Dualism Of Zakat Management In Indonesia: Analysis Of The Opinions Of Islamic Scholars And Leaders

Fuji Rahmadi P.¹, Sakban Lubis², Manshuruddin³

¹,²,³Universitas Pembangunan Panca Budi, Indonesia

Email: fuji.rahmadi@gmail.com

Abstract
Zakat worships maaliyah ijtima'iyyah, which has a critical position, strategic and decisive, whether viewed from the part of the teachings of Islam and in terms of good human development. Amil zakat institutions already perform the functions and duties concerning the form mail zakat institutions ditaur by Act Number. 23 the Year 2011 on zakat, alms infaq and nationally applicable today on the one hand, while the economic revival that is still full of people and concern still can not recover. The long-term goal of this study was to determine whether the scientific rationale of the dualism management of zakat in Indonesia and its impact on the welfare of the people. The specific target in this research is examining how scholars view the city of Medan on the dualism of the management of zakat in Indonesia. The hypothesis of this study is estimated that the formulation of amil zakat institutions regulated in Law No. 23 of 2011 on the management of zakat is still less proportionately and has not been able to increase the acquisition of wealth zakat for Muslims in Indonesia significantly.

Keywords: Dualism, Zakat, Formulation, Amil, Management.

Introduction
A study conducted by the Center for Language and Culture of UIN Syarif Hidayatullah and the Ford Foundation in 2003 stated that philanthropy (generosity) reached 19.3 trillion rupiahs. The details, in the form of goods 51 trillion rupiahs and money 14.2 trillion rupiahs. One-third still comes from zakat fitrah 6.2 trillion rupiahs, and the remaining zakat wealth 13.1 trillion rupiahs. Subsequent research conducted by Pirac in 2004 stated that the potential for zakat in Indonesia is 20 trillion rupiahs per year, and this study uses a survey method in 10 major cities. And for the world level in 2010, according
to the research results by the Islamic Development Bank (IDB), the potential for world zakat in a year reaches USD 600 billion or around 600 trillion rupiah. It must be admitted that Muslims are not fully aware and understand in tithing, infaq, and sadaqah, therefore awareness programs (socialization) of charity, infaq, and sadaqah to the community must be a top priority, so it is hoped that the Muslim community can distribute zakat, infaq, and sadaqah. To existing amil zakat agencies and institutions. And to oversee the collection and management of zakat taken from the community, Didin Hafidhuddin expects the National Amil Zakat Agency (abbreviated as BAZNAS) to become the highest zakat authority that has the right to issue various zakat policies as well as carry out supervision. In Indonesia, the management of zakat is regulated under Law no. 38 of 1999 concerning Management of Zakat and Decree of the Minister of Religion (KMA) No. 581 of 1999 concerning the Implementation of Law no. 38 of 1999 and the Decree of the Director-General of Islamic Community Guidance and Hajj Affairs No. D/291 of 2000 concerning Technical Guidelines for Zakat Management. Furthermore, Law no. 23 of 2011 was born as a new regulation on zakat, infaq, and alms which is a change from Law no. 38 of 1999.

Although it must be admitted that there are still many fundamental shortcomings in these regulations, the data above shows how zakat is a vast potential for Muslims; if this potential is managed correctly and optimally, several funds will be realized. Large enough that can be used to overcome the problem of poverty, increase Muslim resources (HR), empower the people's economy, and several other benefits. And for that reason, with the enactment of Law no. 32 of 2004 as a result of the revision of Law no. 22 of 1999 concerning Regional Government, it is an atmosphere of autonomy, and it is hoped that zakat management can be decentralized or handed over to the respective regions. In this case, the local Government is the facilitator's position to support BAZ/LAZ activities. Therefore, the results may be utilized as a source of Regional Original Opinion (referred to as PAD).

