth, which is taken from the rich among them and then they returned to the needy among them." **(HR. Bukhari).**

Based on the hadith, al-Haafiz Ibn Hajar in Fath al-Bari Asqalani said that the Imam is the people who carries out the collection and distribution of zakat, either by directly or through a representative. Whoever is disobedient, then zakat will be taken by force. (Permono, 1995: 5).

However, there are some details in terms of property type that zakat must be submitted to the government. Jurists explained that if zakat is a visible treasure (al-Amwal az-zhahirah), zakat cattle (zakat al-mawasyi), and zakat agriculture and fruit (zakat al-Zuru 'wa ats-tsimar), they should be submitted to the imam (the government). Otherwise, if zakat in the form of a hidden treasure (al-Amwal ash-shamitah / alamwal al-bathinah), money (al-nuqud) then it may be delivered directly by the muzakki.

Some of Rasulullah's friends and tabi'in history have shown that it can be possible if zakat mal in the form of money (al-nuqud) is distributed directly by muzakki (Zallum, 1983: 188 and Suharto, 2004: 196). It was narrated that Kaysan came to the Caliph Umar RA bring zakat money as much as 200 dirhams. Kaysan said to Umar, "Yea Umar, this is my treasure zakat ..." Then Umar said, "Take the money and share it on your own." (Zallum, 1983: 188)

Government here is a government that implements Islam in society and state. Abdul Qadim Zallum (Zallum, 1983: 188), "Zakat is paid to the imam, or the people who are appointed by the caliph ... as long as Islamic law is applied (maa daama hukmul Islam huwa al-muthabbaq)."

#### **Government Authority and Regulation for Reluctant in Paying Zakat:-**

Besides organizing zakat, Government is also entitled to impose penalties to those who do not carry out zakat, where his property has been qualified zakat obligatory. The penalty imposed by the government to those who refused in paying zakat depend on the circumstances of each are detailed as follows:

**One**, if a Muslim does not pay zakat because of his/her unknowing obligation (li-li jahlihi wujubiha), he/she will be not considered as heathen (kafir) and be not sentenced. The government only expressed a person's obligation and take from him/her.

**Two,** If a Muslim does not want to pay zakat by rejecting his/her duty in religion, he/her will be considered as an apostate and will be treated as apostates. First he / she will be asked repentance (re-enter Islam). If he/she does not repent, the government can execute him/her to death, and his/her property will be taken into Baitul Mal (Treasury).

If a Muslim does not pay zakat but still believing his/her duty in religion, zakat will be forcibly taken over by the government. If they are in groups and do not want to pay the zakat, they will be combated by the government and treated as rebels (bughat), as adopted from the Caliph Abu Bakr when he was battling a group of people who refused to pay zakat. (Zallum, 1983: 189)

#### **The Government Role in Zakat Management:-**

There are several points that must be implemented by the government to optimize the potential of zakat so that it can run effectively and ready to face the ASEAN Community in 2015, namely:

#### **Public Awareness:-**

Public awareness of the obligation to give zakat is an important aspect that must be done by zakat management institutions, such as Baitul Mal. With public awareness in giving zakat, it would add income for zakat management institutions and it will cover the funds to help the poor to improve a better life. Public awareness can be done with two things: first, *Busyra* or good news. Government give good tidings to the society that people who always pay zakat, they have nothing to lose but on the contrary they will get more benefit both the world and the Hereafter. Second, *Warning*. This way is expected the public will be aware that the person who always neglect zakat will be lost, both in the world and the Hereafter.

The torture is not just hereafter but also in the world inflicted by Allah such as drought, and so forth.

#### **Building credibility:-**

Public trust for a BAZ / LAZ is an absolute. By having this credibility, an Agency/Institute Amil Zakat will survive and be able to fund the sustainability of programs that are owned by BAZ / LAZ. If the public has trust Baitul Mal, they will not hesitate again to distribute their zakat to LAZ-LAZ, However, to avoid misstrusting between public and LAZ, there are several factors that must be considered as a human resources manager of Baitul Mal/LAZ, they are:

**First, Trusted (Amanah).** It is closely related to the public trust or hope. It is a central of assuring each other.

**Second, Professionalism.** Other factors that can increase public trust is professionalism, and it was comprehensive coverage, such as professional in performance, professional in service, or professionals in science or insight. As an institution of zakat management, they need to know zakat regulations, such as the obligatory zakat requirement wealth, the source of charity both the previous and the modern, zakat calculation, zakat distribution, zakat financial system and others. Moreover, the latest informations about zakat, or anything related to it. All this can add to the public trust because people will feel comfortable and confident that all zakat had given to government will be managed and distributed appropriately.

