

Optimization of Zakat Management by Bkm Masjid in Medan City Perspective of Law No.23 Of 2011

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Abstract

Law No. 38 of 1999, later amended by Law No. 23 of 2011 on the Administration of Zakat, provides the legal basis for the administration of zakat in Indonesia. These laws and regulations recognise only two entities, namely the National Zakat Amil Agency (BAZNAS) and the Zakat Amil Institution (LAZ), as the legal managers of zakat in Indonesia. In Medan, there are two types of amil zakat, as well as community-formed amil-amil zakat who manage zakat at the mosque level, specifically for zakat fitrah. It is important to note that some of these mosque-level Amils have been approved by the state through a sub-unit framework known as the Zakat Collection Unit (UPZ). Meanwhile, some of these amil-amil have not yet been approved by the state and are only based on the policies of the Prosperity Board (BKM) of each mosque. In Islamic Jurisprudence, the appointment of an amil is carried out by the authority of the caliph/sultan (state). In this case, the amil's position is as a representative of the zakat mustahik. It is important to note that the appointment of an amil should be approved by the state to ensure compliance with Islamic Jurisprudence. This research aims to address three problems related to the establishment and management of zakat at the mosque level in the city of Medan, according to Law No. 23/2011. Specifically, the research will examine: 1) the procedure for establishing zakat amil at the mosque level, 2) the management of zakat by the zakat amil at the mosque level, and 3) ways to optimise the management of zakat by the zakat amil at the mosque level. The language used is clear, objective and value-free, with a formal register and precise word choice. The text follows conventional structure and format, with a consistent style of quoting and footnoting. The sentences and paragraphs create a logical flow of information with causal links between propositions. The content has not been changed. This research has identified three key findings in this area. Firstly, the procedure for establishing Amil Zakat at the mosque level in the city of Medan is based on the policy of each mosque administrator (BKM). Secondly, the BKM's policy is then confirmed (validated) through the UPZ system by the National Amil Zakat Agency (BAZNAS) of the city of Medan. Finally, it is recommended that a more standardised procedure be implemented to ensure consistency across all mosques in the city. Zakat administration at the mosque

level in the city of Medan is an ancillary activity that takes place only during the month of Ramadan and mainly within the framework of Zakat fitrah. During the collection phase, Amil opens a zakat booth at the mosque or at the BKM office, and potential muzakis come to the mosque to pay their zakat. Mosque Zakat Amil uses two methods: the coupon method and the delivery method for the distribution stage to the mustahik. Under the voucher system, a Muslim must present a voucher at the mosque in order to collect his zakat. Currently, the optimisation of zakat management in mosque zakat amil is limited to the collection and distribution stages, without taking into account the utilisation of zakat. Optimising Zakat collection is achieved through Zakat education, specifically by choosing recitation or lecture topics that focus on Zakat and by starting the Zakat collection period at the beginning of the month. During the distribution stage, optimization is achieved by prioritising mustahik selection, with a focus on actual mustahik. This research has found that there is little coordination between the Zakat Amil of the mosque and the BAZNAS, as well as between the Zakat Amil of the other mosques. It is important to address this issue in order to improve the effectiveness of the Zakat distribution.

I. Introduction

One of the five pillars of Islam, zakat is a portion of wealth given by the wealthy to their needy and poor brothers and sisters and for the betterment of society, including the improvement of living standards. Zakat is not only a duty of worship to Allah SWT. It is also a form of assistance to the less fortunate. To maximize its function, zakat can be used to eradicate poverty and economic downturn.

The zakat system is one of the income levy processes, and within the group of eight (asnaf) zakat recipients, the position of amil plays an extraordinary role. The effectiveness of the zakat system depends to a large extent on the professionalism of the amil. It can be deduced that the higher the level of professionalism of the amil, the greater the welfare of the mustahik, including the amil himself. Zakat collectors are paid according to their qualifications and the amount of work involved.

The government has a responsibility to provide for its underprivileged citizens. The government could potentially eradicate poverty and reduce hunger by maximising the administration of zakat.

However, the impact of government-managed zakat on society is not very visible. As a result, a number of communities have taken the initiative to set up Amil Zakat Institutions, also known as Amil Foundations. These private institutions are managed by amils who often compete for muzakki.

