

**OPTIMIZING ZAKAT FUND OF LAZNAS BAITUL MAAL  
HIDAYATULLAH PAREPARE ON THE VIEW OF  
MANAGEMENT ANALYSIS**



By

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SYARIAH AND ISLAMIC ECONOMIC DEPARTMENT  
STATE ISLAMIC INSTITUTE (IAIN)  
PAREPARE**

**2018**

**SKRIPSI**

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Submitted to the Syariah Economic Law Program of Syariah and Islamic Economic  
Department of State Islamic Institute of Parepare in Partial of Fulfilment  
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Sarjana Hukum (S.H)

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**Syariah Economic Law Program**

**Submitted by**

**Muhammad Rendra Rumawan  
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**to**

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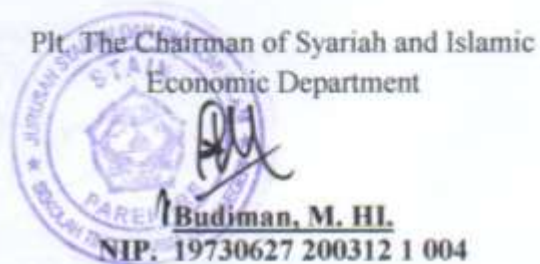
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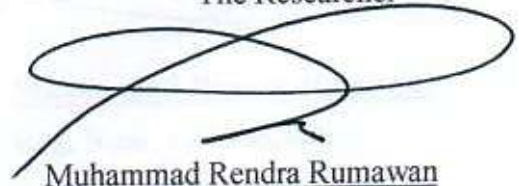
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Finally, the researcher expects this “Skripsi” will give valuable information for development of education and become the inspiration for people who read it.

Parepare, January, 15<sup>th</sup> 2019

The Researcher



Muhammad Rendra Rumawan



## DECLARATION OF THE AUTHENTICITY OF THE SKRIPSI

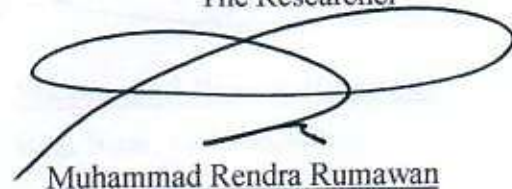
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State that this skripsi is his own writing and if can be proved that it was copied, duplicated or complied by any other people, this skripsi and the degree that has been gotten would be postponed.

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The Researcher



Muhammad Rendra Rumawan

## ABSTRAC

**Muhammad Rendra Rumawan.** Optimizing Zakat Fund Of Laznas Baitul Maal Hidayatullah In Parepare Outlet South Sulawesi On The View Of Management Analysis

Zakat means to grow and to increase, while in *Shari'ah*, Zakat is a concept referring to the redistribution of wealth prescribed by God to the deserving category of people. Besides poverty eradication, Zakat aims to eliminate greediness among Muslims and encouraging socially oriented behaviour. Zakat institution is a promising institution that can be utilized to reduce poverty and achieve social welfare. The development of Zakat institution is one the form of commitment shown by Muslim Ummah. Islam firmly states that to every Muslim is the obligation to pay a the fixed minimum percentage of the property and income, to the poor.

The type of this research is field research that findings will not be obtained by statistical procedure or other forms of calculation. The researcher will collect the data by exploring and analyzing intensively which aims to know the management and the distribution of Zakat carried out by Laznas Baitul Maal Hidayatullah Parepare. The researcher concernes to the management, the Islamic view on its management and the distribution system.

The result of this research that Baitul Maal Hidayatullah has given some contributions in collecting and distributing Zakat. It's just not too touching as a whole, because Laznas Baitul Maal Hidayatullah Parepare is a zakat institution that is still new as Zakat institution and exists as a zakat institution for 2 years in Parepare. The quantity of Amil Zakat is still minimal, but they still do their obligation to collect and distribute Zakat. Zakat distribution is still consumptive system. Zakat produktive is still in the planning stage so that the Baitul Maal Hidayatullah Laznas is still in the development stage.

Keywords : Zakat Fund, Management Analysis

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# CHAPTER I

## INTRODUCTION

### 1.1. Background

Religion has become an important factor in human life. It can give a harmony to the community when they interact in the lives of its environment. Every religion is generally always provide the best way to achieve happiness in life. However, the essence of happiness in any of the world's religions has a different philosophical basis. Islam teaches that the life of the world only as a bridge to achieve happiness in the afterlife. Then Muslims can make it as a place to invest in both public and special worship based on the commands and principles of Islam as a whole (kaffah).<sup>1</sup> Islam, a religion of balance has given equal emphasis on both the spiritual and worldly affairs. As such, the concept of richness/poverty in Islam does not only represent a deprivation of goods and services, but also lack of richness/poverty in spirit.

Our focus will be on the economic sense. This economic concept of poverty and its eradication indirectly addresses the spiritual aspects in Islam, individuals can improve their spiritual lives by improving their material life.<sup>2</sup> One of the corrective measures of poverty eradication according to Islam teaching is through the payment of Zakat. The obligation of Zakat as the one of five pillars of Islam after Salah is clearly mentioned in the Qur'an, verse 43 of Al-Baqarah.

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ

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<sup>1</sup>Saprial Manurung, *Islamic Religiosity and Development of Zakat Institution*, (Qudus International Journal of Islamic Studies Vol. 1, No. 2, 2013), p. 211.

<sup>2</sup>Habib Ahmed, *Role of Zakat and Awqaf in Poverty Alleviation*, (Jeddah: Habib Ahmed, 2004) p. 20.



Translation:

And establish shalat, pay zakat and bow with the people who bow.<sup>3</sup>

The word “Al-Zakah” has been mentioned thirty times in the Holy Quran. Literally, Zakat means to grow and to increase, while in *Shari’ah*, Zakat is a concept referring to the redistribution of wealth prescribed by God to the deserving category of people. Besides poverty eradication, Zakat aims to eliminate greediness among Muslims and encouraging socially oriented behaviour. Overall, it is expected that the payment of zakat will purify the income of the zakat payer, reconcile the hearts of payer and the beneficiaies of Zakat (*Ashnaf*).

Historically, Zakat has been practiced since the early Muslim community in Mecca with the main objective is to help the poor and the needy. Consistent with the brotherhood concept in Islam, Muslims were strongly encouraged to look after the poor in their community. Although zakat has been practiced earlier in Mecca, it was only made compulsory after hijrah to Medina. In general, there are two types of zakat, Those are Zakat al-fitr or zakat on oneself and Zakat almal or zakat on wealth. Zakat al-fitr was made compulsory for all Muslims in 2 AH (after Hijra). It is a small amount that all Muslims are obliged to pay during the fasting month (Ramadhan). On the other hand, Muslims also have been required to pay zakat al-mal since 9 AH and it is payable at anytime of the year if a person’s annual income (haul) exceed the exemption limit (nisab).<sup>4</sup>

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<sup>3</sup>Al-Muyassar, *Al-Qur’an dan Terjemahnya* (Bandung: Sinar Baru Algensindo, 2014), p. 13.

<sup>4</sup>Farah Aida Ahmad Nadzri, Rashidah Abd Rahman dan Normah Omar , *Zakat and Poverty Alleviation : Roles of Zakat Institution in Malaysia*, (International Journal of Arts and Commerce Vol. 1, No. 7, 2012), p. 64

One economic indicator, which for its achievement is not only influenced by the availability of financing<sup>5</sup>, but also by the existing management problems within an institution. Institution is a set of formal structure that has rules and informal conventions that provide the framework for human interaction and shape the incentives of members of society. The role of institutions has always been a matter of concern for those who are interested in development issues. For social scientists that share a different view from the economic scientist about development, the issue of institutions has long been a central concern, but in the rise of “development economics” as an independent subfeld of economics during the early postwar period. The concern for institutional issues also played a critical role. Besides, the role of institutions in economic development, it has attracted a lot of attention in development policy debates during the last decades. However, it should be emphasized that a number of development policies will always be debated.<sup>6</sup>

The Islamic teachings provide guidelines for the peaceful existence of the rich and the poor. At the same time, there should be a balance between the roles of the public and private sectors, through institution approach to achieve its distributive objectives. The institution is able to be carried out through transfer of wealth of the rich to the poor. In Islamic perspective, Zakat institution is a promising institution that can be utilized to reduce poverty and achieve social welfare. The development of Zakat institution is one the form of commitment shown by Muslim Ummah. Islam firmly states that to every Muslim is the obligation to pay a the fixed minimum

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<sup>5</sup>Tim Fakultas Ekonomi Universitas Indonesia, *Indonesia Economic Outlook 2010* (Jakarta: Grasindo Kompas Gramedia Group, 2010), p. 2

<sup>6</sup>Saprinal Manurung, *Islamic Religiosity and Development of Zakat Institution* (Qudus International Journal of Islamic Studies Vol. 1, No. 2, 2013), p. 206-207

percentage of the property, property, and income, to the poor and to the needy. Zakat exists as an effort to alleviate poverty and improve the welfare of people (ummah). Therefore, Allah SWT stressing that Zakat is worn as an important component as well as a tool within creating order and equality in the socio-economic life of society.

In Indonesia, in the early years of Islam, the practice of zakat appeared to be informal and voluntary. In fact, zakat payment was generally given to individual Muslims to manage. However, during the Dutch colonial period in the 1800s, it started to become institutionalized. Currently, Zakat institutions are regulated by the Indonesian government under the Law No. 23/2011, which replaced the Law No. 38/1999, regarding Zakat Management in Indonesia. Yusuf Wibisono in his book "Mengelola Zakat Indonesia, Diskursus pengelolaan Zakat Nasional dari Rezim Undang-Undang No. 38 Tahun 1999 ke Rezim Undang-Undang No. 23 Tahun 2011" states that the Law No. 23 of 2011 abolished the national zakat decentralization system under the Law No.38 of 1999 with a centralized system where by now only the government is entitled to manage the national zakat. It is controversial and cause a debate because it claims to be based on the "classical Fiqhi opinion" that only the State has the authority to manage zakat.<sup>7</sup>

The law No.23/2011 undermines good practice of Zakat management by civil society that has been running for decades while marginalizing civil society participation in poverty alleviation and development. Yusuf further stated that the marginalization of LAZ in Law No. 23/2011 is very clear and explicit. The law mandates that those who have authority over national zakat management are only BAZNAS, while LAZ's establishment is strictly restricted, where the crucial

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<sup>7</sup>Yusuf Wibisono, *Mengelola Zakat Indonesia* (Jakarta: Prenadamedia Group, 2015), p. 2.

restriction is the LAZ requirement to be established or part of an Islamic organization. The LAZ now confirmed is still recognized in this Law, but maximum within 5 years they are required to adapt to the new law, that is, it must follow the requirements of the new LAZ establishment if they want the confirmation not to be revoked by the Minister of Religion. When LAZ is faced with high market discipline because LAZ's operational continuity is entirely dependent on the funds raised, BAZNAS is entitled to finance from the APBN and APBD and remains entitled to use some of Zakat funds collected from the community for its operations, that is amil rights.<sup>8</sup>

National Zakat Institution Baitul Maal Hidayatullah (BMH) is a zakat institution engaged in the collection of Zakat funds, infaq, alms, waqf and grants following humanitarian social funds and Corporate Social Responsibility (CSR) company and distribution through education programs, Da'wah, social humanitarian and national economy. The important one is to change the status of Mustahiq to Muzakki. The service office of LAZNAS BMH is present in 30 Provinces with Zakat, Infaq and Alms collection units reaching 97 in Indonesia.<sup>9</sup> One of them is in Parepare, Laznas Baitul Mal Hidayatullah South Sulawesi Outlet Parepare with almost 3 years exist in performing their duties as an amil Zakat institution. Some social programs have been carried out by this amil zakat institution, such as participating in providing material assistance to areas affected by natural disasters, providing scholarship assistance to children who drop out of school and empowering

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<sup>8</sup>Yusuf Wibisono, *Mengelola Zakat Indonesia*, p. 119.

