Relations Between Muslim Community and Government About ZISWAF Management in West Java, Indonesia

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Abstract

This article aims to understand the relationship between the muslim community and the government about ZISWAF management. This study was conducted in West Java, Indonesia by utilizing a qualitative approach with secondary data and FGD (Focus Group Discussion). This study finds that first, the role of civil society and government in managing zakat can be carried out actively and coordinatively. The role of government lies in providing political legitimacy and providing data in the development of zakat, while civil society zakat management institutions act as executives in collecting and managing zakat. Second, the social relations are not built in competitive, but rather coordinative and complementary relationships. Third, government and muslim community are still more oriented towards their collection rather than their utilization. The conclusion of this study is that the relationship between the muslim community and the government in growing the ZISWAF Movement is still not massive and synergistic, especially in terms of utilizing ZISWAF.

Keywords: Community Relations, Islamic Philanthropy, Government, Civil Society.

A. INTRODUCTION

The muslim community in Indonesia has a big role in philanthropy, especially known as ZISWAF (Zakat, Shodaqoh, donation and waqf) which is managed by the ZISWAF collection and management agency. Meanwhile, the role of government lies in providing political legitimacy and data providers in developing ZISWAF. The relationship is carried out in a synergy and has direct access to each other both in coordination and control. At a practical and practice level, muslim community institutions are formed through vertical and horizontal coordination mechanisms. The implementation of vertical coordination is carried out by the holding company in controlling and monitoring the implementation of ZISWAF collection and distribution in all institutions, while horizontal coordination is intended to carry out cooperation between institutions both from government and non-government. This institutional relationship calls for the active involvement of the muslim community as part of civil
society and the government. This kind of relationship can strengthen the functions and tasks of community organizations and government functions.

There are several models that are applied in Indonesia, especially West Java. First, zakat is managed by the local government which is managed by BAZNAS. The collection and distribution of zakat is determined by government policies that refer to the aspirations and needs and interests of the community so that zakat is similar to taxes carried out in secular countries. This kind of zakat management system is direct, meaning that the Muslim community is obliged to pay zakat by deducting it directly from their assets in accordance with the applicable regulations. Second, zakat is managed by non-governmental organizations (civil society) or semi-government by referring to the rules established by the government as the policy holder. Zakat management is carried out by civil society voluntarily, while the government or state only acts as a policy maker or facilitator. Of course, each model has advantages and disadvantages in its implementation.

In the first model, the state has a very dominant role, while the community cannot be optimally involved. While the second model, the community is very dominant and the collection of zakat is voluntary in accordance with the ability and volunteerism of the community so that zakat income is slow and small. The models in Indonesia, especially in West Java, are synergized so as to produce a different appearance by involving civil society and the state. This method is used because there is an assumption that Indonesia is not an Islamic country so that the state should not interfere too much in matters of worship including ZISWAF matters, while the state is only emphasized to be a regulator and a facilitator. Apart from the ideological debates and politicians on the issue of zakat and the state, it is necessary to explain here how the role of civil society and the government is related in managing ZISWAF as a model of Islamic philanthropy.

Several previous studies assessed ZISWAF as part of the wealth ordered to be distributed and distributed among categories that are worthy of the provisions of God (Al-Qardawi, 2000). Zakat is also part of the obligation of a rich muslim to help the poor (Ahmed, 2004). However, the amount of ZISWAF especially zakat is still relatively low. Especially if the practice of paying zakat independently, in order to benefit the community and as practiced by the caliph Usman bin Affan (Al-Qardawi, 2000). However, institutionally it can represent the muslim community as long as it can channel it effectively to the recipients (Alfitri, 2006; Shehata, 1989). A study also states that the ZISWAF Institute often has poor performance (Widarwati, Afif and Zazim, 2017). Wibisono (2015) notes that more effective zakat collection is carried out consistently by non-governmental organizations. This institution is important in the management of zakat (Anheir, 2004).
Other results of this study support previous research that there is a relationship between spirituality and altruism and quality of life even though the two variables are only able to explain 30% of the quality of life using SEM and 23.5 of the PLSPM method. By using Charles Peirce's historical-investigative theory and Lieven Boeve's deficit of truth, researchers found a number of polarizations in the practice of zakat collection and management in Indonesia which further led to a deficit or reduction in the role and function of zakat itself which had reached the golden age during the heyday of Islam. This occurs due to many factors, including ineffective implementation of the Zakat Law, lack of trust in zakat institutions, and lack of awareness of the obligatory zakat. To overcome this deficit, it requires solid steps from the state and society in the spirit of recontextualizing the spirit of zakat.

