

MODEL OF MOSQUE AS ZAKAT MANAGEMENT CENTER
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Abstract

The establishment of the National Zakat Agency (BAZNAS) is a form of the seriousness of the government in the management of zakat. According to Law No. 23/2011 on Zakat Management, BAZNAS can be assisted by Amil Zakat Institution (LAZ) in the management of zakat. The government manages zakat professionally and transparently. The serious government in this case is not without reason. This research tries to explore the role of zakat in using zakat not only as *mabdhah* worship but also as a social instrument. For that, we need a model of the mosque as a center for managing zakat. This research method puts forward the library research approach because it includes qualitative research. The analysis uses a content analysis approach. The mosque model as a center for managing zakat requires a concept comprising of four economic pillars of the mosque. The concept of a mosque as an integrated zakat manager requires 4 economic pillars of the mosque, namely (1) Foundation based on the basic principles of Islamic economy, (2) Level I is the center of economic activity, (3) The Second Floor for the economic institutions of the people such as Sharia Banking, BMT and (4) the Mosque itself as a fund repayment of economic activities and economic institutions.

Keywords: Mosque, Management of Zakat, Social Instrument

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Introduction

The establishment of the National Zakat Agency (BAZNAS) is a form of the seriousness of the government in the management of zakat. According to Law No. 23/2011 on Zakat Management, BAZNAS can be assisted by Amil Zakat Institution (LAZ) in the management of zakat. The government manages zakat professionally and transparently. The serious government in this case is not without reason.

The problem of poverty becomes the work of the government house, and zakat is having relevance in unraveling the problem. Based on that, zakat can be categorized as fiscal instruments as well as social security. In this area, zakat position is not only the obligation of muzakki to spend some of his wealth but also as a solution to the economic gap between the rich and the poor.

Indonesia as a Muslim-majority country has zakat potential in 2019 reaching Rp.233.8 trillion. Divided by the potential of zakat income that occupies the highest potential value of Rp.139.07 Trillion, the potential zakat money worth Rp.58.76 trillion, followed by agricultural zakat of Rp.19.79 trillion and zakat farm amounting to Rp.9.51 Trillion (Badan Amil Zakat Nasional (BAZNAS), 2020).

Looking at the data on the potential of zakat above makes the motivation for zakat managers in improving professionalism as well as an expectation of equal welfare as the society of Caliph Umar ibn Abdul Aziz, where amil at that time could not find any of the 8 people who were entitled to receive zakat (Kausar et al., 2016).

Based on the study of Ascarya and Yumanita (2018) in the process of raising zakat funds there are obstacles, such as low level of zakat literacy and understanding of the urgency of paying zakat in official government zakat institutions. On the other hand, human resources are still rated low in quality and quantity in fundraising zakat (Anwar et al., 2019).

Other research revealed that muzakki who pay zakat in zakat management organization (OPZ) will feel more satisfaction, if the OPZ distributes its zakat funds to the nearest citizens. Therefore, the number of muzakki that give zakat directly to mustahiq is a form of evaluation for OPZ in conducting zakat distribution that should be the nearest citizen's priority (Muthohar, 2016).

From the various descriptions above, institutions are needed to be able to answer these challenges. The institution does not have to be new, but the strengthening of its functions and implications is the main focus. The institution in point is the Mosque. The mosque is a building located in the Muslim community. When it comes to zakat as a mahdhah worship,

the mosque facilitates the implementation of zakat by establishing zakat every year.

If so far research that takes the theme of zakat and mosques more focuses on making zakat processing system in mosques based on technology (Novansyah et al., 2015)(Haryanti et al., 2019), therefore, the purpose of this research is more towards optimizing the function of the mosque as the central management of zakat, but not reducing the functions of other mosques.

The word mosque is mentioned in the Qur'an twenty-eight times. The word mosque is taken from the word *sajada- yasjudu* which means obedience, obedience, and submission with respect and *takzim*. Who is in the heavens and the earth, and who is in the heavens and the earth, and who is in the heavens and the earth, and who is in the heavens and the earth, and who is in the heavens and the earth, and who is in the heavens and the prayer mats are used as a base for prostrate in prayer. So the Mosque which in Arabic grammatical is in the position of isim eating that indicates the place. From this meaning that the Mosque serves as a place to prostrate a servant as proof of surrender to the Creator (Allah) (Mustofa, 2007).