<sup>9</sup>Niagaweb, *Baitul Maal Hidayatullah* (<http://www.bmh.or.id/profil-lembaga>, June 27<sup>th</sup>, 2018)

the potential of the poor through certain training in order to have their own business in earning money and change the status from Mustahiq to Muzakki.

## **1.2 Research Question**

By knowing that statement and the problems based on the background that exist in Law No.23/2011 that the marginalization of the government-managed zakat agency BAZNAS against LAZNAS that stood by civil society and also the poverty level, the researcher interests to research one of Zakat institution runs by civil society in Parepare by looking at the level of manejerial, programs and distribution that has been applied during the acting as an amil Zakat institution. The researcher makes 3 research questions as follow :

- 1.2.1 How is the management of Laznas Baitul Maal Hidayatullah Parepare to collect the Zakat fund in Parepare ?
- 1.2.2 How is the distribution of Zakat in Laznas Baitul Maal Hidayatullah Parepare ?
- 1.2.3 How is the Islamic view on the management of Laznas Baitul Maal Hidayatullah Parepare ?

## **1.3 The Objective of research**

The objectives of this research are :

- 1.3.1 To explore the management of Laznas Baitul Maal Hidayatullah Parepare to collect the zakat fund in Parepare.
- 1.3.2 To explore the distribution of Zakat in Laznas Baitul Maal Hidayatullah Parepare.
- 1.3.3 To explore the Islamic view on the management of Laznas Baitul Maal Hidayatullah Parepare.

#### **1.4 Research Benefit**

This research is generally expected to increase the knowledge of Islamic economics, especially in the field of Zakat contribute thoughts and be material for those who will conduct further research. Another benefits expected from this research are as follows:

- 1.4.1 Expected to contribute several thoughts and knowledge for the community either in the form of conceptualizing or developing theories in the treasury of economic studies and society.
- 1.4.2 This research is expected to be used as input material for all significant people, that is for general community, Stackholders and government.

## CHAPTER II

### REVIEW AND RELATED FINDING

#### 2.1 The Previous Related Finding

This part contains systematic description of theories, ideas and research findings that are related to this research in order to obtain conceptual thinking on the variables to be studied.<sup>10</sup> The previous related finding is used as one of the supporting guidelines to distinguish some researches and as an addition reference

A research was conducted by Ekomah in 2017 under the title *Peranan LAZ Al-Madinah Dalam Meningkatkan Kesejahteraan Mustahik di Ciledug Tangerang Banten*. These results indicate that the role of Al-Madiah LAZ Ciledug in improving the welfare of musthik is very influential with the distribution of zakat given by LAZ Al-Madinah which can affect Mustahik even though it is not optimal, there is not much zakat provided by LAZ Al-Madinah. , the disbursement of funds for the submission of mustahik funds has been slow, making disappointment in mustahik, the absence of assistance to mustahik, the less than optimal mentoring effort from LAZ Al-Madinah to mustahik who receive zakat loans. while the problem is the management has not been organized in managing the LAZ Al-Madinah because it is still relatively new, the dominant behavior of the Muslim community in Indonesia which prioritizes the obligation to pay taxes rather than pay zakat, so that taxes are more a priority and there are no regional regulations or strong laws to bind the community to pay zakat.<sup>11</sup>

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<sup>10</sup>Tim Penyusun STAIN Parepare, *Pedoman Penulisan Karya Ilmiah*, p. 33.

<sup>11</sup>Ekomah, *Peranan LAZ al-Madinah dalam Meningkatkan Kesejahteraan Mustahik di Ciledug Tangerang Banten* (Skripsi Sarjana: Jakarta 2017), p. 6.

Subsequent research was conducted by Andika Ramadhanu in 2016 under the title *Peran Lembaga Amil Zakat (LAZ) Baitul Maal Hidayatullah (BMH) dalam Pemberdayaan Ekonomi Muallaf suku Tengger*. This study aims to explore the role of Baitul Maal Hidayatullah as a Zakat institution in economic empowerment of Tengger's muslim converts. The result of this study indicate that BMH has an influential role in economic empowerment of Tengger's muslim converts. It could be seen through their resurgent Islamic rituals, still-good relationships with their neighbors and their success in making ends meet. Not only economically empowered, Tengger's muslim converts also become religiously stronger.<sup>12</sup>

Dahlia, in 2014 under the title *Implementasi Zakat Profesi (Studi Kasus pada Lembaga Amil Zakat Nasional/LAZNAS) PKPU Cabang Makassar*. This study include a description of implementation and constraints to implementation of Zakat Profession at the Institute of Amil Zakat (LAZNAS) PKPU (Pos Keadilan Peduli Ummat) Makassar branch. The results of this study indicate that the implementation of Zakat Profession at Institute Amil Zakat can run smoothly and has increased. However, the obstacles faced are still a lot of Unit Pengkimpun Zakat (UPZ) which has not even paid up the accumulated zakat to Lembaga Amil Zakat PKPU Makassar Branch and also there are several factors that become obstacles that is still lack of understanding, awareness and public confidence in Zakat Profession.<sup>13</sup>

The three findings above are related with this research that focus on the management of Zakat. However, there is additional problem that the researcher wants

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<sup>12</sup>Andika Ramadhanu, *Peran Lembaga Amil Zakat (LAZ) Baitul Maal Hidayatullah (BMH) dalam Pemberdayaan Ekonomi Muallaf suku Tengger* (Skripsi Sarjana: Surabaya 2016), p. 10

<sup>13</sup>Dahlia, *Implementasi Zakat Profesi (Studi Kasus Pada Lembaga Amil Zakat Nasional/LAZNAS) PKPU Cabang Makassar* (Skripsi Sarjana: Makassar 2014), p. 9



to explore as a differentiator from previous research. That is how the Islamic view on the management of Laznas Baitul Mal Hidayatullah Parepare. From the findings of previous research also has almost the same problem that is the lack of public awareness in paying Zakat.

## **2.2 Theoretical Review**

### 2.2.1 Management Theory

#### 2.2.1.1 Definition of Management

Management is generic term and it implies many things. To define management in an exact manner is a difficult task as there are too many definitions. The following are the opinions of experts about the meaning of management.

1. The Enciclopedia of the social sciences, Management is the process of actuating certain objectives that are carried out and Controlled
2. Thomas Henry Nelson, Management is the science and art of combining ideas, facilities, processes, materials and people to produce useful goods or services and sell them profitably.
3. George Robert Terry, Management is a process that consists of planning, organizing, actuating and controlling carried out to achieve goals by utilizing human resources and other resources.<sup>14</sup>
4. James A.F Stoner and Charles Wankel, Management is the process of planning, organizing, leading, and controlling the efforts of organization members and of using all other organizational resources to achieve stated organizational goals.

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<sup>14</sup>Agus Sabardi, *Manajemen Pengantar* (Yogyakarta: Unit Penerbit dan Percetakan Akademi Manajemen Perusahaan YKPN, 2001), p. 3-4

5. Paul hersey and Kenneth Hartley Blanchard, Management as working with and through individuals and groups to accomplish organizational goals.<sup>15</sup>

From several definitions above, it can be concluded that management is the process of planning, organizing, leading and controlling the work of members of the organization and using all organizational resources to achieve organizational goals that have been set. The organizational resources means all assets owned by the organization, both people and skills and experience as well as machinery, raw materials, technology, financial capital, employee and customer loyalty.<sup>16</sup>

#### 2.2.1.2 The Function of Management

George Robert Terry provides a clearer description of the management function known as "POAC" (Planning, Organizing, Actuating and Controlling)

1. Planning is the whole process of estimating and determining carefully about the things that will be done in the future in order to achieve the stated goals. In simple terms it can be concluded that planning is a process of formulation of what will be done and how it will be implemented.
2. Organizing is the whole process of grouping people, tools, tasks, responsibilities and authority in such a way. After planning is done, then the next function is organizing. Organizing is a process of regulating the overall resources in an organization. The arrangement includes the division of tasks, tools, human resources, authority and so on to avoid confusion in the implementation of activities. This function is more likely to regulate administrative activities.

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<sup>15</sup>H.B.Siswanto, *Pengantar Manajemen* (Cet. X; Jakarta: PT Bumi Aksara, 2014), p. 2

<sup>16</sup>John Suprihanto, *Manajemen* (Cet. I; Yogyakarta: Gadjah Mada University Press, 2014), p.

3. Actuating is an action to try something so that all members try to achieve goals that are in accordance with the organization's plans and efforts. In order for Actuating to run according to planning, it is very emphasized how the strategy of a leader in moving his employees. This is very important to avoid subordinates who do not carry out their duties under pressure but on the basis of conscious choice with full responsibility.
4. Controlling. Controlling function is very important. Without controlling, other functions will not work effectively and efficiently. Controlling does not only take place during Actuating, but also during planning and organizing. Basically in the controlling function there is also an evaluation process to keep all activities from deviating of the objectives to be achieved. According to Stephen Robein, supervision can be defined as the process of following the development of activities to ensure the course of work, thus the process can be completed perfectly as previous planned, by correcting some interconnected thoughts.<sup>17</sup>

## 2.2.2 Qardhul Hasan

### 2.2.2.1 Definition

Etymologically, Qard means *to cut*, while the term terminology means giving property to another person who can be asked to return in the same amount or in other words lend without expecting reward or additional.<sup>18</sup> While Qardhul Hasan is an interest free financing. The word "hasan" is derived from the Arabic language "ihsan"

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<sup>17</sup>Rifki Faisal Miftahul Zanah dan Jaka Sulaksana, *Pengaruh Fungsi Manajemen Terhadap Kepuasan kerja Karyawan*, (Jurnal Ilmu Peternakan dan Peternakan Vol. 4, No. 2, 2016), p. 159

<sup>18</sup>Muhammad Syafi'I Antonio, *Bank Syariah dari Teori ke Praktik*, (Cet I; Jakarta: Gema Insani Press, 2001), p. 131

which means goodness to others. Qardhul Hasan is a type of loan given to someone who needs something for a certain period without having to pay interest or profits.