Jehle (1994) tries to analyze the impact of zakat on inequality and inequality that occurs in Pakistan. By using the AKS Gap Index (Atkinson, Kolm and Sen), Jehle was able to construct two types of income using data from 1987-1988, namely: Income data without including zakat and income data that include zakat. He found that zakat was able to channel income from the middle to lower class groups, although in very small amounts.

Furthermore, Shirazi (1996) tries to analyze the impact of zakat on poverty alleviation efforts in Pakistan. Using the FGT (Foster, Greer and Thorbecke) Index, he found that in 1990-1991, 38 percent of households in Pakistan lived below the poverty line. However, this figure will be 38.7 percent if the zakat transfer mechanism does not occur. He also concluded that the poverty gap decreased from 11.2 percent to 8 percent with the presence of a voluntary zakat transfer mechanism.

Patmawati (2006) tries to analyze the role of zakat in reducing poverty and income inequality in the state of Selangor, Malaysia. Using the Lorenz Curve and the Gini Coefficient, he found that the bottom 10 percent of society enjoyed 10 percent of society's wealth due to zakat. This figure increased from 0.4 percent when the zakat transfer did not occur. Meanwhile, the top 10 percent of society enjoyed wealth by 32 percent, or down from 35.97 percent in the previous position. This shows that the gap between groups can be reduced.

Niswatun Hasanah (2013) conducted research on the Effect of Collector Zakat Institution Services on Payer's Trust (Study at the Collector Zakat Institute Dompet Dhuafa Yogyakarta). This study looks at zakat management from a trust perspective. The management of zakat, which used to be consumptive-charitable, has shifted to zakat institutions that manage zakat funds creatively and innovatively in the form of productive zakat. This makes every zakat institution need payer who believe in the performance of the institution so that many payer channel their funds through the institution. This management is inseparable from the marketing strategy in management implemented by an Collector Zakat Institution. This research was
conducted to find out and understand the strategies used by Dompet Dhuafa Jogja in marketing its services and to analyze the responses of respondents and the strategies used through the quality of CARTER’s services on trust.

IMZ studies (2010, 2011 and 2012) conducted a mapping of zakat management in Muslim countries. The Middle East region is the strongest region in terms of accumulation. The figure for zakat collection in this area is estimated at around Rp. 1500 to 2000 trillion per year. However, in terms of management and distribution, Middle Eastern countries are still relatively the highest when compared to the management and distribution models implemented by Muslim countries in Southeast Asia, particularly in Indonesia and Malaysia. The strong collection of funds in countries in the Middle East is due to state policies that fully support the implementation of the zakat obligation. Strong regulations to oblige Muslim citizens to fulfill their zakat obligations through institutions established and managed by the government are also an important factor in the success of Middle Eastern countries in terms of collection.

In contrast to the management of zakat in Indonesia. This country with the largest muslim population in the world has power in distribution and utilization compared to other muslim countries in the world. The strength in the utilization of zakat funds in Indonesia is due to the complexity of the poverty problem that surrounds people’s lives in Indonesia. Conditions like this actually provide positive energy for OPZ in maximizing creativity in making optimal programs for the effectiveness of fund distribution, which nominal is still very limited. Meanwhile, in terms of collection, the amount of funds collected is still very small. Therefore, assessing the best practices of zakat management in regional areas and in different countries is a necessity which is expected to have a positive impact on zakat management in a country.

