

**IMPLEMENTATION OF LAW NUMBER 23 OF 2011 ON ZAKAT MANAGEMENT
IN LAZISMU AND LAZISNU PATI REGENCY****Fitrah Pangestullah Putra Renjana**

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mj122@ums.ac.id**ABSTRAK**

Zakat merupakan salah satu pilar dalam rukun Islam yang berada pada urutan ke tiga setelah shalat, dengan keberadaannya zakat menjadi salah satu tiang penyanggah bagi penyempurnaan Islam. Lembaga pengelola zakat yang berkualitas sebaiknya mampu mengelola zakat yang ada secara efektif dan efisien, seperti LAZISMU dan LAZISNU Kabupaten Pati sebagai Lembaga Amil Zakat yang menghimpun dan mendistribusikan zakat, infaq, dan shadaqah. Rumusan masalah dalam penelitian ini yaitu bagaimana pengelolaan dan pengawasan pengumpulan dana di LAZISMU dan LAZISNU Kabupaten Pati dan bagaimana pengelolaan dan pengawasan zakat di LAZISMU dan LAZISNU Kabupaten Pati. Sehingga dalam hal ini penelitian bertujuan untuk mendeskripsikan pengelolaan, pengumpulan dan pendistribusian zakat serta faktor-faktor penghambat dan pendorong pelaksanaan zakat yang dilakukan pada LAZISMU dan LAZISNU di Pati. Metode yang digunakan yaitu metode yuridis empiris dengan teknik wawancara dan studi kepustakaan. Hasil penelitian ini yaitu Berbagai macam pengawasan dan penghimpunan dilakukan oleh LAZISMU dan LAZISNU Pati dengan Program Unggulan masing-masing, serta terdapat badan pengawas yang melakukan fungsi pengawasan atas penghimpunan dan pendistribusian zakat, infaq, dan shadaqah dari eksternal yaitu Kementerian Agama dan dari Internal sesuai dengan Organisasi Kemasyarakatan Islam masing-masing.

Kata Kunci : Zakat; Pengelolaan; LAZISMU; LAZISNU

ABSTRACT

Zakat is one of the pillars in the pillars of Islam which is in third place after prayer, with its existence zakat is one of the supporting pillars for the perfection of Islam. Quality zakat management institutions should be able to manage existing zakat effectively and efficiently, such as LAZISMU and LAZISNU Pati Regency as Amil Zakat Institutions that collect and distribute zakat, infaq and shadaqah. The formulation of the problem in this research is how to

manage and supervise fund collection in LAZISMU and LAZISNU Pati Regency and how to manage and supervise zakat in LAZISMU and LAZISNU Pati Regency. So in this case the research aims to describe the management, collection and distribution of zakat as well as the factors inhibiting and encouraging the implementation of zakat carried out at LAZISMU and LAZISNU in Pati. The method used is the empirical juridical method with interview techniques and literature study. The results of this research are that various kinds of supervision and collection are carried out by LAZISMU and LAZISNU Pati with their respective Flagship Programs, and there is a supervisory body that carries out supervisory functions over the collection and distribution of zakat, infaq and shdaqah from external, namely the Ministry of Religion and from Internal in accordance with respective Islamic Community Organizations.