Qardhul Hasan is included in the Akad Tabarru. Akad Tabarru is carried out with the aim of helping in order to do good (tabarru is derived from the word *birr* in Arabic, which means good). In the Akad tabarru, someone that does good does not have the right to require any compensation to the other one.<sup>19</sup> Basically Qardhul Hasan loan is given to those who need short-term consumer loans for purposes that are very urgent and small entrepreneurs who lack funds but have a good business prospects.<sup>20</sup>

#### 2.2.2.2 The Difference between Qard and Qardul Hasan

Qard is giving loans to other people who can be billed back, while Qardhul Hasan provides loans to other people, where the borrower is not required to return the principal if he feels that the borrower is unable to return it. Qardhul Hasan is the same as Sadaqah. Although in principle it is not a profitable product, but the system of this product must be considered to be more optimal and minimize the risks that might occur. In terms of sources of funds, sources of Qard funds are taken from commercial or capital funds. While Qardhul Hasan's funding source was taken from Zakat, Infaq, and Sadaqah.

#### 2.2.2.3 Scriptural Basis

In the Qur'an, Al-Hadid/57: 11

مَنْ ذَا الَّذِي يُقْرِضُ اللَّهَ قَرْضًا حَسَنًا فَيُضِعَّهُ لَهُ وَلَهُ أَجْرٌ كَرِيمٌ

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<sup>19</sup>Adiwarman Karim, *Bank Islam Analisis Fiqih dan Keuangan*, (Jakarta: PT RajaGrafindo Persada, 2004), p. 58

<sup>20</sup>Karnaen Perwataatmadja dan Muhammad Syafi'I Antonio, *Apa dan bagaimana Bank Islam*, (Yogyakarta: Dana Bhakti Wakaf, 1992) p. 34

Translate:

Who is it that would loan Allah a goodly loan so He will multiply it for him and he will have a noble reward.<sup>21</sup>

The basis of the argument in this verse is that we are called to "loan Allah a goodly loan", meaning to spend wealth on the name of Allah. The same as lending to God, we are also instructed to "lend to fellow humans", as part of social life. Lending that is beneficial to fellow Muslims who use Qardhul Hasan akad is also included from the above verse. These loans can now be in the form of business capital, such as those already in institutions that have a loan assistance program for underprivileged people using the Qardhul Hasan akad.<sup>22</sup>

#### 2.2.2.4 The Pillars of Qardhul Hasan

Each muamalah activity as a Muslim should pay attention to the pillars that have been established in Islamic law, in order to complete a contract or transaction. So that transactions that have been agreed by both parties can be declared valid in accordance with Islamic law. The pillars of Qardhul Hasan include

1. People who borrow (Muqtarid)
2. People who provide loans (Muqrid)
3. Goods owed/object (Muqtarad / ma'qud 'alaih).
4. Ijab Qabul (Sighat).<sup>23</sup>

#### 2.2.2.5. Qardhul Hasan's requirements

Qardhul Hasan's requirements include:

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<sup>21</sup>Al-Muyassar, *Al-Qur'an dan Terjemahnya*, p. 1160

<sup>22</sup>Muhammad Syafi'I Antonio, *Bank Syariah dari Teori ke Praktik*, p. 132

<sup>23</sup>Sunarto Zulkifli, *Panduan Praktis Transaksi Perbankan Syariah* (Cet I; Jakarta: Zikrul Hakim, 2003), p. 27

1. The willingness of both parties
2. Funds are used for something useful and halal.<sup>24</sup>

#### 2.2.2.6 Benefits of Qardhul Hasan

Qardhul Hasan has several benefits for those who use it. The following are the benefits of Qardhul Hasan :

1. People who are in debt problems can be helped
2. Small traders get help from borrowers to develop their businesses, so it is a social mission for the social fund foundation in helping the poor.
3. The existence of this social mission will bind community loyalty to the social fund foundation, because it can provide benefits to the poor.<sup>25</sup>

#### 2.2.3 Production Theory

##### 2.2.3.1 Definition

Generally speaking, production consist of the transformation of factors of production into products. For Production in the technical sense, we intend to adopt a wide definition. By it we mean any transformation process which can be directed by human beings, or which human beings are interested in, viz. a transformation which a certain group of people consider desirable. The term transformation indicates that there are certain things (goods and services) which enter into the process and lose their identity in it, i.e ceasing to exist in their original form, while other things (goods or services) come into being in that they emerge from process<sup>26</sup>. Production is also defined as an activity of converting sources into a product or the process of

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<sup>24</sup>Rachmat Syafe'I, *Fiqhi Muamalah* (Cet X; Bandung: Pustaka Setia, 2001), p. 154

<sup>25</sup>Ismail, *Perbankan Syariah* (Cet I; Jakarta: Kencana Prenadamedia Group, 2011), p. 214

<sup>26</sup>Ragnar Frisch, *Theory of Production* (Dordrecht-Holland: D. Reidel Publishing Company, 1965), p. 3

converting input to output. Production activities are a product, the Product is defined as: First, the goods or services that are made to improve their quality and value in the production process and become the final result of the production process. Second, objects or material things such as goods, materials or buildings that are the result of construction. Third, results; work result. By the three definitions of the product it can be understood that the product is related to a process called work.

### 2.2.3.2 Production Factors

In the economy study the factors of production can be divided into the following four types:

#### 1. Land and Nature

Land and nature are the main elements used to produce goods. Land has two important functions in producing activities. The first function is as a place to conduct economic activities. Roads, office buildings, shops and factory locations require a plot of land to be developed. Second, land and nature are needed as materials to produce other goods. Soil and water are needed to develop and fertilize plants. Mining goods such as crude oil, natural gas and tin are needed to produce as a type of goods.

#### 2. Labor

Human resources are needed in production. No matter how sophisticated the engine is, it definitely requires labor to run it.

#### 3. Capital

Production system operations require capital. In a managerial economy, various equipment facilities, production machines, factory buildings, warehouses,

etc., are considered as capital. Usually in the short term period, capital is classified as a fixed input.

#### 4. Entrepreneur

An entrepreneur is a person who creates a new business, who is ready to face risks and uncertainties that aim to achieve profits through identifying opportunities through a combination of resources needed to get the benefits. Basically, entrepreneurs see a need, until then they unite human resources, materials and capital needed to meet needs.<sup>27</sup>

##### 2.2.4 Empowerment Community Concept

Community empowerment is a concept of economic development that includes social values. This concept describes a new paradigm of development, which is centralized, participatory, empowering and sustainable. When viewed from the operational process, the idea of empowerment has two tendencies. First, the primary tendency, the tendency of the process to give or divert some of the power, strength or ability to the community or individual to become more empowered. This process also can be complemented by efforts to build material assets to support the development of their independence through the organization. Secondly, secondary tendency, a tendency that emphasizes the process of stimulating, encouraging or motivating individuals to have the ability or empowerment to determine what their life choices are through a dialogue process.

The essence of empowerment conceptualization is centered on humanity and humanity. Thus, the concept of empowerment as an effort to build personal existence, family, community, nation, government, country and world order within the

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<sup>27</sup>Vincent Gasperz D.S, *Ekonomi Manajerial Pembuatan Bisnis* (Jakarta: Gramedia Pustaka Utama, 1997), p. 171



framework of the process of just and civilized humanitarian actualization. The concept of community empowerment exists because of both failure and hope. The failure in question is the failure of economic development models in tackling the problem of poverty and a sustainable environment. While expectations exist because of the development alternatives that add democratic values, gender equality and adequate economic growth.

Community empowerment is an effort to improve the dignity of people who are now unable to escape poverty. In other words, empowerment is enabling and self-sufficient in society. Community empowerment efforts can be seen from three sides, first, creating an atmosphere that enables the potential of developing communities. The starting point is the recognition that every human being has potential that can be developed. This means that there is no community at all without skill. Empowerment is an effort to build that skill, by motivating and raising awareness of its potential and trying to develop it.

Second, strengthen the potential of the community. In this case, Not only creating the atmosphere but also more positive steps are needed. This step includes concrete steps and involves providing various inputs, as well as opening access to various opportunities that will make the community empowered. In this empowerment, the main effort is to increase the level of education and health status, as well as access to sources of economic progress such as capital, technology, information, employment and markets. The input for this Empowerment is the construction of basic physical infrastructure and facilities, such as irrigation, roads, electricity and social services such as schools and health care facilities, which can be accessed by the poor, as well as the availability of funding, training and marketing

institutions in rural areas, which are concentrated for people whose empowerment is lacking. For this reason, there must a special program for people who are powerless, because the general programs that apply do not always touch the community.

## **2.3 Conceptual Review**

### 2.3.1 Optimizing

According to Kamus Besar Bahasa Indonesia (KBBI) Optimizing is derived from optimize or optimal. The word which means the best, highest, most profitable, best make, make the highest, optimize the process, the way, the act of optimizing (making best, highest, etc.) so optimizing is an action, process, or methodology for making something (as a design, system, or decision) becomes more / completely perfect, functional, or more effective.<sup>28</sup>

### 2.3.2 Zakat

#### 2.3.2.1 Definition

The definition of the word ‘zakât’ (sometimes spelled ‘zakâh’) is “increase,” as in growth. The word also connotes “blessings” (barakah), “purification” (tahârah) or cleanliness. If it is used with respect to persons, zakat then means betterment and righteousness. In Shari'ah the word zakat refers to the determined share of wealth prescribed by God to be distributed among deserving categories. It is also used to mean the action of payment of this share. According to al Nawawi's report from al Wahidi, this share of wealth is called zakat because it increases the funds from which it is taken and protects them from being lost or destroyed. Ibn Taimiyah said that the inner soul of the zakat payer becomes better, and his wealth becomes cleansed.

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<sup>28</sup>Departemen Pendidikan Nasional, *Kamus Besar Bahasa Indonesia*, (Cet, I; Jakarta : PN Balai Pustaka, 2002), p. 800.

Growth and cleanliness are not restricted to the zakat assets themselves, but reach out to the person who pays zakat. Al Azhari says: it makes the poor grow too, meaning that zakat creates psychological and material growth for the rich in his soul and wealth.<sup>29</sup> The person who tithe will be clean and his wealth will be clean also in accordance with the word of Allah SWT: Qs. At-Taubah/9: 103

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

Translation:

Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah 's blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing.<sup>30</sup>

### 2.3.2.2 Scriptural Basis

The Quran discusses charity in many verses, some of which relate to zakat.

Qs. Al-Baqarah/2: 43

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ

Translation:

And establish *shalat*, pay zakat and bow with the people who bow (in worship and obedience).<sup>31</sup>

Qs. Al-Baqarah/2: 277

إِنَّ الَّذِينَ ءَامَنُوا وَعَمِلُوا الصَّالِحَاتِ وَأَقَامُوا الصَّلَاةَ وَآتَوُا الزَّكَاةَ لَهُمْ أَجْرُهُمْ عِنْدَ رَبِّهِمْ وَلَا خَوْفٌ عَلَيْهِمْ وَلَا هُمْ يَحْزَنُونَ

Translation:

Indeed, those who believe and do righteous deeds and establish prayer and give zakah will have their reward with their Lord, and there will be no fear concerning them, nor will they grieve.<sup>32</sup>

<sup>29</sup>Yusuf Al Qardhawi, *Fiqh Al Zakat*, (Jeddah,Saudi Arabia: Scientific Publishing Centre) p. 1

<sup>30</sup>Al-Muyassar, *Al-Qur'an dan Terjemahnya*, p. 394

<sup>31</sup>Al-Muyassar, *Al-Qur'an dan Terjemahnya*, p. 13.