The comparative results of the IMZ study include: First, the State of Sudan. The economy in the Sudanese country has continued to deteriorate since the 1970s, which is reflected in the decline in per capita income. Poverty that occurs in Sudan is caused by four main factors, namely natural disasters, misuse of resources and the environment, inappropriate national policies (wrong suggestions), and prolonged armed conflict. In the history of the development of Sudan, zakat was first managed by the state in the Mahdia dynasty / kingdom in 1884 until the end of the dynasty in 1889. Since the collapse of the Mahdia dynasty, in obedience to the British colonialism era, zakat management was accused of being carried out individually, voluntarily, and immediately submitted to the poor who need it.

In Sudan, zakat is managed by the state. In 1980, the government issued a zakat fund act 1400. At this time zakat was still voluntary and managed by a zakat fund in the form of a corporation. In 1990, Sudan issued a zakat law, namely zakat act 1410. This law regulates, among others, the specification of assets subject to zakat, local distribution of
zakat, and sanctions for those who are reluctant to pay zakat. In 2001, the Sudan government issued a zakat act 2001 which pushed the rate of management of funds with the number of payers that increased significantly, thus providing a large contribution to efforts to alleviate poverty.

There are 5 (five) categories of assets that are equal to zakat, namely: Zakat on trade, zakat from working for oneself, zakat on present assets, zakat on wages and salaries, and zakat on plants and fruits. In determining the proportion of distribution, the government adopted a policy in which the distribution of zakat distributed to receiver was adjusted to the needs through a priority scale with details: The poor (61 percent), indebted people (6 percent), people on the way (0.5 percent), peace and liberation, slaves (2 percent), in the way of Allah (8.5 percent), collector zakat (14.5 percent) and operational / administrative costs (7.5 percent).

Second, Pakistan. The management of zakat in Pakistan is centralized through five levels of zakat management organizations as follows: (1) The central zakat council at the national level consists of 16 members, chaired by a supreme court in charge of controlling and making zakat fund distribution policies (2) ) The provincial zakat council in each province consists of 10 members chaired by a high court judge. This agency follows the guidelines issued by the central officers Zakat and distributes zakat funds to local zakat committees and exercises control at the district, sub-district and local zakat committees (3) District zakat committees in each district led by a non-member -official and deputy commissioners as members who oversee the election of local zakat committees and oversee the collection and use of zakat received by local zakat committees (4) District zakat committees (sub-district committees) consisting of a chairman with six other members, all on the basis of voluntary, and (5) a local (village) zakat committee consisting of seven non-official members whose members are elected by the district committee.

This paper will describe how the relationship between zakat management is carried out between the Muslim community and the Government as an Islamic philanthropic movement.

B. LITERATURE REVIEW

The use of zakat funds is still tied to charity issues by absorbing an allocation of 50% of the funds (Utama, 2006). The lack of support for issues beyond charity can be seen from several phenomena, including: First, the pattern of contributing to society that is false or more supportive of programs that are directly related to themselves and the suffering of others (in the nature of sponsorship). Second, the priority programs that are realized usually still revolve around the construction of places of worship and schools, donating

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the poor, orphans, and assistance for disaster victims. Meanwhile, other programs, such as empowerment in productive businesses, still face many obstacles. From a long-term perspective, it is feared that this condition will not make a significant contribution to efforts to resolve the fundamental problems experienced by the poor among Muslims. In turn, there is an accumulative concern that it will become a stimulus for igniting people's frustration over the problem of poverty and eventually leading to the fading of trust (trust) in zakat social institutions. Third, a narrow understanding of religious teachings on the use of funds. Moreover, there are zakat management institutions that are naughty and untrustworthy in managing community funds (Kemenag, 2013). If, this condition is not immediately understood by the collector zakat, then the distrust of the zakat payer will be even stronger so that in paying zakat, the zakat payer will go directly to the recipient and without going through collector again (Tandjung, et al., 2013).