As for the history of Islam regarding the empowerment of zakat, it was found that the utilization of zakat was never small but was directly managed by the Government, namely the Caliph in the central area of Islamic Government (al-Haramain: Mecca and Medina), and governors in remote areas. From al-Haramain. Then, the zakat property is immediately handed over to the eight ashraf without any part remaining, given to the family of the Prophet Muhammad, and inanimate objects such as mosques and other buildings. Thus, if zakat is included in one part of the source of state income, including PAD which means the same as other regional income, then there is a possibility that zakat assets will be enjoyed by people who are not included in the ashraf, as stated above. affirmed in the Qur'an: "Indeed, zakat is only for the poor, the poor, zakat administrators, converts who are persuaded by their hearts, too (free) slaves, debtors, to the way of Allah
and for those who are on their way, as a decree ordained by Allah, and Allah is All-Knowing, All-Wise. (Surat At-Taubah: 60). Although the issue of zakat has been declared part of Indonesian Islamic law so far, as is the case with marriage, inheritance, and endowments, it appears that the "amil zakat institution" has not been appropriately formulated. In addition to the amil zakat agency, which was formed based on Law no. 23 of 2011 by the Government, it appears that there are still many zakat amil bodies that collect and collect zakat assets in the community, whether they are in the halls through zakat amil bodies centered in mosques, as well as in offices through zakat amil bodies. They form themselves in their offices; there is no obligation to pay zakat only through certain zakat mails established by the Government. This results in the various amil zakat bodies in the community for their existing self-help to survive freely; there is also no firmness about which agency is authorized to receive the zakat assets, making them still able to actualize their beliefs to appreciate about which zakat agency is the most correct in their opinion, or at least the easiest. The amil zakat institution, as a financial institution for Muslims, has a strategic role in the economic development of the people.

In addition to controlling the wealth of the people, this institution also ensures the distribution of the rights of the poor, such as the needy, poor, grim, and so on, for them to enjoy. Furthermore, this institution functions as a mediator between the Government and the agency so that their assets can be withdrawn according to the obligations they must fulfill and the poor so that their economy can rise and be moved. Thus the acceleration of achieving a just and prosperous society will increasingly become a reality. The majority of Muslims inhabit Indonesia as a nation, and they are classified as fanatics. Therefore the activity of paying zakat is estimated to be quite fertile on the one hand. On the other hand, the amil zakat institution has existed in every region throughout Indonesia, and its existence is guaranteed and has even carried out its functions and duties by existing provisions based on Law No. 23 of 2011 on the other hand. This effort shows that the Government has handled the amil zakat institution in the welfare of the people's economy. The current amil zakat institution has carried out its functions and duties concerning the form of amil zakat institution, which is regulated by Law No. 23 of 2011 concerning zakat, infaq, and alms which are currently applicable nationally, on the one hand, while the economic revival of the people who are still full and concerned, still cannot recover. Therefore, it is natural that questions arise about how the primary form of the amil zakat institution in Indonesia is by Law No. 38 of 1999. But, on the other hand, it cannot lift the people's economy towards a more prosperous direction.

Theoretical
Zakat is an Aaliyah ijtima'iyah worship that has a critical, strategic, and decisive position, both in terms of Islamic teachings and developing the welfare of the people. As bare worship, zakat is one of the pillars (third pillar) of the five pillars of Islam, as Allah says:
"And establish prayer and pay zakat. And whatever good you do for yourself, of course, you will get the reward with Allah. Verily, Allah is All-Seeing of what you do." (Surat al-Baqarah: 110). The Messenger of Allah, peace be upon him, said: "It was narrated from 'Ubaadillah bin Musa from Hanzolah bin Abi Sufyan from 'Ikrimah bin Khalid from ibn 'Umar RA. Said: The Messenger of Allah said: Islam is built on five things, testifying that there is no god but Allah and Muhammad is the Messenger of Allah, establishing prayer, paying zakat, (going for) Hajj, and fasting (in the month of) Ramadan." (Narrated by Bukhari)

Through the expressions of the verses and hadiths above, it is clear that zakat, seen from its existence, is considered malum min al-din bi al-chavurah or is known automatically and is an absolute part of one's Islam. In the Qur'an, there are twenty-seven verses that equate the obligation of prayer with the responsibility of zakat in various forms of words. First, and universally, the Qur'an states that zakat is taken from every property owned, as stated in the expression of Allah SWT: "Take zakat from some of their wealth, with zakat you clean and purify them, and pray for them. Verily, your prayer (becomes) peace of mind for them. And Allah is All-Hearing, All-Knowing." (Surat at-Taubah: 103). In addition, zakat is also taken from every excellent and lawful business result, as described in the Qur'an: "O you who believe, spend (in the way of Allah) part of your good efforts and part of what We spend from the earth for you. And do not choose the bad ones and then spend your money on them, even though you do not want to take them except by squinting at them. And know that Allah is Rich, Praiseworthy." (Surat al-Baqarah: 267).