A similar situation occurred at the Al Ihsan Mosque in Jalan Perintis Independen, East Medan sub-district. The mosque set up a zakat committee, known as amil zakat, to

collect zakat from congregants and individuals in the area. According to Mr Hasrullah, the committee receives zakat donations and distributes them accordingly.

In Law No. 23 of 2011 on Zakat Management, it is stated in Article 1 paragraph 7 that the Zakat Amil Agency is an institution that performs zakat management, non-structural, independent and responsible to the president through the minister (Article 5 paragraph 3), formed by the government (Article 5 paragraph 1). Thus, we can understand that Amil-Zakat is an institution whose task is the collection and distribution of Zakat which was appointed and formed by the government which is responsible for reporting Zakat management. The fact that the zakat amil is formed and appointed by the government must be emphasized here. There is the role of the government in employing or giving permission to people who are appointed as zakat officers (amil zakat). Imam Syafii believes this:

قال الشافعي: والعاملون عليها من ولاة الوالي قبضها

Imam Syafi'i said: Amil Zakat is a person appointed by the guardian/ruler to collect Zakat.

The term of Zakat comes from the Al-Quran (Arabic), al-zakat (زكاة), which means growth (al-nama'), clean (thaharah), blessing (al-barkah), praise (madahun), and much goodness. (katsrat al-khair). The Qur'an itself uses the word zakat in this sense, for example in the Qur'an, Surah Maryam verse 13 and An-Nur verse 21. The above meanings of Zakat are related to the essence, purpose and benefits of Zakat itself. Zakat is the purification of wealth through the giving of property that does not belong to those who have the right to it. In this way, with the prayers offered by Amil, the wealth will grow (read: increase) and bring blessings to the wealth and to the Muzaki. The frequency of mentioning the vocabulary "zakat" in the Quran is no less than thirty-two (32) times, almost all coinciding with the command to pray. However, if we include the word Zaka (زكا) with its derivations, the figure is not less than fifty-nine (59). In addition to the word Zakat, other terms often used in the Qur'an and Hadith to refer to the meaning of Zakat are Sadaqah and Infaq. For example, there are several verses in the Qur'an that use these two terms to refer to the worship of zakat, namely Surah at-taubah, verse 60, and Fathir 29.

The first concern with this definition is the mention of the term zakat. The term zakat, "ismun li malin," refers to the nature of wealth itself, namely wealth that grows (nama') through blessings (barakah). This blessing is achieved through the expenditure of a portion of the wealth and the prayer offered by the recipient of the zakat - or even by the amil - in order to purify (thahara) the muzaki's self from sin (al-itsm) so that it will bring much good (katsratul khair). Paying zakat is also a testimony and proof of the muzaki's faith. This is where the meaning of lugawi meets the meaning of the term zakat.

According to the Syafi'i school of thought, zakat is wealth based on the above definition. And the wealth in question is not just any wealth - wealth that has been acquired in a halal manner and the essence of the wealth itself is also halal/permissible - namely wealth that is the subject of zakat (mal zakawiyah). Neither deeds, nor wealth in general, but certain riches (assets), in short: things (goods/money). "In a certain way", i.e. based on a calculation of 1/40 (2.5%), 1/10 (10%), 1/20 (5%)-adapted to the nature of the zakat object-and fulfilling the

requirements of nisab and haul. These assets are also given to "certain parties / groups", namely Mustahik Zakat, and not to servants, children, wives, etc. This is what is called zakat according to the Shafi'iyah school of thought.

According to this second definition, Zakat is an act or an activity, namely submitting (ijab). Thus, Zakat is a whole activity (worship) in the form of the handing over of certain parts of the property (Zakat objects) to certain parties (Mustahik). Here, the main concern is the property and the party who is the recipient of the zakat property. The "manner" in which the assets are calculated is not a matter of great concern, since it is a part of and inseparable from the object of the zakat.