The important role of the state with religious orders as described in Al-Qur'an 9: 103, where the prophet played an important role in the management of zakat due to his position as the leader of the state. There is a verse command that explains the active role of the state in zakat as in the verse: "take alms from their assets." In addition, there is an elaboration that explains which groups of people are entitled to receive zakat as in verse 9:60, namely the distribution of zakat is distributed to certain groups of recipients (known as 8 groups) where the implementation is carried out by institutions or institutions. In a meaningful way, this verse gives a message that the distribution of zakat cannot be determined by the assumptions of certain individuals or groups, but requires standard standards (provisions) according to the level of life of the local community.

With the management of zakat by formal institutions and authorized by the state, the rich do not feel that the zakat they issue is kindness (generosity), but as an obligation and the poor do not feel indebted to the rich for receiving zakat distribution according to the provisions. However, the relationship between zakat institutions managed by civilians and the state lies in the role and implementation of obligations. By law, zakat needs to be managed by an institution so that the implementation of zakat can be carried out properly and as expected. If the state is not involved in managing zakat, because the state is based on a secular system, then volunteer organizations or civil society can play their role. This reason is due to the obligation to implement zakat, and it can be done by any professional institution.

Zakat management in Indonesia is closely related to the role of civil society and the state (government) even though it is represented by BAZNAS. Both of these roles can be carried out in relation to how we place civil society in the context of a democratic country or civil society, which is narrowed down to zakat management organizations.
such as mass organizations or non-governmental ZISWAF institutions, so this institution plays a role in public planning where various members of society are involved. This is because this civil society itself presents the interests of individuals and the state in the public sphere, which can lead to the maintenance of individual interests and the order of public life. So the relationship between civil society and the state is not narrowed between the relationship between certain institutions and the state. Jean L. Cohen and Arato reminded that civil society needs to be distinguished from political society and economic society. According to him, these two groups will be directly involved with the authorities, especially in the power and production of economic resources.

C. METHOD
This study uses a qualitative approach with descriptive methods. This study uses secondary data from the reporting of zakat institutions. Institutions from the Muslim community include the Daarut Tauhid zakat institution, the Rumah Zakat, the Dompet Dhuafa, and the Islamic Community Organization Zakat Institute. Meanwhile, the government-owned zakat institution is the National Zakat Agency (BAZNAS). Data collection was also carried out with a focus group discussion of several officers and zakat managers and experts.

D. RESULT AND DISCUSSION
The management of zakat in West Java, Indonesia undergoes several phases in line with the development of social and state dynamics. This experience was experienced during the colonial era, independence and reformation period, the management of zakat during the colonial period and independence gave a blurry picture of the function of zakat in Indonesia. Between the Muslim community and the results of zakat does not provide a balanced picture and does not make a real contribution to the Muslim community. The payment of zakat is still individual, so there is no data on the number of zakat payer and zakat recipient. There is no accurate data on how much zakat is collected, because zakat is considered routine only. The west Java area during the colonial period was known for its good zakat management. The success of collecting zakat in this area is due to the involvement of religious figures or religious figures. However, in practice the collection of zakat by kyai is only as a representation of the leader, because all the results of this collection are left to the producer and often not distributed to the poor as stipulated.

Snouck Hurgronje notes that zakat is distributed to white people (in Java) or student who are destitute and poor. Here there is no explanation of who determines the poor or

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the standard of poverty so that he or they get the right from collecting zakat not based on good judgment. It was explained that the leaders, naib, mosque officers, religious teachers, students, grave keepers, the poor and the collector received a share of zakat from the results of the collection. The state at that time broke away from managing zakat, because the state was worried that it would be accused of being too involved in religious matters so that the state was safer. Therefore, misuse or violations in zakat are resolved conventionally or traditionally, without involving the state. However, the role of the leader is still dominant because he has the authority to collect zakat which is "compelling", but not for the recipient but for his salary.