When interpreting the above verse (At-Taubah: 103), Imam al-Qurtubi stated that "Zakat is taken from all assets owned, although later the sunnah of the Prophet stated the details of the assets that must be issued zakat." Meanwhile, Ahmad Mustafa Al-Maraghi, when explaining the word of Allah in Surah al-Baqarah verse 267, stated that "this verse is Allah's command to believers to issue zakat (infaq) from the related business results, both in the form of currency and money. For example, merchandise, livestock, and in the form of plants, fruits", and in line with that, Muhammad Sulaiman Abdullah Asqar stated that "tithing and giving must be from good, chosen and lawful assets."

Methodology
The approach in this study is through the science of fiqh, fiqh proposals, qawa'id fiqhiyah, and the history of Islamic law. Thus, this study uses library data sources (library research) and field data sources (field research). To determine the respondents, the authors conducted purposive sampling with the following criteria for each respondent:

a. The Indonesian Ulema Council (MUI) of Medan City, represented by 5 (five) ulemas that the authors sampled, with the following specifications: 1).
management element; 2). have a longer/deeper Islamic educational background/knowledge; and 3). have a more extended background experience or are older.

b. Islamic organizations consisting of Al-Jam'iyyatul Washliyah, Muhammadiyah, and Nahdhatul Ulama (NU), namely 3 (three) ulama whose scientific and charitable authority is recognized in Islamic community organizations in the city of Medan and are domiciled as elements of the organization's management who are members of the syari' council, ah or lajnah tarjih or bahsul masail.

c. UIN represents Islamic Higher Education Institutions in Medan – SU Medan, namely 3 (three) scholars who serve in these educational institutions with shari'ah scientific specifications in the disciplines they are engaged in.

d. Experts in community economics (Islamic economics) who are domiciled in Medan and are members of the Syarai'ah Economic Community (MES) organization.

e. Legal experts who are domiciled in the city of Medan and are under the auspices of (becoming members of) the PERADI organization.

FINDINGS

The management of zakat in Indonesia has shown the Government's attention in issuing regulations that have become a reference for operational mechanisms, namely Law no. 23 of 2011. In this law, there are many provisions regarding zakat, especially about its management, although systematically and academically, it still has shortcomings that need to be added in the future. Considering that the existing laws were deemed insufficient to accommodate the potential development of zakat in Indonesia, Commission VIII of the House of Representatives of the Republic of Indonesia formulated a new law on zakat management. However, Law no. 38 of 1999, which previously regulated the Management of Zakat, followed by a new law officially enacted on October 20, 2011, instead caused controversy among practitioners, academics, the public, the Amil Zakat Institute (LAZ), and other parties. Other related stakeholders. Starting from the concern that LAZ will be frozen to the impression that the law dwarfs the independent role of the community in empowering zakat funds. The crucial articles in Law no. 23 of 2011 concerning Zakat Management are as follows:

1. Article 5 paragraph (1): To carry out zakat management, the Government establishes BAZNAS.

2. Article 7 paragraph (1): In carrying out the tasks as referred to in Article 6, BAZNAS carries out the following functions: (a) planning for the collection, distribution, and utilization of zakat; (b) implementation of the collection, distribution, and utilization of zakat; (c) controlling the collection, distribution, and utilization of zakat; and (d) reporting and accountability for the implementation of zakat management.
3. Article 17: To assist BAZNAS in implementing the collection, distribution, and utilization of zakat, the community can form LAZ.

4. Article 38: Everyone is prohibited from intentionally acting as zakat amil to collect, distribute, or utilize zakat without the permission of the authorized official.

5. Article 41: Any person who intentionally and against the law violates the provisions as referred to in Article 38 shall be sentenced to a maximum imprisonment of 1 (one) year and a maximum fine of Rp. 50,000,000.00 (fifty million rupiah).

There are several essential things to be described as contained in Law no. 23 of 2011, namely, among others:

First, regarding the muzak rules. In the general provisions of the Zakat Management Act, it is explained that muzak is an obligatory object of zakat in the form of individuals or legal entities. This Zakat Law, in general provisions, has mentioned the existence of muzakki. Still, in its articles, it does not regulate much about muzakki, as the object of compulsory zakat, which concerns the category of muzakki, anyone or any entity that falls into the category of muzakki, the extent to which the muzakki has been obliged to pay zakat. This is because, within the limits of how much property is owned by the muzakki who is obliged to pay zakat, how is the calculation mechanism, how is the schedule for the obligation to pay zakat, and what are the sanctions if he as a zakat obligator does not pay zakat. Rules regarding muzakki are critical and strategic to be regulated in the Act. Therefore it is essential to review the articles in the Law on Zakat.