By paying Zakat not only sins are forgiven but also increase in wealth is promised by Allah. Q.S Ar-Rum/30: 39

وَمَا آتَيْتُمْ مِّن رَّبًّا لِّيَرْبُوًّا فِي أَمْوَالِ النَّاسِ فَلَا يَرْبُوًّا عِنْدَ اللَّهِ وَمَا آتَيْتُم مِّن زَكَاةٍ تُرِيدُونَ وَجْهَ اللَّهِ فَأُولَٰئِكَ هُمُ الْمُضْعِفُونَ

Translation:

whatever you give for interest to increase within the wealth of people will not increase with Allah. But what you give in zakat, desiring the countenance of Allah - those are the multipliers.<sup>33</sup>

### 2.3.2.3 Requirements of Paying Zakat

It is well understood in shariah (Islamic law) that zakat wealth includes livestock, gold, silver currency and jewelry, commercial assets, agriculture, honey and animal products, mining and fishing, rented buildings, plants, and fixed capital. However, nowadays, income in terms of salaries, wages, profit and professional incomes become the most important source of living for the majority of Muslim population. These are following requirements of paying Zakat:

#### 1. Full Possession

Every Muslim who is of a certain age and has full and legal ownership of an enough assets is required to pay zakat.

#### 2. Fulfilling One's Basic Needs

Fulfilling the basic needs is very important requirement before imposing zakat on income. The person who reaches the nisab but still does not fulfill his basic need is not subject to pay zakat.

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<sup>32</sup>Al-Muyassar, *Al-Qur'an dan Terjemahnya*, p. 88.

<sup>33</sup>Al-Muyassar, *Al-Qur'an dan Terjemahnya*, p. 843

### 3. Fulfilling the Nisab (Minimum Amount Liable to Zakat)

There is a consensus among Muslim scholars that zakat on income can be calculated as follows; 2.5% from the total annual net income (after the actual basic needs expenses are deducted) which exceed nisab. The actual basic needs expenses comprises: food, clothing, accommodation, education, transportation and medical expenses, and the financial obligation such as outstanding debt within the same year only.

### 4. Completion of Haul

Haul/Passing a year is when the property is in the hands of the owner twelve months of Qamariyah has passed. The one year requirement is only for livestock, money and property, which can be included in the term zakat capital. Agricultural products, fruits, honey, precious metals, treasures, and the like, are not required for one year, these assets must be paid (The Zakat) once they are obtained.<sup>34</sup>

#### 2.3.2.4 Zakat Recipients

Zakat is paid to deserving individuals who come under one or more of eight zakatable categories designated by God in the Quran At-Taubah/9: 60

﴿ إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمَلِينَ عَلَيْهَا وَالْمَوْلَاتِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَرْمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ ﴾

Translation:

Zakat expenditures are only for the poor and for the needy and for those employed to collect [zakat] 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.<sup>35</sup>

<sup>34</sup>Magda Ismail, Ahcene Lahsasna and Ezamshah Ismail, Zakat from Salary and EPF: Issues and Challenges, International Journal of Business and Social Science Vol. 2 No. 1, 2011, p. 280

<sup>35</sup>Al-Muyassar, *Al-Qur'an dan Terjemahnya*, p. 381

The eight categories of eligible Zakât recipients follow:

1. The poor (al-fuqarâ') is a person who does not have property and work that can meet his needs. He also does not have a partner, parent, and offspring who can provide for their needs and provide for them.
2. The needy (al-masâkîn) are people who are able to work to meet their needs (food, cloths and shelter), but it is never enough
3. Zakât-workers, they are the people who are worked for collecting zakat. For amil, it is required to be fair, know the fiqh of zakat, the age of 10 years, be able to write, be able to distribute zakat with those who are entitled to get it, and be able to keep the property. Amil was given zakat as his salary.
4. Muallaf, persons who have recently been brought to Islam (weak faith) to strengthen their commitment to be Muslim by given zakat.<sup>36</sup>
5. Riqab (slaves and captives), Zakat money can be used to free those enslaved or held in captivity. This use of Zakât was a central pillar in the Quran's systematic abolition of slavery—the first such impetus in history and the moral model that taught humanity that the institution of slavery was ethically reprehensible.
6. The debt-ridden, People who are overwhelmed with debt and lack the income or assets to pay it off qualify to receive Zakât. This is among Islam's most noble stances. For Islam acknowledges that people burdened with debt come under one of the most debilitating stresses in life. Islam forbids that a debtor be put under duress by either the creditor or the law. It always affords one another chance to repay or settle accounts. When a debtor reaches a point of inability to repay loans, society steps in to help with Zakat funds in order to clear one's liabilities

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<sup>36</sup>Wahbah Az-Zuhaili, *Fiqhi Islam Wa Adillatuhu 3* (Cet I; Jakarta: Gema Insani, 2011), p. 281-283

and alleviate one's oppressive situation. The sole criterion is that one has incurred debt for legitimate purposes. By paying from the Zakât fund, Islam frees debtors from the obligation and humiliation of their debts.

7. In the cause of God (Fi sabilillah) contains deep and broad meanings which are translated as in the way of Allah. in general it can be concluded that every earnest effort to uphold the sentence of Allah (Islam) in ways that have been commanded by Allah and aims only to attain the pleasure of Allah. Doing good and justice for all beings on earth, Avoiding the will to get all forms of material worldliness, whether in the form of rewards, positions or honors.<sup>37</sup>
8. The wayfarer (the stranded, or one traveling who lacks resources), includes anyone stranded by circumstances, without access to money for basic needs, including travelers and, most importantly, refugees. The condition for the traveler to receive Zakât is need of money when on the road or stranded the reason for traveling being legitimate and not in disobedience to God.<sup>38</sup>

#### 2.3.2.5 Objectives of Zakat

These following are the objectives of Zakat :

1. Zakat cleanses the soul of miserliness

Zakat, when paid out of submission to the command of God, is a means of purifying the soul of a Muslim from greed and miserliness. Zakat is a purifier that trains Muslims to give and spend selflessly. It liberates their souls from the stinking love of wealth and slavery to material gains

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<sup>37</sup>Hilmy Bakar Almastacy, *Panduan Jihad Untuk Aktivis Gerakan Islam* (Cet I; Jakarta: Gema Insanu Press, 2001), p. 31

<sup>38</sup>The Zakat Foundation of America, *The Zakat Handbook A Practical Guide for Muslims in the West* (USA: The Zakat Foundation of America, 2007), p. 64

## 2. Zakat trains one to give

Zakat is a means of training Muslims on the virtues of generosity as such as it is a means of purification from greed. Moreover, once a person is trained to spend on public interests and to give his brethren out of his own wealth, he is most likely to be freed from any urge to transgress on other people's wealth and possessions.

## 3. Zakat trains people to acquire divine characteristics

If man is purified from miserliness and greed, and becomes accustomed to the habit of giving and spending, his soul is upgraded from the low human trait of covetousness, "for man is ever niggardly," and spires to the high of divine perfection, since one of the characteristics of God is absolute and unlimited mercy.

## 4. Zakat is an expression of thankfulness to God

Gratitude and thankfulness are of the good characteristics of human beings. Zakat is an expression of the thankfulness to God for the bounties He bestows on us. Prayers and other physical worships express gratitude for the grace of creation, while zakat and other financial worships express gratitude for the material grace of God.

## 5. Zakat improves ties of mutual love

Zakat links the rich and the poor together with ties of brotherhood and love. The poor realize the true care of the rich and see one manifestation of this concern in the stream of zakat proceeds.<sup>39</sup>

### 2.3.3 Syariah Management

#### 2.3.3.1 Definition

Management in Arabic is called *Idarah*. Terminologically, *idarah* (Management) is a special activity concerning leadership, directing, personal

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<sup>39</sup>Yusuf Al Qardhawi, *Fiqh Al Zakat Vol II* (Jeddah,Saudi Arabia: Scientific Publishing Centre) p. 169-172



development, planning and controlling of work related to the main elements in a project. The goal is that the targeted results can be achieved in an effective and efficient manner. Islamic Management is built on three domains: Management, ethics and spirituality. Generally, in Islamic management, it must be connected between material and spiritual or between faith and matter. Thus to measure the achievement in running management can be measured by the parameters of Faith and Material

### 2.3.3.2 The Principles of Syariah Management

These Following are the principles of sharia management:

#### 1. Justice

The keyword used by the Qur'an to explain the concept of justice is al adl. Al adl contains the meaning of equalization and equality. As explained in several verses in the Qur'an

وَأَنْ لَّيْسَ لِلْإِنْسَانِ إِلَّا مَا سَعَىٰ

Translate:

And that there is not for man except that [good] for which he strives (An Najm/53: 39)<sup>40</sup>

وَلِكُلِّ دَرَجَةٍ مَّمَّا عَمِلُوا وَلِيُؤَفِّيَهُمْ أَعْمَلَهُمْ وَهُمْ لَا يُظْلَمُونَ

Translate:

And for all there are degrees [of reward and punishment] for what they have done, and [it is] so that He may fully compensate them for their deeds, and they will not be wronged. (Al Ahqaf/46: 19)<sup>41</sup>

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<sup>40</sup>Al-Muyassar, *Al-Qur'an dan Terjemahnya*, p. 1124

<sup>41</sup>Al-Muyassar, *Al-Qur'an dan Terjemahnya*, p. 1065

## 2. Amanah and Responsibility

In terms of Amanah and Responsibility, Islam explains in Al-Qur'an, An-Nahl/16: 93

وَلَوْ شَاءَ اللَّهُ لَجَعَلَكُمْ أُمَّةً وَاحِدَةً وَلَكِنْ يُضِلُّ مَنْ يَشَاءُ وَيَهْدِي مَنْ يَشَاءُ وَلَنْ نُنَازِلَ عَمَّا كُنْتُمْ تَعْمَلُونَ

Translate:

And if Allah had willed, He could have made you [of] one religion, but He causes to stray whom He wills and guides whom He wills. And you will surely be questioned about what you used to do.<sup>42</sup>

This verse means that every person who has a functional position in human interaction is required to carry out their obligations as well as possible. If there is negligence on his duty, it will have a loss for himself

## 3. Communicative

In management, communication is an important factor in transforming policies or decisions in the framework of managerial implementation itself towards achieving the expected goals. In management, Communication is really important, so that communication is demanded to be conveyed appropriately, as explained in the Al-Qur'an<sup>43</sup>

فَقُولَا لَهُ قَوْلًا لَيِّنًا لَعَلَّهُ يَتَذَكَّرُ أَوْ يَخْشَىٰ

Translate:

And speak to him with gentle speech that perhaps he may be reminded or fear [Allah].<sup>44</sup>

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<sup>42</sup>Al-Muyassar, *Al-Qur'an dan Terjemahnya*, p. 546