Keywords: : Zakat; Management; LAZISMU; LAZISNU

INTRODUCTION

Zakat is one of the pillars of Islam that must be implemented by Muslims who have fulfilled the conditions and pillars. From some of the wealth there is the right of the poor and is a deposit of Allah SWT on the person who is able. Zakat is one of the pillars of Islam that is always mentioned parallel to prayer. (1) Zakat can act as a tool to achieve these goals. (2) Zakat has the aim of equalizing income and community welfare, so that wealth is not only concentrated in certain groups. Because the basic principle of zakat is that the wealth of the wealthy is distributed to *Mustahik* and to fulfil the needs of society and religion. (3) Zakat is a *maaliyyah ijtima'iyah* act of worship that has a very important position. (4) BAZNAS and LAZ must work together in one goal, namely in accordance with Article 3 of Law No. 23 of 2011 concerning Zakat Management, which aims to strive to optimize the collection, distribution and utilization of zakat in order to realize the welfare of the people and the nation. Improving the performance of amil zakat, improving the flow of collection, distribution, reporting and also accountability is a must to be considered together both by BAZNAS, LAZ and the community. (5) One of the Amil Zakat Institutions that cares about economic problems is the Muhammadiyah Amil Zakat *Infaq* and *Shadaqah* Institution or better known as LAZISMU. Where since 2002 LAZISMU has tried to improve economic empowerment which is still shrouded by poverty and lack of education. LAZISMU was established in 2002 with the signing of a declaration by Prof. Dr. HA. Syafii Maarif, the Supreme Court which was later authorized by the Supreme Court which was later authorized by the Minister of Religion of the

Republic of Indonesia as a National Amil Zakat Institution with Decree No. 457/21 November 2002. (6) It was established due to several factors, namely Indonesia is still shrouded by increasing poverty, ignorance and a very low human development index. Secondly, zakat is believed to be able to help in social justice. improve human resources and be able to alleviate poverty. (7) Indonesia is known as the country with the largest Muslim population in the world, so Indonesia has opportunities in the management of *zakat, infaq* and *shadaqah*. However, the potential that exists in Indonesia has not been managed optimally so that the effect of ZIS management will not be seen significantly to solve the problems that exist in Indonesia, especially the problem of poverty. With the management of ZIS (*Zakat, Infaq and Shadaqah*) at LAZISMU, it is hoped that it can create justice and prosperity, especially in the economic field, which can become a ZIS management institution that spreads benefits to the community. (8)

Lembaga Amil Zakat Infak Shadaqah Nahdlatul Ulama (LAZISNU) is a rebranding or entry point for the global community to recognize *Lembaga Amil Zakat, Infaq and Sedekah Nahdlatul Ulama* (LAZISNU) as a philanthropic institution by NU. LAZISNU as referred to in Article 17 Paragraph 6 of the Bylaws of the Executive Board of *Nahdlatul Ulama* (PBNU) has the task of collecting, organizing and administering *zakat, infaq, and sedekah* to *mustahiq*. LAZISNU was established in 2004 as a means to help the community, based on the mandate of the 31st NU Congress at the Donohudan Hajj Dormitory, Boyolali, Central Java. LAZISNU was legally confirmed by the Decree of the Minister of Religious Affairs of the Republic of Indonesia No. 65/2005 to collect *Zakat, Infaq and Sedekah* (ZIS) for the wider community. LAZISNU is a non-profit organization owned by the *Nahdlatul Ulama* (NU) association that wants to serve in order to help the welfare and independence of the people, improve social dignity by using *Zakat, Infaq, Sedekah* (ZIS) funds and other social religious funds (DSKL). The first Chairman of the LAZISNU Central Board was Prof. Dr. H. Fathurrahman Rauf, M.A., an academic from Syarif Hidayatullah State Islamic University (UIN), Jakarta. In the first period, LAZISNU focused on the internal organization. LAZISNU implements the ISO 9001:2015 management system, issued by the certification body NQA and UKAS Management System with certificate number: 49224 which was issued on October 21, 2016. The organization is committed to *MANTAP* management (*Modern, Akuntable, Transparan, Amanah and Profesional*). To date, NU Care-LAZISNU has established a network of ZIS

management services in 12 countries, 34 provinces or 376 municipalities or cities in Indonesia, with more than 10 million volunteers. (9)

In addition to being an act of worship, the purpose of zakat is to realize the social, economic and capital functions of Islam. In general, the function of zakat is as a means of social security unifying the community in meeting the basic needs of each individual to eradicate poverty. In addition, zakat also has an active role in the economy because it is a levy that encourages economic life. (10)