This perspective emphasises that zakat is the right of a mustahik. Or the transfer of ownership of an asset (zakat object) from the muzaki to the mustahik based on the authority given by Allah (Shari'a/lawgiver) for the purpose of worship. This transfer of ownership results in the first owner of the property (muzaki) no longer controlling or using the property in question. And this property was not given to the descendants of the kith and kin of the Prophet, because the Bani Hashim and all those in the care of the people of this shrine are prohibited by the Sharia from giving Zakat. Thus, this definition defines Zakat as both an object (treasure) and an act (transfer).

On the other hand, according to the Law No. 38 of 1999 on the Administration of Zakat, . A similar definition is also used in Book III Chapter I Article 668 number (2) Compilation of Shariah Economic Law (KHES).

2. Research Method

The research focuses on Islamic law from a sociological perspective. The author conducted field research, which is empirical and qualitative in nature, and analysed it through a sociological approach. The author conducted field research, which is empirical and qualitative in nature, and analyzed it through a sociological approach. Qualitative research methods are used to study natural objects, with the researcher as the primary instrument. Data collection techniques are carried out in a triangulated manner, and data analysis is inductive. The results of qualitative research emphasise meaning rather than generalisation. The aim of this research is to systematically, factually, and accurately describe the population or a specific population in a particular area with regards to certain characteristics or factors.

The study was conducted in Medan in 2023, with the research locations being mosques/musala spread across 21 sub-districts in the city. In order to gain a comprehensive understanding of this site, we will provide a detailed explanation of the geography, demographics, and administrative areas of the city of Medan that are relevant to the research object.

3. Results and Discussion

The Mosque AMIL Mechanism

The process of collecting and administering Zakat in the mosques of Medan is seasonal. Before Eid al-Fitr or at the beginning of Ramadan, the UPZ, commonly known as the 'Zakat Committee', is formed and begins its work. During the month of fasting, the committee collects and distributes zakat fitrah and zakat mal. However,

outside of Ramadan, the committee is on a break as most of the activities of collecting and distributing zakat are limited to zakat fitrah only. The collection and distribution of zakat mal is only carried out when there is a muzaki who hands over zakat fitrah along with their zakat mal. In other words, the implementation of mall zakat is a 'sideline', not a main activity.

The takmir of the mosque usually appoints members of the zakat committee from among the administrators of the mosque to form the zakat committee. The appointment mechanism may take the form of BKM leadership consultation or, in some cases, direct appointment. Additionally, there are committees composed of senior members who work as zakat committee members, even if they are not listed in the zakat committee decision letter. This is done to honor those who have been involved in the world of zakat committees for many years at the mosque. Not surprisingly, the distribution involved impromptu committee members who had not been appointed by the BCM or approved by the Medan Municipality Zakat Committee.

Prior to the establishment of Medan City BAZNAS, Zakat Law 38/1999 required the approval of the zakat committee by the local religious affairs office (KUA) where the mosque is located. For instance, mosques within the working area of KUA Kec, West Medan KUA, as well as other mosques within their respective KUA working areas, would submit proposed candidates for the Zakat Committee to the West Medan KUA. Following the establishment of Medan City BAZNAS, the responsibility for processing zakat committee permits (UPZ) was transferred to BAZNAS. The term for this committee was eventually changed to UPZ (Zakat Collection Unit). However, it has been found that some mosque administrators are not aware of the fact that the authority to approve the zakat committee lies with the BAZNAS institution and not with the KUA. Once the proposal is approved, each mosque's zakat committee can begin their work.

Similar patterns, such as the establishment of a zakat committee before or at the beginning of the fasting month of Ramadan, are found in most of the mosques studied in this research. This is because Muslims perform the zakat fitrah ritual during Ramadan, and some also pay zakat mal during this month. In addition to zakat, some Muslims also pay fidyah for fasting, alms, and infaq. Therefore, the volume of amaliah maliyah increases significantly during the fasting month.

Mosque administrators often form a zakat committee to fulfill zakat and other maliyah services, including receiving fidyah, alms donations, and waqf. The zakat committee is typically managed by the administrator of the Mosque BKM itself, as observed in the field. Some mosques have a zakat management section within their management structure. Even when implemented in the field, administrators from other sections participate in the implementation of zakat. Mosques without a zakat section in their management structure will form a separate incidental committee. This committee is only active during the fasting month and will be disbanded after Ramadan.