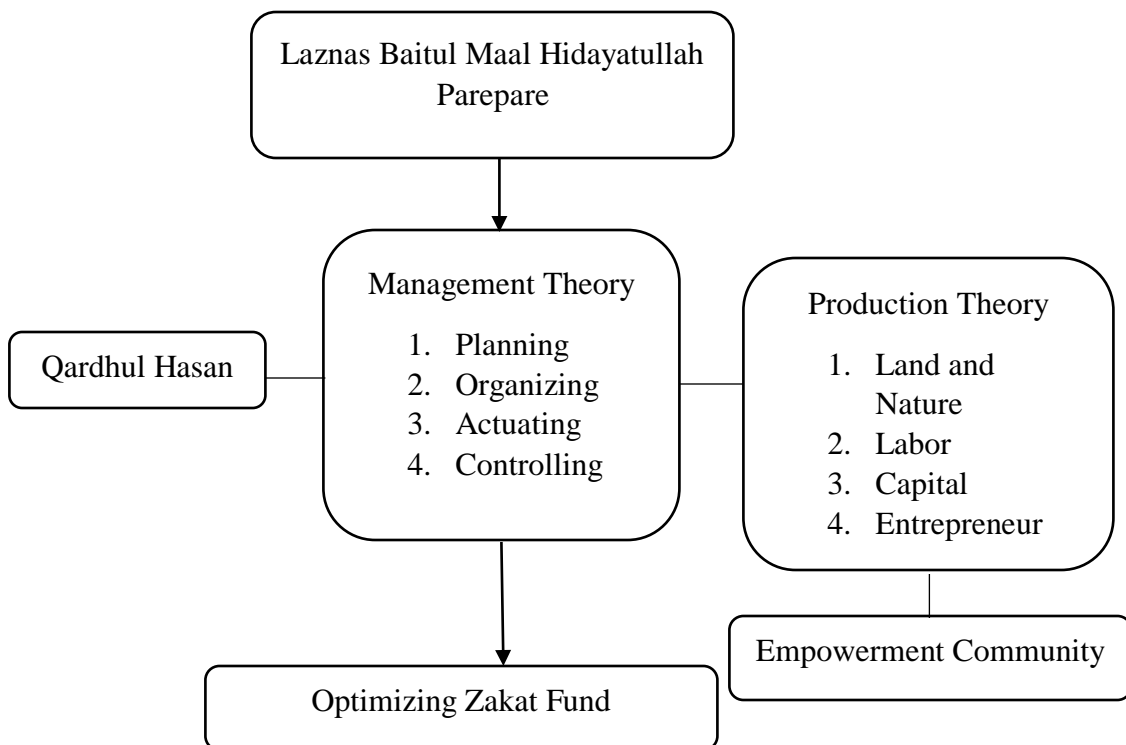
<sup>43</sup>Muhammad, *Manajemen Bank Syariah*, (Yogyakarta: UPP AMPY YKPN, 2005), p 181-183

<sup>44</sup>Al-Muyassar, *Al-Qur'an dan Terjemahnya*, p. 629

### 2.3.4 Laznas Baitul Maal Hidayatullah South Sulawesi Outlet Parepare

Baitul Maal Hidayatullah (BMH) Parepare is an amil zakat institution that collects Zakat, Infaq, Sadaqah, Waqf and Hibah funds as well as social funds for humanity and Corporate Social Responsibility (CSR) companies, and conducting distribution through education, da'wah, social humanitarian and economic programs nationally. Laznas Baitul Maal hidayatullah Parepare has carried out its duties as a Zakat institution for almost 3 years by running its social program. Until now, it still exists as a zakat institution in Parepare

### 2.4 Conceptual Framework



## **CHAPTER III**

### **RESEARCH METHODS**

#### **3.1 Type and Research Design**

The type of this research is field research that findings will not be obtained by statistical procedure or other forms of calculation. The researcher will collect the data by exploring and analyzing intensively which aims to know the management and the distribution of Zakat carried out by Laznas Baitul Maal Hidayatullah Parepare. This design is used to answer questions that have been formulated in the research question.

#### **3.2 Population and Sample**

The population of the research is the respondents in the location. Respondents are the people who are categorized as samples in research that respond to researcher's questions. Samples are taken from anyone who can represent to provide information that will be needed both from the Muzakki, Mustahiq and Amil Zakat (Zakat Workers) are determined as objects of this research. The samples are taken by using purposive sampling because it can make easier for researcher to do this research.

#### **3.3 Location and Duration of The Research**

The research location is also the object of this research at Laznas Baitul Mal Hidayatullah Parepare. The duration of this research is conducted for about 2 (two) months.

#### **3.4 Instrument and Process of Collecting Data**

Qualitative research data obtained from some instruments and process to collect the data both interactive and non-interactive the following:

3.4.1 Interview, According to Stewart & cash interview is defined as an interaction in which there is exchange or sharing of rules, responsibilities, feelings, beliefs,

motives, and information.<sup>45</sup> The interview techniques used by researchers in this case is the technique of unstructured interviews, relaxed, the order of questions and the composition of words in each question can be changed at the time of the interview, tailored to the needs and conditions of work or respondents faced. In the implementation, The researcher will interview directly the parties in the structure of Laznas Baitul Maal Hidayatullah Parepare.

3.4.2 Observation is the process of observing and recording systematically about the symptoms studied. This observation becomes one of the techniques of collecting data when it is in accordance with the objectives of the study, which are planned and recorded systematically, and can be controlled for reliability and validity<sup>46</sup>

3.4.3 Documentation, is a data collection instrument that is often used for collecting data. Documents may be in the form of public or private documents. Public documents such as newspaper reports, TV show transcripts and more. Private documents for example: memos, personal letters, individual diaries, and more. Documentation proceeds and comes from collecting documents, recording and interpreting them and connecting with other phenomena.<sup>47</sup>

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<sup>45</sup>Herdiansyah Haris, *Metodologi Penelitian Kualitatif Untuk Ilmu-ilmu Sosial* (Jakarta: Salemba Humanika, 2010), p.118

<sup>46</sup>Husain Usman dan Purnomo, *Pengertian Observasi*, <http://www.informasi ahli.com/2015/08/pengertian-observasi-dan-jenis-observasi.html> (June 27th, 2018)

<sup>47</sup>Ali Mukti, *Studi Analisis Penyaluran Zakat Melalui Program Kampung Berkah Mandiri Di LAZNAS Baitul Maal Hidayatullah Cabang Kudus* (Skripsi Sarjana: Parepare, 2015), p. 56.

### **3.5 Technique of Data Analysis**

Data analysis is conducted simultaneously with collecting data, then data analysis activities in this research throughout the process of collecting data in the field until the data is considered complete.

Subsequent data analysis resumes when research records the findings in field notes. The data is classified according to the problems and objectives of the study, then give some codes so as to facilitate the researchers in analyzing as a whole.

Overall data research will be done after the activity of collecting data in the field is declared complete and the required data is complete. The analytical technique used is qualitative descriptive analysis of all the findings data in the field.

The process of data analysis using three steps as follows:

#### **3.5.1 Data Reduction**

Data reduction means summarizing, choosing key things, focusing on important things, looking for themes and patterns and removing unnecessary things. Thus the data that has been reduced will give a clearer picture, and make it easier for researchers to carry out further data collection, and look for it if needed.

#### **3.5.2 Data Display**

After the data is reduced, the next step is to display the data. In qualitative research, data presentation was carried out in tables, graphs, pie charts, pictograms and the like. The data is organized, arranged in the same pattern, so that it will be more easily understood.

#### **3.5.3 Drawing Conclusion/Verification**

The initial conclusions stated are still temporary, and will change if there is no strong proof that supports the next data collection stage. But if the initial conclusions

are supported by valid and consistent proof when the researcher returns to the field to collect data, so the conclusions are credible conclusions.<sup>48</sup>

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<sup>48</sup>Sugiyono, *Metode Penelitian Pendidikan* (Cet. V; Bandung: Alfabeta, 2008), p. 345.

## **CHAPTER IV**

### **FINDINGS AND DISCUSSION**

This chapter is divided into two parts, the finding of the research and the discussion of the research findings. In the discussions part, further explanation of the findings are given.

#### **4.1. The Profile of Baitul Maal Hidayatullah**

Baitul Maal Hidayatullah is the official National Amil institution with SK. Kemenag Republic of Indonesia No. 425 of 2015, and SK. Kemenag of South Sulawesi No. 7388 in 2016 as well as Recommendation Letter of BAZNAS South Sulawesi No.03/B/ BAZNAS-Prop. Sulsel/IX/2016 which is engaged in the collecting of Zakat, Infaq, Sadaqah, Waqf, CSR and others that are intended for Asnaf Mustahiq in education, da'wah, Humanitarian and economic programs.

LAZNAS Baitul Maal Hidayatullah office presents in 30 provinces with Unit Penghimpunan (UPP) of Zakat, Infaq and Sadaqah reaching 97 in Indonesia. It make all as a commitment to be a good intermediary, making it easy for the community to fulfill ZISWAF towards a more dignified for Indonesia.

The progress of Baitul Maal Hidayatullah program based on the management of zakat has crossed various regions in Indonesia, at least 287 Islamic boarding schools have existed and are active, 5213 Dai Tangguh has spread in every corner of Nusantara, thousands of poor families have been empowered and independent and thousands of school-age children have received education.

##### **4.1.1 Visi dan Misi Baitul Maal hidayatullah**

###### **Visi**

- Menjadi Lembaga Amil Zakat Terdepan dan Terpercaya.



## **Misi**

- Menjadi Lembaga Amil Zakat yang terdepan dalam penghimpunan dan fokus dalam pendayagunaan
- Melaksanakan pengelolaan dana Zakat, Infaq dan Shadaqah sesuai dengan manajemen modern yang transparan dan profesional
- Melakukan pemberdayaan ummat dengan meningkatkan kuantitas, kualitas pendidikan dan dakwah

### 4.1.2 Organization Structure

Ketua : Aditya, SE  
 Kadiv Kelembagaan : Safaruddin, S.HI  
 Kadiv Keuangan : Ahmad Rizky  
 Kadiv SDM : Edy  
 Kadiv Prodaya : Abdul Malik, S.HI  
 Kadiv Markom : Abdullah

## **4.2 The Analysis of Zakat Fund Collection in Laznas Baitul Maal Hidayatullah Parepare.**

The purpose to manage Zakat according to the article No. 3 of the Law No. 23/2011, are to improve the effectiveness and the efficiency in managing Zakat and increase the benefits of Zakat to realize social welfare. The function of Zakat management is in the article No. 7 states as follow:

1. Planning for the collection, distribution and utilization of Zakat;
2. Implementation of the collection, distribution and utilization of Zakat;
3. Controlling the collection, distribution and utilization of Zakat; and
4. Reporting and accountability of the implementation Zakat management.

Due to the constitution about Zakat so that all the administrators of Zakat institution must be truly trustworthy, honest, skilled, professional and responsible to do their duties as amil at BAZ, LAZ and UPZ. Therefore, it is expected that the zakat managers from every level, both sub-district and national level, will be able to change the lives of the people who must be Muzakki.<sup>49</sup>

It is related also what George Robert Terry said in his management theory, namely POAC (Planning, Organizing, Actuating and Controlling) so that In this section, the researcher analyzes the collection of Zakat fund in Laznas Baitul Maal Hidayatullah Parepare by the process of Planning, Organizing, Actuating and Controlling.