Second, regarding public trust in BAZ and LAZ institutions. Payment of zakat for muzakki, both individuals and legal entities from all Indonesian people, to mustahiq through BAZ or LAZ concerning the faith. Ideally, the use of zakat for community empowerment is collected through a one-door mechanism. It is conceivable and calculated on paper that if all zakat assets originating from individual communities and legal entities of the Muslim community in Indonesia are collected in one container, it will become a vast amount of capital.

However, because the level of public trust in the BAZ and LAZ institutions is divided, some believe, and some do not believe in the BAZ and LAZ institutions. The potential for zakat in Indonesia has not been maximally collected and cannot be used as a massive amount of capital. This shows that it is necessary to build and socialize intensively public trust in BAZ and LAZ institutions. In this law, few provisions can guarantee the growth and development of public confidence in BAZ and LAZ, which can convince and make the community compact and collect all types of zakat, both zakat fitrah and mal to one zakat management institution. Third, regarding the dualism of zakat management institutions, namely BAZ-LAZ. The two attract each other, which is based
on interests. The Zakat Management Act still reflects the duality of institutions that have the authority to manage zakat. Ideally, if you want to form a significant capital and become a strategic asset for the ummah, then the zakat management institution should only have one door. However, in the context of sociological reality, it shows that the Zakat Management Law is forced to accommodate the community's aspirations, views, and activities for a dualistic model of zakat management institutions. This indicates that this law has not been able to build an ideal zakat management system within the framework of achieving the goal of zakat implementation, becoming a significant and strategic capital to improve the economy of the weak and improve the welfare of the community. There are no rules regarding sanctions for objects of obligatory zakat that do not issue zakat.

It was fourth regarding sanctions. In this Zakat Management Act, no article regulates sanctions for muzakki or objects of zakat obligation who do not want to pay zakat. Whereas the rules regarding sanctions are considered very important because if they do not regulate sanctions for those who violate or do not want to pay zakat, the existence of this Zakat Management Act becomes dysfunctional, has no binding power, or coercive power. Theoretically, statutory law, the rule of law, is critical and coercive for the object of the law. So, the person from whatever group and class will be subject to sanctions for those who violate that rule. Therefore, the regulations regarding sanctions are critical to show the existence of this Zakat Management Law, which is binding and coercive for all objects of compulsory zakat, muzakki, originating from all Muslims and or legal entities owned by Muslims. However, in the context of the need for a legal umbrella for zakat management for Islamic communities in Indonesia, the Zakat Management Act as the legal basis for zakat management must still be accepted as a legal basis even though it is not perfect. Still, there are some notes to achieve the ideal and ideal level. To complete the excellent and perfect story, it is necessary to make revisions through comprehensive studies, with a multi-aspect approach, involving various stakeholders, various experts and professions, and all elements of society.

**Result and Discussion**

According to al-Qurtubi, when interpreting the QS. at-Taubah; 60, one of the groups entitled to receive zakat are those in charge of managing zakat affairs ('mailing 'Isaiah) management of zakat management. Al-Jassas, in interpreting the QS. at-Taubah; 103 relates to QS. at-Taubah; 60, states; "People who are obliged to pay zakat are not allowed to share their zakat, if they deliver their zakat to the poor, it is not considered sufficient, that is, they cannot release from the right to collect zakat by the head of state. Asy-Syaukani added, zakat must be handed over to the Government through the state apparatus called the Koran "al-mailing `alaiha." The Qur'an pays attention to "al-'amilin" and is included in the mustahik zakat group in the third place after the order of fuqara and
cooking. This shows that zakat is not an obligation assigned to individuals but is a state duty. The Government must take care of, supervise and appoint the amil who manage zakat as collectors, storage, bookkeepers, and distributing zakat.

Thus it can be concluded that amil are specifically, thoughtfully, and professionally appointed by the state who are part of state activities in zakat management starting from planning, organizing, implementing, and supervising the collection and distribution, and utilization of zakat. Thus, in operating zakat in Indonesia, the institution that manages it turns out to be 2 (two) components, namely BAZ, which is directly under the auspices of the Government or the state, and LAZ, which is managed by the private sector or the community. In theory, this is undoubted part of the dualism of zakat management, which can reduce the value of the benefit or benefit of zakat as desired. However, the Zakat Management Act theoretically does not prohibit or inhibit the intended dualism of zakat management. So, as time goes on, LAZ continues to emerge. On the one hand, it may be seen as positive. Still, on the other hand, it can also indicate a negative thing, especially on the aspect of the quantity of zakat of the Indonesian people, which is not collected in one container, and the tendency of competition in management.