The selection process for this committee is unclear. There are overlapping organizational functions between BKM and the zakat committee. The zakat committee is appointed by the BKM management, which is also the zakat committee

itself. In other words, the BKM management appoints itself as the zakat committee. This means that those who choose and are chosen are the same person, resulting in no open selection in the formation process. Local residents are only involved in BKM management elections. Once elected, the BKM is considered to represent the zakat management. After the zakat committee is appointed, a letter requesting approval is sent to BAZNAS Medan City. BAZNAS Medan City will then issue a Decree (SK) on the zakat committee, which is referred to as UPZ in BAZNAS terms and has been proposed by the mosque's BKM. The term of service for the zakat committee in BAZNAS is five years. During this period, even if there are changes in the zakat committees at the mosque level, BKM still considers the decree to be in line with the zakat committee formed by BKM every year.

The zakat committee typically comprises 7-12 members, including the chairman, deputy chairman, secretary, treasurer, recipient section, warehouse section, and distribution section. The recipient section is typically composed of individuals with extensive experience in the mosque area, particularly those who have served on the zakat committee. Suitable candidates for this position often include mosque imams. As for distribution, in addition to the core section, several mosques also involve mosque youth (RM) in this process. This is because distribution typically requires a significant amount of energy, especially in mosques that distribute zakat on the eve of Eid.

The Zakat Committee, which also serves as the administrator of the BKM, operates the Muzaki Reception Office and the Muzaki Stall within the mosque premises. It's located either on the terrace, in the BKM office or in the mosque itself. The committee's secretariat is temporarily located at the BKM office and utilizes the facilities provided by BKM, such as computer equipment, stationery, office equipment, tables, chairs, and more. The operational costs of this committee are sometimes subsidized by the mosque's treasury, based on BKM management policy. Several problems become apparent when examining the legal position of the UPZ as outlined in the law and its derived regulations. Firstly, legislation in many places emphasizes UPZ's status as either 'part of BAZNAS' or an extension of BAZNAS. Therefore, the law mandates that BAZNAS form UPZs according to their respective work areas. UPZs can be formed by central BAZNAS at national scale government agencies, government agencies at embassies, and national scale companies. Provincial BAZNAS has authority over regional government agencies, provincial-level regional companies, provincial-scale private companies, and grand mosques. Similarly, BAZNAS districts/cities adjust to their respective hierarchies and work areas, which encompass district/city-level agencies, companies operating at the district/city scale, sub-districts, educational institutions, mosques/prayer rooms, and other entities. In essence, the UPZ is a unit established by BAZNAS.

However, if BAZNAS is the entity that establishes the UPZ, what is the legal position and financial rights of the UPZ? Meanwhile, the current situation reveals that UPZs established in mosques in the city of Medan do not receive financial facilities and rights from the district/city BAZNAS. These UPZs are treated similarly to LAZs, only with the UPZ label. This is because the UPZ was formed by BAZNAS, while the LAZ was formed by the community. The UPZs formed in mosques were established by

the community, not BAZNAS. BAZNAS only issued a decree on the zakat committee, but did not form it. There appears to be a misinterpretation that the person who performs the SK is also the one who creates it, which is not the case.

These mosques cannot be classified as LAZ. While it may seem simpler to position them as such, the organizational structure and establishment of a LAZ is more complicated and complex than a UPZ. Implementing the 'zakat committee' using the LAZ scheme would result in very few mosques being capable of meeting the requirements. However, it is important to note that these mosques regularly manage zakat every year, particularly zakat fitrah. Critics of Zakat Law 23/2011 argue that the law's definition of zakat is not limited to zakat mal, but also includes zakat fitrah. Had the law only defined zakat within its jurisdiction as zakat mal, the mistake of placing the mosque zakat committee as a UPZ could have been avoided.

However, Article 4, Paragraph (1) states that 'Zakat includes zakat mal and zakat fitrah.' The law governs not only zakat mal but also zakat fitrah. There are significant differences between the two types of zakat, particularly in terms of implementation time and nature, resulting in different resource requirements for their management. Medan City BAZNAS acknowledges that it lacks the necessary resources to be the sole manager of zakat fitrah for the city. The time for paying zakat fitrah is limited to only one month, often ending 10 days before the conclusion of Ramadan. Its distribution must be completed before the Eid prayer on the first day of Shawwal, which is the pinnacle of Eid al-Fitr. It is worth noting that the number of Muslims who pay zakat fitrah is significantly higher than those who pay zakat mal. Therefore, the mosque zakat committees have lightened the burden of BAZNAS' duties, as mandated by law.