#### 1. Planning

Planning is the first part that must be done in any activities, especially work programs that already exist in any organization. Planning means the process of a systematic activity to determine in advance the objectives of the expected goals in a certain period of time or a set time period, as well as the stages that must be passed to achieve the goals. Planning is also the basic process in management when deciding and working steps of activities to achieve goals.

The planning to collect Zakat that carried out by Laznas Baitul Maal Hidayatullah Parepare began by classifying People. Classify people who are obliged to pay Zakat (Muzakki) as well as those who receive Zakat (Mustahiq) and then collecting the data and determining the strategies to be taken in collecting Zakat funds. The following is an interview that the researcher conducted with Ustad Edy as the Chief of Laznas Baitul Maal Hidayatullah Parepare.

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<sup>49</sup>Qurratul Aini Wara Astuti, *Urgensi Manajemen Zakat Dan Wakaf Bagi Peningkatan Kesejahteraan Masyarakat* (Jurnal Zakat dan Wakaf, Vol. 1, No. 2, December 2014), p. 392-395

Before collecting Zakat that the first thing we did is to classify people who are obliged to pay Zakat which reached their Nisab and Haul (Muzakki). The Muzakki are usually from among civil servants, teachers, university lecturers, nurses in hospital and traders. We also collect their data as an archive of institutions. To provide information to the public, we put pamphlets in public places, we also use social media to share any information about Zakat on Whatsapp application and also we come in the houses of moslems (Silaturahmi) who are willing to become permanent Muzakki in Laznas Baitul Maal Hidayatullah Parepare.<sup>50</sup>

Based on the interview, the first thing that the institution do is classify the Muzakki with the data obtained. Laznas Baitul Maal Hidayatullah also put pamphlets in the public place and share any information about Zakat and attract Muslims through Social Media to pay Zakat. Amil Zakat is also willing to come in the house of Muzakki (Silaturahmi) to take the Zakat funds that are ready to be paid.

## 2. Organizing

After planning, the management of zakat is continued with organizing. Organizing is the working part of the organizational structure that is in accordance with the capabilities, human resources and environment. Organizing is also part of determining coordination in the management of zakat as well as an effort to unite actions in achieving goals. Coordination is part of integrating the objectives of separate activities according to their abilities.

Laznas Baitul Maal Hidayatullah Parepare is a Zakat institution that is still relatively new and has an organizational structure that is still in development stage, but Laznas Baitul Maal Hidayatullah Parepare continues to do its obligations as a Zakat institution. According to Edy as chief of the Zakat Institution, stated that

Laznas Baitul Maal Hidayatullah still exists as a Zakat institution in Parepare and continues to do its obligations in collecting and distributing Zakat, although not as whole as other Zakat institutions. There are 2 general sections in this Zakat Institution, the financial administration section and the field

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<sup>50</sup>Interview with Ustad Edy, *Perencanaan pendistribusian Zakat*, The chief of Laznas Baitul Maal Hidayatullah, February 5, 2019

section. The financial administration section has the duty to take note all daily work reports of employees and institutions and all the financial statements of the institution.<sup>51</sup>

Based on Ustad Edy's statement that Laznas Baitul Maal Hidayatullah Parepare carries out its obligations as an institution of zakat as the plan that has been determined before, those are collecting and distributing zakat even though it does not touch as a whole because the Zakat institution is still relatively new in Parepare.

### 3. Actuating

The management of zakat is needed for the quality of implementation in the field after planning and organizing. Actuating is an action that makes all members like to try to achieve goals in accordance with the planning and efforts of the organization. In this step, the process of actuating is very dependent on the institution and the Amil Zakat or people on duty in the field.

The Baitul Maal Laznas Hidayatullah Parepare as an institution of collecting zakat, infaq, shadaqah and other religious funds is still fairly new and achieves standard results. The following is the amount of Zakat funds collected on 2017.

No.	Reception	Month												
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Individual Income	2.00	4.00	6.00	8.00	10.00	162.00	14.00	16.00	18.00	20.00	22.00	24.00	306.00
2	Group Income													-
3	Profit-sharing Income													-
4	Other Income													-
Total Receipt of Zakat Funds		2.00	4.00	6.00	8.00	10.00	162.00	14.00	16.00	18.00	20.00	22.00	24.00	306.00

<sup>51</sup>Interview with Ustad Edy, *Struktur Organisasi Laznas Baitul Maal Hidayatullah*, The chief of Laznas Baitul Maal Hidayatullah, February 5, 2019

Laznas Baitul Maal Hidayatullah Parepare is also collecting zakat through transferring money by bank account, to make it easier for anyone who want to pay their Zakat. The bank account number owned by Laznas Baitul Maal Hidayatullah Parepare through Bank Mandiri: 152-00-1577451-2

Besides collecting Zakat by account transfer, Amil Zakat of Laznas Baitul Maal Hidayatullah Parepare also comes to the Muzakki's house to collect the Zakat fund. The Amil Zakat of Laznas Baitul Maal Hidayatullah is willing to come and then collect the zakat fund to the place of Muzakki with the procedure:

1. Muzakki contact Laznas officer Baitul Maal Hidayatullah to the Number 085 240 350 285
2. The Amil Zakat comes to the house of Muzakki
3. Muzakki fills out the form of willingness to distribute their Zakat
4. Muzakki give the Zakat fund to the Amil Zakat
5. The Amil Zakat take note and makes receipts submitted to Muzakki
6. Officers pray for Muzakki

This has been mentioned in the Al Qur'an surah At-Taubah verse 103 :

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

Translate :

Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah 's blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing.<sup>52</sup>

In this verse explained that the collection of zakat funds must not wait for the muzakki to pay for it but rather the amil zakat can also take and come to the houses of

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<sup>52</sup>Al-Muyassar, *Al-Qur'an dan Terjemahnya*, p. 394

the muzakki. After the zakat fund is collected, the next task of amil is to distribute it to those who are entitled to receive it.

#### 4. Controlling

In the management of zakat, the zakat controlling system is honest, welcome and able to convince zakat distributors. This includes the most important activities and must be carried out continuously so that zakat can be distributed to the right target.

According to Ust. Aditya as the previous chief of Laznas Baitul Maal Hidayatullah, he said

The controlling of Laznas Baitul Maal Hidayatullah was overseen by BAZNAS externally and controlling from Laznas Baitul Maal Hidayatullah branch Makassar. Because the status of our Zakat institution is just “Gerai” in Parepare.<sup>53</sup>

Controlling conducted by Laznas Baitul Maal Hidayatullah Parepare consisted of internal controlling and external controlling. the internal controlling carried out by Laznas Baitul Maal Hidayatullah branch Makassar. Then external controlling that supervision is like the accountability report given by the institution to BAZNAS.

### **4.3 The Analysis of Zakat Distribution in Laznas Baitul Maal Hidayatullah**

#### 1. Planning

Zakat can be given in two forms: direct financial support for the poor and needy who do not have the capacity or good health, and support to help the recipients sustain themselves. Zakat that can be offered can come in the form of tools that can be used in industry and trade such as work equipment for the able-bodied, business capital for those who have business skills, seeds for those interested in agriculture and

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<sup>53</sup>Interview with Ustad Aditya, *Pengawasan Penghimpunan Zakat*, The previous chief of Laznas Baitul Maal Hidayatullah, January 15, 2019

other supports deem relevant to the recipient's physical condition and skills. Similar view is also held by Imam al- Nawawi who suggests that the poor and needy asnaf must be assisted based on their skills with enough zakat proportion so that they can be pulled out of poverty.<sup>54</sup>

According to Edy as the chief of Laznas Baitul Maal Hidayatullah Parepare stated that

Actually the distribution of Zakat has 2 forms, first is consumptive and productively. But the productive distribution in the form of empowerment is still in the planning stage, because the zakat institution is still relatively new. Not all Asnaf (Zakat Recipients) receive zakat funds, because the target of zakat recipients is adjusted to the conditions of the area with Asnaf's existence.<sup>55</sup>

Based on the interview that the following is the planning of the distribution of Zakat at Laznas Baitul Maal Hidayatullah Parepare

#### 1. Consumptive

Consumptive means fulfilling daily needs. The consumptive form of distributing zakat is given directly, such as zakat fitrah which is given to the poor around Parepare to fulfill their daily needs. The distribution of zakat fitrah is distributed before the implementation of Eid prayer every year. Zakat mal, infaq and shadaqah which are distributed to victims of natural disasters, compensation for orphans, scholarship for students from poor families.

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<sup>54</sup>Mahyuddin Haji Abu Bakar, *Towards Achieving the Quality of Life in the Management of Zakat Distribution to the Rightful Recipients (The Poor and Needy)* (International Journal of Business and Social Science Vol. 2 No. 4; March 2011), p. 240

<sup>55</sup>Interview with Ustad Edy, *Perencanaan Pendistribusian Zakat*, The chief of Laznas Baitul Maal Hidayatullah, February 5, 2019

## 2. Productive (Empowerment)

Productive zakat is a form of distributing zakat funds to existing ones lent by amil for the interest of a business activity. Productive zakat is the giving of zakat which can make the recipients produce something continuously, with the assets of zakat that have been received.

## 3. Target of Zakat

In the Qur'an surah At-Taubah verse 60

﴿ إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمَلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَرَمِينَ وَفِي سَبِيلِ اللَّهِ وَأَبْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ ﴾

Translate :

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.<sup>56</sup>

According to Edy as Baitul Maal Laznas chairman Hidayatullah Parepare stated that

The distribution to the Zakat target is adjusted to the existence and condition of the region.<sup>57</sup>

The following is a table on the distribution of Zakat in Laznas Baitul Maal Hidayatullah Parepare at 2017.

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<sup>56</sup>Al-Muyassar, *Al-Qur'an dan Terjemahnya*, p. 381

<sup>57</sup>Interview with Ustad Edy, *Sasaran Penerima Zakat*. The chief of Laznas Baitul Maal Hidayatullah, February 5, 2019



Asnaf	Month												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Amil	0,25	0,50	0,75	1,00	1,25	20,25	1,75	2,00	2,25	2,50	2,75	3,00	38,25
Fakir Miskin	0,29	0,58	0,87	1,16	1,45	23,49	1,89	2,32	2,61	2,90	3,19	3,48	44,23
Muallaf													
Gharimin													
Fisabilillah BMH Pusat	0,30	0,60	0,90	1,20	1,50	24,30	2,80	2,40	2,70	3,00	3,30	3,60	46,60
Fisabilillah Daerah	0,80	1,60	2,39	3,19	3,99	64,60	5,20	6,38	7,18	7,98	8,77	9,57	121,63
Ibnu Sabil													
Other BMH Program	0,29	0,58	0,87	1,16	1,45	23,49	1,89	2,32	2,61	2,90	3,19	3,48	44,23
Total distribution of Zakat funds	1,93	3,86	5,78	7,71	9,64	156,13	13,53	15,42	17,35	19,28	21,20	23,13	294,94

Based on the above table, Laznas Baitul Maal Hidayatullah Parepare has distributed Zakat in Parepare even though it does not touch as whole, because this is adjusted to the conditions of the region and the existence of Asnaf in Parepare.