Responding to this condition, Dr. H. Hasan Matsum, M.Ag, Deputy Chairman of the Medan City MUI, said: "In principle, MUI, in this case, does not prohibit the dualism of zakat management in Indonesia. This means that zakat institutions may be under the auspices of the government/state and the private sector as long as the legality is clear normatively and relatively. However, to achieve more benefit value, there should be no dualism in the management of zakat. The statement above explains that in Islamic law, there is no problem or dualism in zakat management, but it is better to achieve the maximum benefit aspect; it is sufficient for zakat institutions under the auspices of the Government to be run.

Here it is clear that if you look at the history that has been going on for a long time, it turns out that the management of zakat is the duty and responsibility of the state from all forms of its working mechanism. This is in line with what was conveyed by H. Bambang Irawan Hutahaju, S.Ag as the Management of Al-Washliyah North Sumatra regarding the dualism of zakat management in Indonesia, including: "Although the Government has regulated the zakat law, the implementation called for by the Koran and Hadith must still be carried out. Therefore, the potential for zakat in Indonesia is quite large. However, the current problem starts from the awareness that muzaki and amylin are less than optimal with each other. Therefore, I think it's time for every zakat fund manager to make an innovation in distribution that is more useful and targeted. Until now, there are still many zakat funds that are misdirected or managed. So for muzakki, I suggest paying zakat to institutions that already have state permits and are, of course, trustworthy."

From the information above, it can be understood that the zakat management institution that has no doubts about its legality is BAZ as an institution under the auspices
of the Government. However, please just pay zakat to other institutions with a reliable record. Because in substance, all Islamic organizations have their zakat management institutions, one of which is Al-Washliyah. By not denying the existence of zakat management institutions under the auspices of Islamic organizations, as the North Sumatra Muhammadiyah Executive Imran Ariadin, MA explained that: "The implementation of zakat in Indonesia has always been less effective, especially in terms of distribution. However, with the emergence of private zakat institutions, slowly zakat collection has begun to improve. We see the phenomenon happening now, many muzak who switch to channeling funds to private parties rather than managers from the Government. Not even a few who pay directly; this happens because of trust issues. The case of the distribution of zakat funds has indeed become the subject of discussion among zakat observers. The existence of two parties authorized to manage zakat between the Government and institutions under the auspices of the private sector has become less focused.

The above statement is closely related to the trust of muzak, which is very important for the credibility of zakat managers because this affects who the recipients of zakat are genuinely by the Shari'a and fair. From the weak trust of the community/muzakki, a new zakat management institution from the private sector should be born, and it should not be a unique institution that was taken but a new trust that must be realized. Different in the legal perspective regarding the dualism of zakat management referred to in this study. In terms of zakat management, the member of PERADI North Sumatra, Saipul Muluk Siregar, SH, MH, in terms of zakat management, said: "The role of the Government (regulator, operator, supervisor) in administering zakat is felt like a legal necessity in society. At least there are various logical and realistic considerations of the importance of the state to intervene in the management of zakat. In principle, there is no problem if the state must be included in the supervision of zakat, namely to prevent the occurrence of patterns of management that are against the law".

Meanwhile, criminal sanctions are related to unlawful acts contained in the articles of prohibition on the Zakat Management Act, namely the prohibition of having, pledging, granting, selling, diverting zakat, infaq, alms, or other socio-religious funds in its management.

Academically, the state's involvement in implementing community diversity in mah hah worship is a very positive and constructive thing. This is at least alluded to by Dr. Syafruddin Syam, M.Ag as an academician of UIN North Sumatra, in which he stated:

"From the perspective of the religious welfare state, the state is allowed to enter the private sphere of citizenship in the religious sector. Furthermore, it was stated that the pattern of supervision within the community on the management of zakat already exists and has been running so far, namely in a straightforward form through the role of ulama and kyai at the local level. But after the enactment of the Zakat Management Act, the
zakat amil is required to apply administrative-technical rules to the implementation of this mahdhah worship.