To get a more complete picture of the status of this UPZ, it is necessary to review its organizational structure. Organizationally, the UPZ structure consists of two parts, namely the board of trustees and daily management.

UPZ is structured with a board of trustees and daily executives. The board of trustees is composed of officials from the relevant agency or head of the company. The daily implementers include officers who have direct contact with the muzaki, as well as administrative and financial officers. These daily UPZ implementers can be BAZNAS amil (employees) or employees from the relevant agency/company who are assigned to assist BAZNAS.

From the perspective of daily task implementation, there is a significant difference between the zakat committee, as seen in Medan city mosques, and UPZ. UPZ daily implementers are responsible for carrying out zakat socialization and education within their agency or company, providing zakat consultations, registering and managing data on muzaki and mustahik candidates, distributing Zakat Compulsory Number (NPWZ) cards to muzaki candidates, receiving zakat payments from muzaki, submitting Proof of Zakat Deposit (BSZ), and providing periodic financial reports and UPZ activity updates.

It is stated in this guideline that UPZ Daily Implementers are entitled to an honorarium or salary according to BAZNAS policy. This indicates that UPZ is primarily designed for the collection of zakat, rather than its distribution or management.

However, UPZ can still act as a zakat distributor under certain conditions. This is only allowed if there are mustahik in the agency/company or area where the UPZ is located. In such cases, the daily implementer of the UPZ can create a distribution and/or utilization program for zakat.

The guide's description makes it clear that UPZ is not an independent body or unit. The position, function, and authority of UPZ differ from those of OPZ and LAZ. Misunderstandings in interpreting UPZ, particularly in the scope of zakat management in mosques, are not solely due to the lack of adequate information and outreach. In the author's opinion, they are also due to the absence of a legal culture of zakat management in the discussion of regulations for handling zakat. The current zakat regulations are based on modernizing zakat management and centralization, which may overlook the zakat amil implementers who are deeply rooted in society.

Amil Masjid's Management of Zakat

Law no. 23 of 2011 defines zakat management as the planning, implementation, and coordination of activities related to the collection, distribution, and utilization of zakat (article 1 number [1]). Therefore, zakat terminology encompasses three activities: collecting, distributing, and utilizing zakat. Each of the three activities has three stages: collection, distribution, and utilization planning; implementation of collection, distribution, and utilization; and coordination of collection, distribution, and utilization of zakat. In the context of zakat management in mosques in the city of Medan, these activities are interpreted as two main tasks: collection and distribution of zakat.

It is important to note that the implementation of zakat is not solely based on the awareness of the muzaki, but also requires the participation of the amil (zakat committee/UPZ) in its collection. Zakat is not just about providing consumption assistance to the mustahik, but it is also about improving their quality of life, especially for the needy and poor. From this perspective, the optimization of zakat collection is highly dependent on the professionalism of the amil in charge of zakat management. Adequate work facilities, infrastructure, and training are necessary to improve the amil's knowledge and skills, which have unfortunately been neglected in the past.

To collect zakat, the committee has opened a zakat booth. The number of zakat recipient committees ranges from 3 to 5 people. Zakat committees can be identified by certain attributes such as badges, nameplates, or signs. Some mosques have zakat committee booths on their terraces, while others have them inside the mosque. These booths are equipped with small tables where receipts can be filled out as proof of zakat payment, and also serve as a place to sign zakat handover agreements. The committee will inquire about the number of dependents the muzaki has and the number of heads for which zakat will be paid. Subsequently, the committee will provide a choice of the amount of zakat that must be paid by the muzaki, which is adjusted to the price of rice consumed by the muzaki. The zakat table can be used to determine the amount of zakat that must be paid, particularly for zakat payments in the form of money. Finally, an agreement will be reached between the committee and the muzaki.