But it is also philosophical, that the substance prostrate is the surrender of a servant, whatever the form. In Islam itself it is known to categorize *mabdhah* worship as micro worship in a narrow sense and *ghayr mabdhah* worship as macro worship in terms of its broader meaning. And devotion to Allah SWT. Not limited to the ritual worship of human relations with his god but also creating human relationships with other human beings which is also a consequence of the teachings of Islam itself as *rahmatan li al-'alamin*.

In Arabic the Mosque is also called al-Jami'. Historically the mosque specifically called al-Jami' is only masjid al-Azhar. People used to call it al-Jami' Al-Azhar. Thus if it is called al-Jami' al-Azhar it is the same as mosque al-Azhar, then the word is used in many major Mosques in other Islamic worlds.

In general from the description above the mosque can be defined as a place to do all activities containing obedience to Allah SWT only. This is illustrated in historical fact when arriving the Prophet Muhammad SAW in a small village called Quba' on his migration trip to Medina one of the efforts to unite Muslims is by building and establishing a Mosque. One of its objectives is as a place of worship, with the main function to facilitate the implementation of prayer. As surah at-taubah verse 108 explains as follows:

Do not pray in it forever. The mosque, which was founded on the basis of taqwa (Quba mosque), from day one, is more appropriate for you to pray in it. There in it are those who wish

to purge themselves. And verily Allah loves the clean.

Through the Quba Mosque Islamic civilization was built, meaning the mosque is multifunctional and can be used for various interests related to the progress and existence of Islamic society. Starting from the initial function which is only as a place of worship mahdhah, namely prostrate to Allah through prayer, the function of the Mosque then develops to include social, political, even religious empowerment functions (Rifa'i & Fakhururoji, 2005).

Mosque management is directed to prosper the function of *ijtima'iyah*, which is a societal function in developing Islamic society or referred to as eschatological community (*ukhrawi community*). Here the management of the mosque is oriented in such a way as to facilitate the development efforts of the Islamic community (Rifa'i & Fakhururoji, 2005).

Considering the Mosque becomes a centre of activities, Muslims in this case mosque pilgrims become organized-well society (Siswanto, 2002). Thus the need for professional management of the mosque is a form of inevitability. Therefore, an integrated mosque management concept is needed to make the mosque able to *dikari*. With regard to this, the management of the Mosque occupies a very important and complex position because it strives to achieve the goal to be more effective and efficient.

The word Zakat is derived from the Arabic *zakka-yuzakki-zakiyyatan* meaning *an-numuw* (growing), *ash-sholahu* (complete), *ath-thohuru* (purifying), *al-barakatu* (blessing). The term zakat is defined as part of the possession of property of the muzakki who have a duty to pay when it has reached the time (*haul*) and a certain amount (*nisab*) by being distributed to the *mustahik* because Allah swt only with the intention to purify and cleanse the property and self of the person who gave it to be a blessing and develop in his blessing (Center for Strategic Studies- Nasional Board of Zakat & Fakultas Economic and Business, 2019).

Further Mannan (1997) explaining there is a principle of sharia in the management of zakat, among others a. the principle of belief, this principle becomes the main principle of zakat management, because without this principle zakat worship is impossible to perform, b. the principle of justice, Islam as a universal religion strongly upholds the values of justice including in terms of zakat management, without this principle professionalism will not be possible, c. the principle of productivity, this principle is a reflection that zakat should be managed productively compared to consumerist patterns, d. The principle of reason, this principle is in contact with the principle of justice. Some argue that people who are insane

or unqualified are not obliged to pay zakat, but according to Mannan the person who is insane or not toddler as long as the property owned by them is in the supervision of a guardian, then both are still obliged to pay zakat, e. the principle of convenience, in the payment of zakat ease becomes the main priority f. the principle of freedom, this principle must be owned by every muzakki, where freedom becomes a mandatory requirement in paying zakat.

In the practice in the field the above principles must be maintained, so that supervision in the process of zakat worship is absolutely necessary. According to Qardhawi (2006) there is a layer of supervision in the process of zakat worship, First, the faith of a Muslim becomes the motor of the obligation to pay zakat by only hope of getting Allah's blessings. Second, conducive society based on the sensitivity of conscience so as to maintain the duty of amar makruf nahi munkar. Third, the government presents as a manager and supervisor with a positive hokum, so that when there are factions who refuse to pay zakat can act as exemplified by the caliph Abu Bakr as Shidiq.