RESERCH METHOD

The method used in this research is the Normative Juridical Legal approach method, which is an approach based on the main legal material by examining theories, concepts, legal principles and laws and regulations related to this research. This approach is known as the literature approach, namely by studying books, laws and regulations and other documents related to this research (Law No. 23 of 2011 concerning Zakat management). The researcher applies a descriptive quantitative research method in the context of this research. This study is intended to reveal and describe an object with the aim of solving the problems that arise as well as finding solutions to issues related to the interaction of law and facts in society. This study focuses on the implementation of Law No. 23 of 2011 in LAZISMU and LAZISNU Pati Regency. (11)

DISCUSSION

Management, Collection of Zakat Funds in LAZISMU and LAZISNU Pati Regency

Zakat management that is done by zakat management institutions that have formal legal activities has several benefits: First, it guarantees the certainty and discipline of zakat payers. Second, it helps to maintain the feeling of self-reliance of zakat payers when they directly receive zakat from zakat payers. Thirdly, to achieve efficiency and effectiveness, as well as the multiple targets in the distribution of zakat treasures according to the priority scale available at a particular location. Fourth, it shows the *syiar* of Islam in the spirit of Islamic governance. On the contrary, if zakat is distributed directly from *muzakki* to *Mustahiq*, although in terms of

sharia law it is valid, but besides the neglect of the things mentioned above, the wisdom and function of zakat, especially those related to the livelihood of the people, will be difficult to realize. (12)

LAZISMU and LAZISNU in Pati Regency professionally implement what is stipulated in Article 1 of Law No. 23 of 2011 which is by increasing the efficiency in the collection of zakat, infaq, and shadaqah in the community so as to reduce the existing poverty rate. (13) LAZISMU and LAZISNU in this case continue to make the maximum effort possible in the zakat distribution stage. Because in the administration of zakat, the administration of zakat is the first thing, so if an institution can utilize the function of administration well, the function of distribution and management of zakat will be able to run well and maximally. (14) And that is what is being told and done by LAZISMU and LAZISNU Pati Regency to win the trust and good integrity of the community that can lead to a sense of trust in this institution.

In 2023, LAZISMU Pati Regency received a total of IDR 7,100,000,000 (Seven Billion One Hundred Million Rupiah), of which the initial target was only IDR 5,500,000,000 (Five Billion Five Hundred Million Rupiah), which exceeded the target by 129%. (15) While LAZISNU IDR 1,400,000,000 (One Billion four hundred million rupiah) by getting this total is an increase in the previous year which only got IDR 778,000,000 (Seven hundred seventy-eight million rupiah). (16)

Between LAZISMU and LAZISNU, they have a collection system that has differences as follows:

Table 1. The Differences between LAZISMU and LAZISNU

ASPECT	LAZISMU	LAZISNU
Year of Establishment	LAZISMU has been established since 2002 and has grown every year.	LAZISNU was established in 2016 but only re-developed in 2019.
Collection System	LAZISMU distributes pamphlet to prospective donors	LAZISNU focuses on NU Coin
Number of Branch Offices	LAZISMU Pati has 29 branch offices that are located in each district.	LAZISNU Pati only has 18 branch offices that are located in each district.

The following is a list of account numbers that can be accessed:

Tabel 2. LAZISMU Pati Account Number

ZAKAT ACCOUNT A/n LAZISMU	INFAQ AACOUNT A/n LAZISMU PATI
Bank Syariah Indonesia : 1451527898	Bank Syariah Indonesia : 7104027827
Bank Muamalat : 5070011559	Bank Muamalat : 5070011560
BMT Fastabiq : 101-00-03059	BMT Fastabiq : 101-11-00778

The following is a list of account numbers of LAZISNU Pati that can be accessed:

Table 3. LAZISNU Pati Account Number

ZAKAT ACCOUNT A/n LAZISNU PATI QQ ZAKAT	INFAQ ACCOUNT A/n LAZISNU PATI QQ INFAQ
BRI : 0066-01-024732-53-0	BRI : 0066-01-024733-53-6