About the dualism of zakat management, he stated: "So far, many zakat amils have been established by Islamic foundations and mass organizations. Even more popular is dualism. Namely, there is BAZ (Badan Amil Zakat) and LAZ (Lembaga Amil Zakat), so that there is often a struggle (land) in various regions. For this reason, the management of zakat nationally should only be one body, namely the Amil Zakat Agency. So the order is the National Amil Zakat Agency (BAZNAS), the Provincial Amil Zakat Agency, the city/district Amil Zakat Agency, the sub-district Amil Zakat Agency, plus the Amil Zakat Agency at the village and village levels. So there is no dualism anymore, so it doesn't confuse the muzakki who want to carry out zakat".

The logic of thinking in the statement above is very in line with the context of Islamic society's life related to the payment of zakat. Indeed, so far, there has been no transparency from amil zakat institutions, no reports from amil zakat institutions. Then we want this zakat to be managed by the state because according to the zakat verse, zakat must be governed by the state as confirmed in Surat at-Taubah 103. Therefore, if we want zakat to be managed well and achieve its goals, it must be one body. Take a look; today's poor people are more than 40 million people. If amil zakat institutions and amil zakat institutions work for the poor, poverty will undoubtedly decrease, not increase continuously. For this reason, so that the management can be coordinated and transparent, zakat must be managed by one agency.

BAZNAS is a representation of the progress of zakat management in Indonesia. This, of course, must be appreciated. Still, the weakness is that BAZNAS is only a body that has not yet functioned as the primary regulator, which will find it challenging to optimize the potential of zakat because it is not mandated by law to force it explicitly. At the same time, history records Abu Bakr Siddiq openly declaring war on those absent from paying zakat. From the explanation above, it can be interpreted that the management of zakat, which is only carried out by an independent agency whose feeble influence, will be tough to deal with and collect zakat from people accustomed to not paying zakat correctly and proportionally.

When mentioned about the dualism of zakat management, Prof. Dr. H. Amiur Nuruddin, MA as Professor of Islamic Economics (Islamic economics expert), revealed that: "The problem becomes more complicated when there is dualism in zakat management, and it must be admitted that this is happening in Indonesia. The Government (BAZNAS/BAZDA) and the private sector (LAZ) drive zakat management. On the one hand, this will make the institutions of the people stronger. Meanwhile, on the other hand, this dualism will make people distrust the professionalism of the system. This gives the impression that the Government is not serious about guaranteeing any collected zakat assets and that zakat for the Government is only a voluntary virtue, not an
obligation, so that the message that reaches the community like what the Government has exemplified is that it is only limited to the value of virtue, not an obligation. Whereas for the legal basis, we already have Law no. 23 of 2011. From this, we can see that there is a disparity in the management of zakat which is not by the mandate of the law that has been ratified”.

The information above is a reasonable conclusion about the expectations of several scholars and figures in Indonesia regarding the management of zakat, which should only be one body, or there is no dualism in zakat management in Indonesia. The principle of centralization of zakat management will provide more benefit to the mustahiq zakat. Substantially, the duality of zakat management, as mentioned in the previous description, impacts the less than optimal achievement of the targeted maslahah aspects in zakat management. And the solution offered is how to make zakat management achieve the fundamental benefit aspect, namely by unifying zakat management in Indonesia.

Then, the state term is emphasized with keywords; from the words "staat" (Dutch and German), "state (English), "etat" (French). Meanwhile, in terms of terms, according to theorists, it gives various meanings according to their respective points of view because there is no single concept of the state that is agreed upon together. Some argue that the term state is used in terms of the system of power in a society. In contrast, the term government refers to the meaning of the executive body of the state in addition to the legislative and judicial institutions. Mariam Budiarjo defines the state as; "A territorial area whose people are governed by several (government) officials and who are successful in demanding that their citizens obey the laws and regulations through monopolistic control of legitimate powers."

Azis Thaba, quoting Gramsci’s opinion, defines the state broadly. "The state is substituted by society; in fact, the state then separates, dominates, and controls society. The concept of the state consists of government institutions (public institutions) and coercive apparatus (coercion), such as; military, courts, and legal institutions, as well as non-governmental institutions that produce ideology and can strengthen state hegemony, such as families, schools, and the press”. Another definition of the state as "Government only, namely the executive body of government institutions, legislatures, judiciary, military, and police."

When linking state theory to the concept of Islamic history, Munawir Sjadzali argues that Islam does not prefer an established political system. Islam does not have a political system and only has a set of ethical values that can be used as guidelines for the administration of the state. In the Qur'an, there is no discussion of the political system. Likewise, when the Prophet died, he did not give instructions for his successor and how to choose him. This means that there is no evidence, both qathi ‘and Zhanna who ruled to establish an Islamic state. Various ijtihad attempts were made afterward to select an "Islamic state" but were unsuccessful. In reality, the state formed in the name of Islam is
only used as the legitimacy of power. In this case, we cannot claim the "ideal Islamic state" implicitly.