**Third, transparency.** The third factor that can increase public trust is transparency, openness between the Baitul Mal and Zakat institution on all information related to Zakat data, especially about finance and distribution by publishing to the public. There are many ways to publish information to the public; it can be by publication through the mass media, or the media promo which is owned by the agency.

#### **Socialization:-**

Socialization is an important aspect that absolutely must be owned by Baitul Mal and zakat management institutions, without socialization, people will not know the existence of zakat and the existence of Baitul Mal and zakat management institutions. There are three things that must be considered in order to conduct socialization:

**First,** As it has been known, nowadays, there are many people many who lay on the regulation of zakat which actually is their obligation. Some people do not know at all what it is zakat, and what are the obligations of their property that they should give zakat, while others, already know it, but it only about zakat fitrah, they do not know at all about zakat trade, zakat agriculture, zakat animal, zakat gold and silver and rikaz.

**Second,** A zakat management institution should socialize their own institution in order to be known in the community. By knowing their existency, these institutions may get some benefits in fund rising. The more people know Baitul Mal or zakat management institutions, the more people distribute their zakat to the institutions. The distribution of zakat through Baitul Mal or zakat management institutions will be more effective than distribution it by individual person. However, there are several advantages that can be obtained by distributing zakat to the Baitul Mal or zakat management institutions that will not be acquired by paying directly by muzakki to the poor:

1. To ensure muzaki certainty and discipline in paying zakat.
2. To keep the mustahik feeling of inferiority
3. To Show the symbols of Islam
4. To achieve greater efficiency and effectiveness, as well as targets in the proper use of zakat funds according to priorities
5. To be benefit of Muslims in general that require a lot of fund. If zakat delivered directly from muzakki to mustahik, though sharia law is valid. However, it will neglect the things mentioned above, also wisdom and zakat functions, particularly with regard to the welfare of people in general, it will be difficult to realize.

**Third,** socialization program. Socialization programs and services at the agency is so important to be made that people can be informed, people will take advantage of the programs or services that are exist in the institution. There will be regreed if an institution of zakat which has many programs and services to the poor, but on the other hand the programs and services have not been socialized yet, there will be a lot of poor people who can not take advantage of these services when they are really needed.

#### **Comprehension:-**

If the community has been aware that zakat is an obligation that they must do, and realize that in their wealth there are the rights of the poor and those in need, believe the Baitul Mal or management institutions zakat, know that there is an obligation of zakat that should they do besides zakat fitrah, Baitul Mal or zakat management institutions should provide a clear understanding to the public about the procedures of calculation and distributing zakat. Because there are many people who are already aware of zakat, but on the other hand, they also do not understand the procedures and the calculation of zakat. As the result, there are some people who treat zakat as well as infaq, they do not follow the zakat regulations, such as nishab, the time issuing zakat and a number of zakat that should be given. In fact, because there are some people who impose zakat as well as infaq, they pay zakat as they pleased. If they must pay zakat, then they will pay the zakat. If they are feeling sorry for the poor, then they will give zakat. If their hearts are touched and concerned to see the misery of poor people, then they will give zakat. But when things above are not in their hearts, then they neglect zakat. These problems occur because of their incomprehension on zakat regulation.

#### **Conclusion:-**

By having Constitution No. 23 (2011) on Zakat Management and Qanun Aceh No.10 (2007) on Baitul Mal, it is expected that zakat management in Indonesia especially in Aceh can be managed properly, be more empowered and government can pay more attention to both mustahiq and muzakki.

The efforts to strengthen the Amil Zakat institutions in order to implement Islamic law in the economic field should be encouraged and given maximum support by the government and the legislature. Political support and government policies also need to be carried out simultaneously with the socialization of zakat which reach all levels of society equally. Related to the future of zakat management in Indonesia, as legal perspective, the arrangement of zakat institutions are the things to be done so that the development of zakat institutions are not stagnant or walking in place. Organizing zakat institutions should be viewed from two different scales but related to each other. First scale can be done by amil zakat institutions are the things that are technical and micro. Second, is part of government policy field, things that are fundamental and makro. Structuring on things that are fundamental and macro which are addressed to governments authority as a public policy authority does not intend to reduce or narrow the space for public participation in the management of zakat. Rather, it is to achieve unity in zakat management system at national and regional levels, so that efforts to reduce poverty and social welfare development through the utilization of zakat achieve results as expected by the public.

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