## 2. Organizing

Organizing as collecting and managing all the necessary resources, including humans, so that the work can be carried out successfully. Laznas Baitul Maal Hidayatullah Parepare has good organizational structure, as above. For the distribution of Zakat carried out by division of Public Relation that is carried by Safaruddin. But in this division there is no detailed and clear explanation.

## 3. Actuating

Basically there are two kinds of zakat utilization, utilization that is consumptive and productive. However Laznas Baitul Maal Hidayatullah Parepare only gives Zakat by consumptive. The implementation of Zakat productive is still in the planning stage because as we all know the zakat institution is still relatively new.

Consumptive utilization is the provision of zakat funds to the mustahiq (zakat recipients) 8 asnaf according to the Al-Qur'an

Laznas Baitul Maal Hidayatullah Parepare divides 3 fields in distributing Zakat in Parepare,

#### 1. Education

Education is the way to change lives for the bright future, but in reality not all children get education because they lack of financial or lack of access in the area, even though everyone has the right to gain knowledge, how come! religious teachings say: "Look for life of your world as if you will live forever, and look for of your afterlife as if you will die tomorrow ". The Prophet Muhammad said "For those who want the world, reach the world with knowledge, and for those who want the Hereafter, reach with knowledge too"<sup>58</sup>

According to Ustad. Edy as chief of Laznas Baitul Maal Hidayatullah Parepare stated that:

The collected zakat funds are distributed in the education sector. For now Laznas Baitul Maal Hidayatullah Parepare distributes its zakat funds at the Hidayatullah Boarding School which accommodates poor children to be able to continue their education.<sup>59</sup>

The researcher also interview several santri, one of them is Jodi, recipient of a scholarship from Laznas Baitul Maal Hidayatullah Parepare

I feel happy to be able to go to school without payment, because I am also a child who can not pay for the school payment.<sup>60</sup>

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<sup>58</sup>Ahmad Nawawi, *Pentingnya Pendidikan Nilai Moral bagi Generasi Penerus* (INSANIA, Vol.16, No.2, Mei-Agustus 2011), p. 121

<sup>59</sup>Interview with Ustad Edy, *Distribusi Zakat Dalam Bidang Pendidikan*. The chief of Laznas Baitul Maal Hidayatullah, February 5, 2019

<sup>60</sup>Interview with Jodi, *Beasiswa anak kurang mampu*,. Santri of Hidayatullah Boarding School, February 2, 2019

Based on the interview above, the distribution of zakat funds in Parepare on the sector of education is going well but only focus on the Hidayatullah boarding school, because the coordination between the boarding school and the Zakat Institution is easy. This boarding school is a place that is ready to accommodate poor children.

## 2. Social

Human is social beings who live in a society, it means that they cannot live by only themselves. Human need everyone around them. One form of kindness in social life is helping people in distress to avoid social crises. One of the human problems faced by the world is poverty. If we look at the history of poverty and its response in Indonesia, then actually the problem of poverty is never escaped the government's attention.<sup>61</sup>

Laznas Baitul Maal Hidayatullah Parepare provides an opportunity for every muzakki to provide funds to help those in need especially to provide natural disaster assistance. According to Safaruddin as a Amil Zakat of Laznas Baitul Maal Hidayatullah Parepare stated that:

Distribution in the social field is usually through assistance programs to people affected by natural disasters. Recently Laznas Baitul Maal Hidayatullah provided assistance to victims of the earthquake in Palu Central Sulawesi. Wherever the disaster occurred, Laznas Baitul Maal Hidayatullah God Inshaallah is ready to participate.”<sup>62</sup>

Based on the interview above, the distribution of Zakat Funds in the Social Sector is through the distribution of assistance to victims of natural disasters. Most recently, Laznas Baitul Maal Hidayatullah was opening donation for victims of the

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<sup>61</sup>M. Enoch Markum, *Pengentasan Kemiskinan dan Pendekatan Psikologi Sosial*, (Psikobuana, Vol.1, No.1, June 2009), p. 1-2

<sup>62</sup>Interview with Ustad Safaruddin, *Distribusi Zakat Dalam Bidang Sosial*, The employee of Laznas Baitul Maal Hidayatullah, January 10, 2019

earthquake in Palu, Central Sulawesi. In this case Laznas Baitul Maal Hidayatullah is able to provide assistance to victims affected by natural disasters and disasters.

### 3. Religion

Islam is an essential religion, a religion received by Allah SWT, as well as being blessed by His Prophets and sholeh people from His servants. The development of Islam in Indonesia is characterized by the placement of centers of civilization circles in three main points, namely palaces, boarding schools, and markets. At each center of the circle of civilization, the mosque has a strategic role.<sup>63</sup>

According to Ustad Edy as a chief of Laznas Baitul Maal Hidayatullah Parepare on an interview stated that:

We use the Zakat Fund to build Al-Mubarak Hidayatullah mosque. The mosque is a center of worship as well as a place of learning for santri of Hidayatullah boarding school because the mosque blends with the Hidayatullah boarding school.”<sup>64</sup>

Based on the interview above, the distribution of zakat fund is also given to the management of Al-Mubarak Hidayatullah mosque as a form of concerning for the santri of Hidayatullah boarding school. The mosque is a center of learning as well as a place of worship for the santri of Hidayatullah boarding school.

### 4. Controlling

The controlling of the Zakat distribution in Laznas Baitul Maal Hidayatullah Parepare is almost the same as when collecting Zakat. Besides the controlling of internal and external, the zakat institution also prioritizes awareness through

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<sup>63</sup>R. Aris Hidayat, *Masjid Sebagai Pelestari Tradisi*, (Jurnal Analisa Volume 18, No. 02, Juli - Desember 2011), p. 228

<sup>64</sup>Interview with Ustad Edy, *Distribusi Zakat Dalam Bidang Agama*, The chief of Laznas Baitul Maal Hidayatullah, February 5, 2019

evaluation by giving Islamic da'wah to the amil Zakat to be istiqomah to do their duties. This statement is stated by Ustad. Edy in an interview:

Controlling in distributing zakat by Laznas Baitul Maal Hidayatullah Parepare is almost the same as when collecting zakat, we added Islamic da'wah to the amil zakat so that they will be istiqomah to do their duties.<sup>65</sup>

Based on the interview that internal and external supervision in the distribution of Zakat is still being carried out which is also almost the same as when collecting Zakat.

#### **4.4 The Islamic View on the Management of Laznas Baitul Maal Hidayatullah Parepare**

Generally, Management of Zakat in an institution uses modern management functions which include; Planning, Organizing, Actuating and Controlling. From this function, zakat institutions are able to carry out their duties and programs that have been made because the obligation to pay zakat is followed by applying the professional zakat management. Not only to collect the funds passively but productivity, So collecting the Zakat funds can also be productive so that the goals of the institution can be achieved. Therefore, it is necessary to apply management principles professionally and Islamic development methods.

In this section, Laznas Baitul Maal Hidayatullah Parepare has been only existed for 2 years as a zakat institution. it has a plan to apply Zakat produktif so that the distribution is not only consumptive. In interview conducted by researchers to Ustad. Edy as a chief of Laznas Baitul Maal Hidayatullah Parepare stated that:

In the next few years, Laznas Baitul Maal Hidayatullah Parepare has a plan for the productive distribution of Zakat. Productive zakat actually has a fairly

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<sup>65</sup>Interview with Ustad Edy, *Pengawasan Pendistribusian Dana Zakat*, The chief of Laznas Baitul Maal Hidayatullah, February 5, 2019

complicated procedure and needs careful consideration, but Inshaallah, we will do the distribution of Zakat productive.<sup>66</sup>

Based on the above interview that Laznas Baitul Maal Hidayatullah Parepare has a plan to do the distribution of Zakat productive. Zakat Productive will certainly use empowerment programs to the community so that the skills they have can make business for the recipients of Zakat.

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<sup>66</sup>Interview with Ustad Edy, *Perencanaan Zakat Produktif*. The chief of Laznas Baitul Maal Hidayatullah, February 5, 2019

## **CHAPTER V**

### **CONCLUSION AND SUGGESSTION**

This chapter consists of the summary of the research based on the finding and the discussion of this research.

#### **5.1 Conclusions**

##### **5.1.1 The Collection of Zakat fund**

The first thing that the institution do is classify the Muzakki with the data obtained. Laznas Baitul Maal Hidayatullah also put pamphlets in the public place and share any information about Zakat and attract Muslims through Social Media to pay Zakat. Amil Zakat is also willing to come in the house of Muzakki (Silaturahmi) to take the Zakat funds that are ready to be paid.

The Amil Zakat of Laznas Baitul Maal Hidayatullah is willing to come and then collect the zakat fund to the place of Muzakki with the procedure:

1. Muzakki contact Laznas officer Baitul Maal Hidayatullah to the Number 085 240 350 285.
2. The Amil Zakat comes to the house of Muzakki.
3. Muzakki fills out the form of willingness to distribute their Zakat.
4. Muzakki give the Zakat fund to the Amil Zakat.
5. The Amil Zakat take note and makes receipts submitted to Muzakki.
6. Officers pray for Muzakki

##### **5.1.2 The Distribution of Zakat fund**

The distribution of Zakat has 2 forms, first is consumptive and productively. But the productive distribution in the form of empowerment is still in the planning stage, because the zakat institution is still relatively new. Not all Asnaf (Zakat

Recipients) receive zakat funds, because the target of zakat recipients is adjusted to the conditions of the area with Asnaf's existence. Laznas Baitul Maal Hidayatullah Parepare divides 3 fields in distributing Zakat in Parepare,.

#### 1. Education

The distribution of zakat funds in Parepare on the sector of education is going well but only focus on the Hidayatullah boarding school, because the coordination between the boarding school and the Zakat Institution is easy. This boarding school is a place that is ready to accommodate poor children.

#### 2. Social

The distribution of Zakat Funds in the Social Sector is through the distribution of assistance to victims of natural disasters. Most recently, Laznas Baitul Maal Hidayatullah was opening donation for victims of the earthquake in Palu, Central Sulawesi. In this case Laznas Baitul Maal Hidayatullah is able to provide assistance to victims affected by natural

#### 3. Religion

The distribution of zakat fund in religion is also given to the management of Al-Mubarak Hidayatullah mosque as a form of concerning for the santri of Hidayatullah boarding school. The mosque is a center of learning as well as a place of worship for the santri of Hidayatullah boarding school.

### **5.2 Suggestion**

Based on the research, the researcher gives some suggestions as follow:

5.2.1 Laznas Baitul Maal Hidayatullah is expected to survive as a zakat institution in Parepare and provide any improvements on the performance and human resources.



Because at the last 2 years, Laznas Baitul Maal Hidayatullah has had an effect on the community even though not as a whole.

5.2.2 Laznas Baitul Maal Hidayatullah should improve the socialization of the existence of its institution and the socialization of the obligation to pay zakat in Parepare. Because as we know that the majority of people in Parepare are Muslim. Maybe there are still some who do not know how to pay Zakat and also the existence of Laznas Baitul Maal Hidayatullah.