So far, the theory of the state in Islamic history can emerge from three sources: (1). Based on the idea of the caliphate, which was practiced after the Prophet died, it is usually referred to during the time of Khulafa al-Rasydun. (2). Based on the theory of Imamat and Shia Islam (3). Based on the idea of the emirate or Government. Furthermore, whether the state should adopt a republican or monarchy pattern, whether the government system is presidential or parliamentary, whether the form is a unitary, federation or broad autonomy, all of these are technical, institutional problems, as the Prophet's statement: "You know better about your worldly affairs" (HR. al-Bukhari), meaning that worldly (secular) issues are left to the public to know better which ones are suitable for the guidance of their time. However, it should be emphasized that the Qur'an and the Sunnah of the Prophet only provide basic principles in society, nation, and state.

From the various definitions of the state above, the author uses Mariam Budiarjo's understanding which is more relevant to this paper. Still, the basic principles of the state taught by the texts (al-Quran-Hadith) must be an essential part of the basic principles of the state of the Republic of Indonesia. The world of zakat in Indonesia must be recognized as having experienced significant developments in both collection and distribution. Along with these developments, empirical facts state that government institutions formed by the state must carry out zakat management; we leave the paradigm of zakat institutional dualism. It is the state as the regulator, operator, supervisor in the direction of zakat, as written in the fiqh literature and the science of interpretation of the term "amil" (QS. at-Taubah; 60) carried out by "Imam, caliph or emir." This shows that the so-called "amil" are government agencies that are specifically tasked with managing zakat.

Although this understanding in development in Indonesia has experienced habituation and shifted to religious figures (in rural areas) and non-governmental institutions, mosque committees, or religious organizations, this is the inspiration of RI Law No. 38/1999 concerning Zakat Management in Indonesia, by providing space for public participation (private parties) involved in zakat management, so that the dualism of zakat institutions (BAZ-LAZ). However, the role of the Government (regulator, operator, supervisor) in administering zakat should be seen as a legal necessity in society. We do not intend to follow some countries (such as Malaysia and others) that zakat is the domain of the state. Still, this issue must be placed on the side of maslahah for the benefit of the Muslim community in Indonesia and then become a logical and realistic consideration of the importance of the state to intervene in the management of zakat, namely: First; Zakat brings the power of imperative (obligation) collection can be forced (Surat at-Taubah; 9 and 103). In countries with authority to carry out coercion such as taxes, because the state has the power with its government apparatus and is supported by
regulations that bind zakat funds, it will be easy to collect zakat. It can become a part of state revenue as well as taxes.

Second; The large amount of potential zakat assets that have not been maximally explored requires the attention of the state. According to the BAZNAS report, Indonesia's zakat potential today is around 100 trillion per year. Even Azyurumardi Azra (Republica Daily/September 2010) said; The potential for zakat (infaq and sadaqah) in Indonesia is enormous. The trend in the last ten years shows the continued increase in the number of funds collected. According to various studies, the average increase is 38.79% per year. In reality, the zakat funds that have been collected from the community are far from their true potential. This great potential will be achieved and channeled if the state implements the implementation through the implementing technical department.

Third; The big agenda facing the country today is poverty alleviation (poverty). The number of poor people/population below the poverty line in Indonesia in March 2009 was 32.53 million or 14.15%. Based on data from the Ministry of Development of Disadvantaged Regions, from all districts/cities, including underdeveloped areas, there are still around 183 districts/cities in the category of the underdeveloped regions. Poverty alleviation or people’s welfare programs are not enough to rely on the APBN/APBD program. The enormous potential of zakat funds is an alternative for that and will help achieve national development targets.

Fourth; Justice is part of the basic principles of the state. Justice and public welfare are structural issues that cannot be reached equally without involving the state (indirect giving). It is true what Masdar Farid Mas'udi said; the state, in addition to having formal binding authority, can reach various aspects of people's lives on a macro scale. This qualification is essential, especially in modern society, which is increasingly related systematically and structurally to one social unit. In such a social order, the social inequalities suffered by one community group are often at the root of the problem in other community groups. The poverty that occurs in the village, for example, in many ways is not solely caused by factors inherent in the community or natural resources in the town alone, but rather by other factors that are structurally present in urban communities. Therefore, without the state's role, the idealism of zakat to enforce social justice in the welfare of the Indonesian people is challenging to implement.