According to Law Number 23 of 2011 concerning Zakat Management, the Ministry of Religious Affairs of the Republic of Indonesia, the Governor, Regent or Mayor as well as the community and local residents, especially religious leaders and community leaders, act as supervisory duties in the process of collecting and managing zakat, this is stated in articles 34 and 35. (17) And there are several religious leaders and community leaders who are directly entrusted with the mandate of conducting and supervising in the LAZ. (18)

Supporting and Inhibiting Factors of Zakat Implementation in LAZISMU and LAZISNU

Based on the results of observations made and also interviews conducted with the Managers of LAZISMU and LAZISNU Pati Regency, information was obtained regarding the supporting factors and factors that hinder the implementation of zakat, as follows:

1. Supporting Factors

Factors that affect the implementation of Zakat are as follows:

- a. With the law that regulates zakat management, zakat administrators or commonly called *amil* have legal power in collecting, distributing zakat and can also increase the confidence of administrators in managing zakat.
 - b. Having more human resources who take care of zakat, the management of LAZISMU and LAZISNU Pati regency is also one of the institutions that participate in helping or optimizing zakat management by providing good service to *muzakki* and *mustahik* zakat. (19)
 - c. LAZISMU and LAZISNU also received support from the government to improve infrastructure, programs and program activities in conducting the distribution of zakat to the beneficiaries.
 - d. Both LAZISMU and LAZISNU offices have a very strategic location in one of the city centres, this can lead to more information about zakat that is more implicit and can be conveyed by anyone.
2. Inhibiting Factors
- a. The lack of stipulations in the Law on Zakat Management in LAZISMU/LAZISNU or other LAZs, because the Law on Zakat Management mostly emphasizes the stipulations on zakat management in BAZNAZ.
 - b. Lack of public awareness in giving zakat through institutions, even though currently public awareness in giving zakat is increasing, but many do not give zakat through *Amil* collection institutions. Several times encountering rejection from prospective *muzakki*, LAZISMU and LAZISNU do not know whether it is because of their awareness or because they do not want to be met, but this is proof that our society in dealing with the *amil* is not really aware (lack of awareness), it can be said that the Pati Regency community zakat awareness is still low.
 - c. The lack of socialization of the laws and regulations that are targeted, even though the existence of the zakat laws and regulations should be able to raise public awareness of zakat because the laws and regulations have a legal effect and give confidence to the *muzakki*, but the socialization of zakat laws and regulations has not reached the target and target of zakat. (20)

CONCLUTION

Fundraising is the most important thing in zakat institutions for the purpose of managing zakat for the welfare of the community through zakat, *infaq* and *shadaqah*. In the process of managing LAZISMU and LAZISNU Pati Regency using various methods to raise funds from the people with varied results with the total acquisition of LAZISMU in 2023 amounting to IDR 7,100,000,000, while LAZISNU IDR 1,400,000,000 which is mostly from NU coins, this happened because LAZISNU Pati Regency was only established in 2016. And LAZISMU branch offices are 29 units in each district in Pati regency.

Law of the Republic of Indonesia Number 23 of 2011 concerning Zakat management is centrally carried out by the Ministry of Religion, and sectorally supervised by officials in their respective regions. In LAZISMU Pati Regency, there is a Supervisory Board whose task is to supervise the implementation of the management of zakat, *infaq*, and *shadaqah* funds carried out by the Executive Board and the Executive Board of LAZISMU PCM Pati Regency. While at LAZISNU this internal supervisory body is called Sharia Council which is tasked with carrying out legal supervision (sharia) of the management of LAZISNU PC Pati Regency activities.

SUGGESTION

In minimizing the obstacles that occur in the management of zakat, namely by conducting more routine socialization to increase public awareness of zakat, relying on community leaders and religious leaders to socialize the importance of zakat, because zakat is a religious commandment included in one of the pillars of Islam that must be fulfilled by Muslims who have been able or who have reached *nishab*. As well as to the Muslim community should be able to channel their zakat, *infaq* and alms to professional zakat institutions, so that zakat can be channelled to those who are entitled to receive it and in accordance with the intuition of the Qur'an and the applicable laws in Indonesia.

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