Methods

This study uses qualitative methods of library research. Researchers hope that this method of analysis can be done in depth. It is important to explore the problem so that it can find ideas as the answer to the problem. As a first step in the study, researchers conducted an inventory of data sources, both international journals and several books relevant to the theme of the study. After the data is collected, the researchers then analyze according to the problem of the study.

Result and Discussion

Mosque As Zakat Manager in The Concept

The mosque is detached as UPZ BAZNAS or not, trusted by the community as the management of zakat. There are several reasons behind this, including: a. The mosque is close to muzakki b. The public believes in a committee set up by takmir c. Zakat committee prioritizes the nearest mustahiq to be assisted (Novianto & Nafik HR, 2014). But it could be that in other mosques zakat management is not very good. For example, the zakat committee prefers zakat funds, infaq shodaqah for the construction of mosques than distributed to 8 asnaf. Therefore mosques must think about the economy.

How can a mosque model be able as a professional zakat manager?, so researchers are trying to find a form of pattern, design and description of the Mosque that has the potential as a professional zakat manager. Based on the data that has been traced by the researchers, then the researchers propose the model of mosque manager zakat integrated as follows:

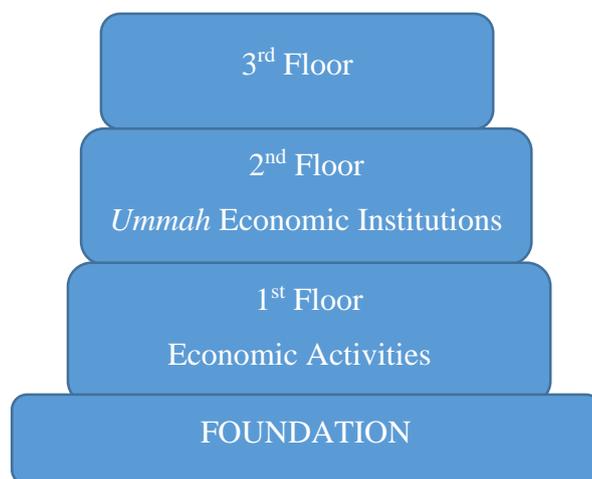


Figure 1. Mosque Model as Integrated Zakat Manager

Islam teaches the balance between the life of this world and the hereafter. Mosques as a representation of Islamic teachings should be involved in economic activities. In the sense that when people encounter economic problems, mosques should come with the answer to the problem, so that the structure of the mosque model as zakat manager looks like above. Further information will be discussed one by one below:

Foundation

The foundation referred to here is the basis of thinking the function of the mosque as an integrated zakat manager. The basis of this thinking is taken from the basic principles of sharia economy, namely first, *tawhid* (unity) as a representation of the whole mix of aspects of Muslim life both in the field of economics, social. Second, the balance (*al- 'Adlwa al-Ihsan*), this principle becomes the power of thought in the utilization and development of property so that property does not cause destruction for man but becomes a medium towards the perfection of the human soul as caliph. Third, Free Will (*Ikhtiyar*) Will, this principle becomes unique from the teachings of Islam. God gives freedom for mankind to act, but the granting of that freedom is accompanied by rules. In other words, human freedom is relative while God's freedom is absolute. Fourth, responsibility becomes the last principle that is closely related to the principle of free will. The principle of responsibility becomes a consequence of the free will that a person has chosen (Desiana & Afrianty, 2017).

First Floor of economic activity

The Figure 1 is not the composition of a mosque building physically, but the picture above is an overview of the integrated mosque management system which in this study focuses on the function of the mosque as the manager of zakat. The first floor is meant to be a mosque in operation should involve itself in economic activities. For example, the mosque has a cash zakat fund, the management of the funds should not be focused on the poor directly, but the funds are used to buy strategic shop houses and the proceeds from the rent of the shop can only be utilized for poor compensation etc. When this can be realized it can be evidence of Islamic teachings very much maintaining the balance between the world and the hereafter as surah al-Qashash verse 77;

“And seek in that which Allah has bestowed upon you the Abode of the Hereafter, and do not forget your share of the worldly life and do good as Allah has done good to you, and do not corrupt in the earth. Surely Allah does not love the corrupters”

a. Second Floor of the People's Economic Institution

According to Jazuli (2002) the people's economic institution is an economic organization based on Islamic sharia founded by Muslims. On the second floor, the mosque is equipped with a people's economic institution. This is important as an effort of mosques in improving the quality of economic efforts for the welfare of people in the mosque and society in general. Furthermore, in order to improve the economy of the people, it should be to utilize and empower the People's Economic Institute as an institution that raises public funds around the Mosque by developing businesses in a healthy socioeconomic environment based on sharia norms and ethics. The economic institutions of the people referred to here are Sharia banks or sharia cooperatives.