Fifth; Management of zakat by the state can build a more directed network (network), easier coordination, communication, and information with the zakat collection unit under it so that poverty alleviation is more directed, practical, and not overlapping in the distribution of zakat funds, certainty, and discipline of muzakki. Paying zakat to institutions is increasingly guaranteed, while at the same time building the consistency of zakat management institutions can be maintained continuously because there is a system that regulates them. Sixth; The management of zakat by the state can synergize with the spirit of regional autonomy in improving the welfare of local communities. The substantial role of the Regional Government in the zakat management mechanism is to
facilitate the formation of the Regional Government Zakat Management Institution (LPZ), determine the organizational structure of the LPZ according to each region, place the Regional Government apparatus as the administrator of the BAZ, assisting the operational costs of the regional LPZ every year. Zakat funds collected from the regions are redistributed to their respective areas. Various arguments by showing the superiority of zakat managed by the state above do not mean reducing the role of community participation (LAZ) as a private party in zakat management or doubting management and the inability of the private sector to play a role in upholding the fair distribution of zakat. It must be admitted that in the current euphoria of reform, the people's trust in the state is fading; the ummah, instead of being sympathetic to BAZ, actually creates antipathy.

However, quoting Masdar Mas'udi's opinion, it must be realized that there are differences in characteristics between state/government institutions and private institutions in general. The difference is visible; 1. The state has the authority to force the rich to be reluctant to issue zakat to pay their social obligations, compared to private institutions which do not have the power to do so. 2. There is a limited capacity of private institutions in specific sectors and regions.

3. About the aspiration of public justice, usually the management of zakat by the private sector always suffers from communalistic diseases, tends to prioritize its group, and therefore is less able to be fair to everyone. However, it does not mean that a priori without reserve, all zakat policies are formally managed by the state. On the contrary, the state/government born from the people is run by the people's mandate, supervised by the people, and above all, it works for the benefit of the people. In the theory of "static organicists," Alfred Stepan always mentions; The state has its own will and interests to intervene in people's lives to improve people's welfare. This is a principle of a form that is in line with the principles of democracy.

SUGGESTIONS
The relevance of the basic principles above, in the context of the state in zakat management, emphasizes the capacity of the state/government as an "all amr" (authority holder) that must be obeyed. Still, functionally, the state acts as amil; the state collects zakat assets from muzakki and contains zakat assets from muzakki. It also distributes zakat assets to mustahik; the state integrates zakat in economic and social terms. One side of the Government is the ruler but, on the other hand, is the "administrator" (amil) for the benefit of the weak people. In the teachings of zakat, those referred to as rulers are positioned as "amilin" i.e., people who are hired and paid in return for services serving the people's interests at large. If you pay attention, the target of the state budget allocation as called QS. at-Tauba; 60, grouped into three major namely; First; weak community empowerment sector (fuqara, cooking, converts qulubuhum, niqab, gharimin and ibn Nabil). The second, Routine cost sector (amilin). Third, the sabadilla sector or public services.

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In the context of modern statehood, QS. at-Taubah; 60, Masdar Farid Mas'udi calls it an "ethical benchmark," a moral reference for the preparation of the state budget at all levels, which is also a direct reference for the work of all state institutions. The connection is so evident in its alignment with prioritizing the people's interests, especially those who are weak.

When connected with the inauguration speech of Abu Bakr as the first Caliph, after receiving an oath of allegiance from his people (14 centuries ago), is an outstanding commitment to place the Government's role as it should. His state speech said: "...I have been chosen to be your leader, while I realize that I am not the best among you....... those who are weak among you to me are the strong side, so I return their rights, while those who are strong among you are the weak side to me, so I demand their obligations...."

From this point of view, it does not matter whether the state/government administering zakat calls itself a religious state, a secular state, or a country outside that model, such as Indonesia. Commits to redistribute wealth through zakat assets in building welfare and justice for its people.

The role of private sector zakat management institutions (LAZ), which has been active so far, should be appreciated by the state because they help the Government and society in poverty alleviation programs in Indonesia. However, suppose the state acts as a regulator, supervisor and operator in the management of zakat. In that case, the existence of a private zakat institution must be reconsidered or integrated into part of the state amil, or merged into part of a zakat institution formed by the state, which has previously been verified as a zakat institution. Thus the role of the state in redistributing wealth through zakat assets in building welfare and justice is genuinely felt by the people in this country.

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