During the New Order era, concerns over ideological Islam forced the government not to get involved in zakat matters. Even structurally, the government does not explicitly provide clear policy support. ZISWAF is often collected using conventional methods and seasonally and not regularly so that zakat funds do not have a significant impact. This is where the relationship between zakat (religion) and the state is still suspicious and stigmatic of each other. The treatment of the Order government was caused by strong political psychological pressure, due to the political experience of competition between nationalists, secularists and Muslims. Even since 1968, President Soeharto has only provided space for zakat management through presidential decree No.7 / PRIN / 10/1968. This regulation encourages local governments to establish zakat institutions which are directly controlled by local governments.

With the initiation of a democratic system, to be precise after the resignation of President Soeharto in 1998, Law No.38 of 1999 on zakat management, was the beginning of the opening of active public involvement. After this regulation, the role of zakat institutions becomes clearer. Even zakat institutions together with state structures have facilitated zakat arrangements with special institutions protected by law. The management of zakat can be carried out massively and openly by both private institutions (civil society) and the government. However, with the establishment of zakat institutions, problems were then found in the context of synergies and cooperation mechanisms between private and public and private institutions.

Meanwhile, if you look at the management of zakat in an Islamic country or the majority of the Muslim population, it can be used as an illustration of how state institutions or civil society work, especially with regard to optimizing the role of zakat in improving people’s welfare. In Saudi Arabia, for example, because the state has been strict on Islam, the management of zakat since 1951 has been regulated by law. Even so, the role of individuals is still given a great opportunity to distribute their own zakat directly with a maximum limit of half of the total obligatory zakat, while half is submitted to the finance department. However, for companies the zakat is paid to the institution. The role of the government as a state institution, in collaboration with social
institutions in charge of distributing zakat to receiver, is in good synergy. The zakat system, for Saudis, is the same as taxes, because zakat is synonymous with taxes. As for non-Saudis, they are subject to tax obligations that need to be paid. For the determination of receiver, the state has standard standards resulting from an in-depth study by the Ministry of Social Affairs and labor. This is where the role of the state becomes important, especially in seeing the priority of the interests of payer. The weakness is that the role of the state is too dominant so that the involvement of civil society as either the manager or controller of zakat administration is very weak.

In contrast to Saudi Arabia, Sudan has an interesting experience, namely that zakat was paid voluntarily before it was enacted in 1984. The need to make zakat is not solely on the aspect of religious orders, but because the results of zakat collection from year to year are not significant. The obligation of zakat in Sudan is only for those who are Muslims both inside and outside the country. What is interesting from the example of Sudan, zakat collectors are done under one roof with tax collectors. At the time of distribution, the ministry of finance and national economic planning plays a role in distributing zakat according to the fatwa of the National Fatwa Council. Here the role of the state is quite dominant by involving the community in terms of supervision. Such a management system seems ideal where there is synergy between society and the state. From the state side, it has priority programs that must be resolved, especially in terms of the interests of the poor alongside civil society who play a controlling role.

In Pakistan, zakat is managed centrally, namely by the Central Zakat Fund (CZF), which is collectively chaired by sixteen members, one of which is the Chief Justice of Pakistan. However, elements of civil society were involved, namely the ulama group. This zakat institution plays an important role in determining policies and monitoring of zakat. Structurally, the hierarchy of zakat managers is spread to provincial countries to the level of units in the regions. The government has the authority to determine zakat deductions at the same time as the beginning of Ramadan. Collection of zakat made by direct debit is carried out by financial institutions such as banks and then transferred to CZF. The zakat funds collected are separated from the government treasury account and their management is managed directly by CZF. When viewed from the structure and system of zakat management, the role of the state, because Pakistan is an Islamic state, is very dominant.

Moving on from the important role of the state’s involvement in zakat management, the relationship between the state and non-governmental institutions is very important. The relationship between the two is based on formal and operational legal rules in realizing social justice. To achieve the goal of zakat as social justice, the system of state and civil society relations needs to be clearly implemented in the framework of good governance.
Zakat in the economic system, the state plays a role as the distribution of capital for society, because the mechanism of zakat contains aspects of distribution, allocation and economic stabilization. Distribution of zakat from the payer of zakat to receiver, zakat acts as a means of distribution to even out ownership of economic resources. With the distribution of capital, people's purchasing power will strengthen the movement of production and consumption. The allocative function, the resources from people who are able (rich) to the poor help the lives of the poor so as to encourage economic growth. Through a mechanism like this, economic growth through the income of the population increases. Zakat income in the modern economic system plays a role not only as a religious command, but has a broader meaning, namely as a capital to increase growth and the rate of driving development for the region and for the country. If so, then ZISWAF needs systems and instruments that can manage its management better, effectively and efficiently. Therefore, the roles of government and society are inseparable parts.