In this context, the Mosque can be used as a means of supporting the economy of the people. Mosques have the potential to promote people's economic independence. Just now, the economic empowerment of the Mosque for poverty alleviation has not been managed professionally, transparently, accountable, honest, and full of sincerity. Thus, the economic potential of the Mosque can be managed with professional and transparent management so there are several advantages that can be achieved. First, the economic potential of the Mosque can reduce the burden of the government, because it participates in government programs to reduce the number of the poor. Second, the economic potential of the Mosque can reduce the reliance of funds from foreign parties, especially foreign loans to alleviate poverty. Third, the potential can build the economic independence of the people.

Third floor of the mosque as zakat manager

The economic pillar of the fourth mosque is the fruit of the first, second and third pillars, the mosque provides education of the basic principles of sharia economy to the worshippers and then the mosque is actively involved in economic activities with the support of the economic institutions of the people, so that the mosque is able to optimize its function as a gatherer as well as zakat manager. Thus the rotation of wealth distribution is well controlled. With this model of mosque, professional management is needed, so that the mosque model as zakat manager can run in accordance with the expectations of researchers. To complete the 4 pillars above, researchers propose the organizational structure of the integrated mosque as follows:

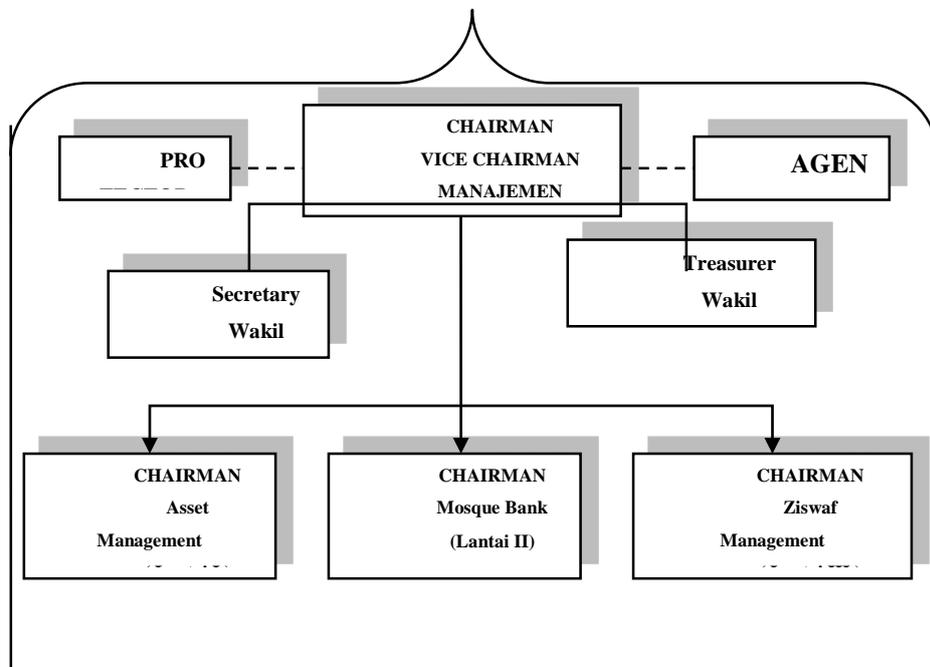


Figure 2. Organizational Structure of the Mosque

Conclusion

There are still many mosques whose managements of zakat have not been good. Whereas mosques have the potential as professional zakat managers. Therefore, it is necessary to optimize the function of the mosque as a zakat manager that reflects the strength in the economic empowerment of the people. The concept of mosque as an integrated zakat manager requires 4 economic pillars of the mosque namely (1) Foundation based i on the basic principles of Islamic economy (2) Level I is the center of economic activity, (3) The

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