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Interview with Jodi. 2019. *Beasiswa anak kurang mampu*,. Santri of Hidayatullah Boarding School

# **APPENDICES**



**KEMENTERIAN AGAMA REPUBLIK INDONESIA  
INSTITUT AGAMA ISLAM NEGERI (IAIN) PAREPARE PAREPARE**

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nomor : B 2914 /In.39/PP.00.9/10/2018  
inspirasi : -  
tujuan : Izin Melaksanakan Penelitian

Kepada Yth.  
Kepala Daerah KOTA PAREPARE  
Cq. Badan Perencanaan Pembangunan Daerah  
di  
KOTA PAREPARE

Assalamu Alaikum Wr. Wb.

Dengan ini disampaikan bahwa mahasiswa INSTITUT AGAMA ISLAM NEGERI (IAIN) PAREPARE :

Nama : MUHAMMAD RENDRA RUMAWAN  
Tempat/Tgl. Lahir : PAREPARE, 10 Mei 1995  
NIM : 14.2200.027  
Jurusan / Program Studi : Syari'ah dan Ekonomi Islam / Muamalah  
Semester : IX (Sembilan)  
Alamat : BTN. PATUKKU, KEC. SOREANG, KOTA PAREPARE

Bermaksud akan mengadakan penelitian di wilayah **KOTA PAREPARE** dalam rangka penyusunan skripsi yang berjudul :

**"OPTIMIZING ZAKAT FUND OF LAZNAS BAITUL MAAL HIDAYATULLAH IN PAREPARE OUTLET SOUTH SULAWESI ON THE VIEW OF MANAGEMENT ANALYSIS"**

Pelaksanaan penelitian ini direncanakan pada bulan **Oktober** sampai selesai.

Sehubungan dengan hal tersebut diharapkan kiranya yang bersangkutan diberi izin dan dukungan seperlunya.

Terima kasih,

31 Oktober 2018

An Rektor

Plt. Wakil Rektor Bidang Akademik dan Pengembangan Lembaga (APL)



Muh. Djunaidi

### KETERANGAN WAWANCARA

Yang bertanda tangan di bawah ini:

Nama : Aditya, SE

Jabatan : Ketua

Menerangkan bahwa

Nama : Muhammad Rendra Rumawan

Nim : 14.2200.027

Pekerjaan : Mahasiswa

Jurusan/ Prodi : Syariah/ Hukum Ekonomi Islam

Benar bahwa telah mengadakan wawancara dengan saya dalam rangka penyusunan skripsi berjudul "Optimizing Zakat Fund Of Laznas baitul Maal Hidayatullah Parepare Outlet South Sulawesi On The View Of Management Analysis".

Dengan demikian ini saya berikan untuk dipergunakan sebagaimana mestinya.

Parepare, 10 Desember 2018

Yang diwawancara

  
Aditya

BMH

### KETERANGAN WAWANCARA

yang bertanda tangan di bawah ini:

Nama : Ahmad Rizky

Pegawai : Pegawai

Menyatakan bahwa

Nama : Muhammad Rendra Rumawan

NPM : 14.2200.027

Pekerjaan : Mahasiswa

Fakultas/ Prodi : Syariah/ Hukum Ekonomi Islam

Benar bahwa telah mengadakan wawancara dengan saya dalam rangka penyusunan skripsi berjudul "Optimizing Zakat Fund Of Laznas baitul Maal Hidayatullah Parepare Outlet di Parepare Sulawesi On The View Of Management Analysis".

Dengan demikian ini saya berikan untuk dipergunakan sebagaimana mestinya.

Parepare, 10 Desember 2018

Yang diwawancarai



Ahmad Rizky



### SURAT KETERANGAN

Yang bertanda tangan dibawah ini Ketua Gerai Laznas Baitul Maal Hidayatullah

Parepare menerangkan bahwa :

Nama : Muhammad Rendra Rumawan  
Alamat : BTN Patukku Indah, Blok 13 I, Kec. Soreang, Kota Parepare  
Fakultas : Institut Agama Islam Negeri (IAIN) Parepare

Telah melakukan penelitian pada tanggal 29 Oktober 2018 sampai dengan 12 Desember 2018, berdasarkan judul "Optimaizing Zakat Fund Of Laznas Baitul Maal Hidayatullah In Parepare Outlet South Sulawesi On The View Of Management Analysis" di Kantor Gerai Laznas Baitul Maal Hidayatullah Parepare.

Demikian surat keterangan ini dibuat untuk dipergunakan sebagaimana mestinya.

Parepare, 12 Desember 2018



Edy

## TRANSKRIP HASIL WAWANCARA

No.	Hari & Tanggal	Informan	Pertanyaan dan Jawaban	Jawaban
1	Kamis/ 10 Januari 2019	Ustad Edy (Ketua Laznas Baitul Maal Hidayatullah Parepare)	<p>1. Bagaimana Perencanaan awal ketika ingin melakukan penghimpunan Zakat di Laznas Baitul Maal Hidayatullah ?</p> <p>Jawaban : Perencanaan awal yang dilakukan sebelum menghimpun Zakat adalah mengklasifikasikan calon Muzakki yang tentunya harta yang dimiliki mencapai Nisab dan Haulnya. Kami juga menyebarkan informasi melalui pemasangan pamflet di tempat umum. Kami juga menyebarkan informasi melalui media sosial.</p> <p>2. Golongan apa sajakah calon Muzakki yang ditargetkan ?</p> <p>Jawaban : Tentunya kita memilih sesuai yang dianjurkan oleh Islam, jika haul dan</p>	

niasabnya mencukupi maka siap pula berzakat. Biasanya yang kami dapatkan adalah Pedagang, Pegawai Rumah Sakit, Guru Sekolah, Dosen Universitas, PNS dan Pegawai Kantoran

3. Bagaimana pembagian kerja dalam menghimpun dan mendistribusikan dana Zakat ?

Jawaban : Pembagian kerja tentu dilihat dari struktur organisasi yang dimiliki Laznas Baitul Maal Hidayatullah Parepare. Ada yang bekerja di kantor dan ada pula yang bekerja di lapangan.

4. Bagaimana pelaksanaan penghimpunan Zakat di Laznas Baitul Maal Hidayatullah Parepare ?

Jawaban : Penghimpunan yang kami lakukan tentunya setelah perencanaan matang, maka kami melangkah untuk silaturahmi ke rumah calon Muzakki. Jika beliau siap menjadi donatur tetap maka kami memberi formulir dan kami catat dalam

			<p>administrasi kami.</p> <p>5. Bagaimana bentuk pengawasan yang ada di lembaga Zakat ini ?</p> <p>Jawaban : Pengawasan kami dari internal maupun eksternal. Bagian internal tentunya Laznas BMH Cabang Makassar mengawasi administrasi dan keuangan kami. Karena kami di Parepare hanya berstatus sebagai Gerai. Kemudian bagian eksternal kami diawasi oleh Badan Amil Zakat Nasional.</p> <p>6. Menurut ustad, bagaimana program pemberdayaan yang dimiliki oleh Laznas Baitul Maal Hidayatullah Parepare ?</p> <p>Jawaban : Mengenai program pemberdayaan sebenarnya sama halnya dengan Zakat produktif yang saat ini masih dalam perencanaan yang Insyaallah kami akan lakukan di kota Parepare. Karena kami baru 2 berdiri sebagai Lembaga Zakat di kota Parepare.</p>	
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2	Selasa/ 15 Januari 2019	Ustad Safaruddin (Pegawai Laznas Baitul Maal Hidayatullah Parepare)	<p>Bagaimana bentuk pendistribusian Zakat di Laznas Baitul Maal Hidayatullah ?</p> <p>Jawaban : Bentuk pendistribusian Zakat yang dimiliki oleh Laznas Baitul Maal Hidayatullah Parepare adalah kami bagi kedalam 3 bentuk, yang pertama pendistribusian dalam bentuk pendidikan. kami memberikan beasiswa kepada anak-anak yang kurang mampu untuk melanjutkan sekolah di Pesantren Hidayatullah. Pesantren tersebut menampung anak-anak yang putus sekolah dan kurang mampu. Yang kedua kami mendistribusikan Zakat dalam bentuk sosial, yaitu memberikan bantuan korban bencana alam dengan melakukan open donation barang-barang berupa makanan, pakaian maupun dalam bentuk uang. Baru-baru ini kami lakukan ke Palu. Kami turut langsung membantu menuju Palu. Yang ketiga kami mendistribusikan Zakat dalam bentuk keagamaan, yaitu kami membantu pembangunan Masjid Al-Mubarak Hidayatullah yang sementara masih setengah jadi. Masjid tersebut merupakan pusat peribadatan santri-santri Pesantren Hidayatullah sekaligus sebagai tempat pendidikan santri karena bangun masjid dan pesantren menyatu.</p>	
3	Selasa/ 5 Februari 2019	Ustad Aditya (Mantan Ketua Laznas Baitul Maal Hidayatullah Parepare)	<p>Bagaimana bentuk pengawasan pendistribusian Zakat di Laznas Baitul Maal Hidayatullah Parepare ?</p> <p>Jawaban : Pengawasan pendistribusian yang kami miliki hamper sama dengan pengawasan penghimpunan Zakat. Kami menambahkan satu hal, yaitu pemberian Da'wah Islamiyah kepada seluruh pegawai kami karena agar tetap istiqomah dalam</p>	

			menjalankan tugas.	
4	Sabtu/ 2 Februa ri 2019	Jodi (Santri Pesantren Hidayatullah)	Bagaimana perasaan adik ketika bisa mendapat beasiswa dan bersekolah di Pesantren Hidayatullah secara gratis ?  Jawaban : Perasaan saya sangat senang ketika bisa bersekolah disini (Pesantren Hidayatullah) secara gratis Alhamdulillah.	



## CURRICULUM VITAE



MUHAMMAD RENDRA RUMAWAN, was born on May 10<sup>th</sup>, 1995 in Parepare, South Sulawesi Indonesia. He is the last child in his family; he has a brother. His father's name is Rumawan and his mother's name is Hj. Andi Rugaiya. His address is in Btn Patukku Soreang, Parepare and he lives with his wife.

Her educational background began 2001 in SDN 5 Parepare and graduated on 2007. She continued her study at SMPN 2 Parepare and graduated on 2010. At the same year, she registered in Senior High School (SMA)N 1 Parepare and graduated on 2013. She continued her education at State Islamic College (STAIN) Parepare on 2014 and took Syariah Economic Law (Hukum Ekonomi Syariah) of Syariah and Islamic Economic Department (Syariah & Ekonomi Islam).

The researcher was active in some organizations. Both Internal and External organizations were active. The external organizations are Pergerakan Mahasiswa Islam Indonesia (PMII), Ikatan Pelajar Nahdatul Ulama (IPNU) and Student Debate Forum (STADIUM). The Internal organizations are Lintasan Imajinasi Bahasa Mahasiswa (LIBAM) and The member of Himpunan Mahasiswa Jurusan (HMJ) at 2016 and 2017. Since he was active in some organization, sometimes he was called in some school for teaching English.

Finally, he graduated his study at State Islamic Institute (IAIN) Parepare and has gotten S1 degree in Syariah and Economic Law Program of Syariah and Islamic Law Faculty on 2018. With the title of his skripsi "*Optimizing Zakat Fund of Laznas Baitul Maal Hidayatullah Parepare on the View of Management Analysis*". Due to his experience and knowledge in his organizations, the researcher could finish his skripsi in English.