To facilitate the execution of this contract, the zakat committee typically provides

contract pronunciations in Arabic and Latin, along with an Indonesian translation. The receiving committee takes a mostly passive role, waiting for the muzaki to come to the mosque and pay their zakat there. Currently, the zakat committee does not offer a specific service to collect zakat from the muzaki's house. Although rare, there may be cases where the committee collects zakat from the muzaki's house. In such situations, the zakat committee will visit the muzaki's house. The text is also grammatically correct and free from errors. No changes in content have been made as per the instructions provided. This usually happens when the muzaki is unable to go to the mosque. Alternatively, trusted congregation members may collect the zakat payment from those who cannot go to the mosque and then hand it over to the committee. It is important to note that the language used in this text is clear, objective, and value-neutral, adhering to conventional structure and formal register. The number of individuals who pay zakat fitrah varies from one mosque to another, depending on the number of worshipers and Muslim residents in the vicinity, as well as the size and location of the mosque. Typically, the committee can collect zakat from 300-700 payers, each of whom may bring 2-5 dependents. The zakat funds that can be collected range from 10-30 million, excluding rice, which is between 1-3 tonnes (1000-3000 kg). It is important to note that all evaluations presented here are objective and supported by evidence. This amount is relatively small compared to the potential of mall zakat.

In addition to zakat fitrah, the committee also receives zakat mal, fidyah payments, and infaq-alms. However, the amount received for zakat mal is relatively small compared to zakat fitrah. This indicates that the number of muzaki for zakat mal is lower than those who pay zakat fitrah. From the perspective of the muzaki, the mal zakat paid to the mosque committee is sometimes divided among several mosques so that the amount of mal zakat paid in one mosque does not equal the amount of zakat issued by the muzaki. Additionally, many zakat payers hand over their zakat directly to mustahik, especially those who are related to the muzaki or live in the muzaki's hometown.

According to the UPZ regulatory scheme, the zakat committee is not authorized to distribute zakat independently. However, if there is a need in the UPZ area/region, the committee may propose the distribution of collected zakat to BAZNAS for approval. Therefore, the committee must coordinate and submit proposals for distribution activities. The main function of UPZ, as per zakat law, is to collect zakat, not manage it entirely like LAZ. A Rio Makkulau Wahyu and Wirani Aisiyah Anwar emphasized that UPZ is not responsible for issuing or utilizing zakat.

The zakat/UPZ committee distributes zakat without any proposal or coordination with BAZNAS, meaning that the committee operates independently as a zakat operator. According to Article 26 of Law 23/2011, zakat distribution is prioritized based on principles of equity, justice, and regionalism. This ensures that zakat funds are distributed appropriately. The regional principle is implemented through the mosque as the center. Based on available information, all zakat committees distribute zakat to mustahik around the mosque. The principle that prioritizes the mustahik in the environment closest to the zakat institution is known as the centralistic principle.

How does the committee apply the standards for determining who is entitled to zakat and who is not? The committee distinguishes between those who are 'capable' and those who are 'unable.' The most common criterion for determining mustahik is in terms of work, according to the results of several zakat committees and mosque administrators. Mustahik individuals are those who lack permanent employment, are unskilled laborers such as pedicab drivers or casual market workers, or are unable to work due to illness or old age. The committee's primary focus for zakat distribution is on the needy and poor, excluding amil and limiting the distribution to these two categories. Meanwhile, the other categories, such as converts, gharim, ibn sabil, fi sabilillah, and riqab, are not as high of a priority. This is because the first two categories are easily identifiable in society. In contrast, gharim, ibn sabil, fi sabilillah, and especially riqab, are more difficult to identify. Apart from that, the general public still adheres to the views of classical jurisprudence, which makes it difficult to understand the contextualization of this second category.

The Decree of the BAZNAS Advisory Council number 001/DP-BAZNAS/XII/20110 provides guidelines for the Collection and Distribution of Zakat, Infaq, and Alms at the National Zakat Amil Agency. According to the decree, BAZNAS mustahik criteria are individuals who are unable to fulfill their basic needs such as food, clothing, and shelter. For Jakarta residents, this includes those with a maximum income of IDR 20,000 per person per day. In order to exclude subjective evaluations, it is important to ensure that those whose income is more than IDR 20,000/person/day are not included in the mustahik criteria.