In which aspects government involvement and how it can play out is a mechanism that needs to be formulated constructively and innovatively. Like the example above, two models have been put into practice. First, zakat management is carried out directly by the West Java regional government and civil society plays a role. This model has its advantages and disadvantages. The advantage is that the state has the power to enforce and control zakat payments by the community so that zakat income can be targeted according to the established working plan. In the payment or distribution of zakat, the government can take a role in determining poverty criteria or geographically have comprehensive data on it according to the current standard of living. This is not only from an economic aspect, but also social. Hence, the payments made to the recipients met a real standard of need. The weakness is that the state plays too big a role so that it can cause irregularities due to the weak control of society.

Second, the management of zakat is played by civil society organizations from the muslim community. Here, community institutions have the authority to collect zakat from citizens, manage them according to programs designed based on sectoral needs and interests. Because the characteristics of community institutions grow from diverse cultural and ideological backgrounds, of course the programs designed in the management of zakat will follow their needs and interests. Management of zakat by non-governmental institutions tends to be partial and local, because these institutions are located in certain areas and have limited networks. At the same time, these kinds of institutions manage zakat in accordance with their institutional programs, so that programs between one institution and another often have repetitions or even clashes with local governments. In collecting zakat funds, zakat institutions tend to use competitive patterns rather than cooperation, because each institution has different
targets and programs. This is where the weakness of zakat management with this system stands out.

From the perspective of social relations and the use of public space, the involvement of civil society in this model is ideal, because there is a synthesis of freedom between the state and individuals. However, freedom for public space is not sufficient to answer a ZISWAF management goal, because ZISWAF institutions are not social institutions that serve the public interest with an ideology of absolute freedom. Because in the management of zakat there is a goal of social justice that serves the public, especially the 8 groups determined by Allah SWT.

One of the synergy models between zakat institutions and coordination with the government, zakat institutions need a main institution (a kind of holding company) that can coordinate well with its branches or branches. Holding company in the management of ZISWAF does not mean uniformity of the model applied, but to eliminate competition and strengthen the utilization of ZISWAF in a priority and synergy. This model can provide ZISWAF income certainty for branch institutions, because the system of income and socialization costs are borne by zakat institutions. This system will also reduce ZISWAF's income (asset) inequality between one institution and another.

If the zakat management relation model is carried out like this, then the state and local government will act as an active facilitator and regulator. ZISWAF institutions can work with the government to access data on ZISWAF providers and recipients in all regions and regions. Local governments that can facilitate the management of zakat are the trade, finance and other agencies. The data from the local government can be a map of the needs for the distribution of zakat and potential income of ZISWAF. Giver data is used to socialize the zakat institution's program so that zakat collection can be done persuasively. Meanwhile, data on recipients in important areas are collected so that the distribution of zakat can be carried out on a priority scale both in terms of geography and time.

E. CONCLUSION

The relationship between civil society and local government in managing zakat requires synergies. The relationship between the Muslim community and the government has direct access to each other both in terms of coordination and control. The model can be implemented using a holding company or coordinating agency that has authority and control over civil society ZISWAF institutions. The application of this authority role can be carried out by involving zakat managers from civil society and local governments. Holding companies are conducted to synergize ZISWAF fund projections and their
utilization. the state acts as an active facilitator and regulator. The state also plays a role as the distribution of capital for society, because the mechanism of zakat contains aspects of distribution, allocation and economic stabilization. Meanwhile, the Muslim community (as an institution) has the authority to collect zakat from citizens and manage it according to the programs designed.

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