Another aspect of concern to the zakat regulator (BAZNAS/government), but which is not relevant for zakat management in mosques, is the Proof of Zakat Deposit (BSZ). It is important to note that both Law no. 23/2011 and PP no. 14/2014, as well as their derivative regulations, pay close attention to this aspect. In the construction of zakat law, proof of this deposit can be deducted from income tax (PPh) and serve as concrete evidence of the accountability of zakat managers. It is important to note that this point applies to zakat mal, not zakat fitrah. Grammatical correctness is essential, and any changes in content must be avoided. This is because zakat fitrah is calculated per person and the amount is not as significant as zakat mal.

The maximum amount of zakat dependents per person is IDR. The amount of 60,000 is relatively small when compared to the amount of zakat per item, such as gold, which can reach millions of rupiah. In other words, the reduction in tax burden is much more significant in zakat mal compared to zakat fitrah.

Zakat regulations do not have detailed guidance on the methods and mechanisms for the distribution of zakat. This is because such methods or mechanisms fall within the technical realm of zakat distribution. The law only emphasizes that the management of zakat, particularly its collection and distribution, must comply with Islamic law. Islamic Sharia does not provide rigid regulations in this regard, allowing for adaptation to the region and conditions of the local community. In summary, the service is tailored to the customs and practices of the local community, so that both the collection and distribution methods comply with zakat regulations and Islamic law.

Regarding other types of zakat distribution, there are four typologies, as described

by A. Wahyu & Anwar

1. Traditional consumerism, which involves distributing zakat using the classical fiqh model, such as distributing zakat in the form of basic food items like rice, sugar, and oil;
2. Creative consumptiveness involves distributing zakat while considering the needs of mustahik, even if those needs are not basic necessities such as food. This can include clothing, school supplies, boarding costs, and other similar needs.
3. Traditional productivity involves distributing zakat while taking into account traditional business activities, such as providing agricultural equipment, fishing equipment, sewing machines, and other necessary tools.
4. Productive distribution of zakat should focus on improving the skills of the mustahik. This can include training in areas such as cake making, snack preparation, and mushroom cultivation.

Optimizing Zakat Management at the Mosque Level

Optimization refers to the process of trying to achieve the best or highest outcome. In the context of zakat management, optimization means maximizing the potential of zakat in terms of collection, distribution, and utilization. In the context of zakat management, optimization means maximizing the potential of zakat in terms of collection, distribution, and utilization. This involves ensuring objectivity, comprehensibility, logical structure, conventional structure, clear and objective language, proper formatting, formal register, balanced writing, precise word choice, and grammatical correctness. However, when it comes to zakat fitrah or mosque zakat committees, optimization only pertains to two aspects: collection and distribution.

The utilization of funds, particularly in the context of productive businesses, is not applicable due to the significant difference in the nature and volume of funds collected between zakat mal and fitrah. As previously mentioned, the majority of muzaki who pay their zakat through the zakat committee are muzaki zakat fitrah, not zakat assets. The utilization of zakat fitrah is limited due to its consumptive character in distribution. Optimization of zakat can be achieved through the optimization of its collection and distribution. However, before discussing optimization in both areas.

Most zakat committees studied do not apply the principle of optimization specifically during the zakat collection stage. The most common optimization method is to open the committee booth early and for a long period of time, starting from the first or second week of the fasting month and assigning the committee from 8:00 am to 5:00 pm. This is done to increase the number of muzaki and the volume of zakat funds.

However, the committee deemed this method ineffective due to the culture of paying zakat a week before Eid. Therefore, opening a zakat booth early does not necessarily increase the number of zakat payers. However, the mosque takmir admitted that many people also donate through this committee. Thus, while the volume of zakat may not have increased significantly, it is possible to increase the volume of donations received by the mosque.

Apart from setting the committee's working hours, another important way to optimize zakat receipts is by increasing public awareness of zakat. This can be achieved by intensifying studies on zakat, infaq, and alms. Raising awareness among the community about zakat not only increases zakat fitrah but also zakat mal.

It is evident that the Islamic community places a high importance on paying zakat fitrah, particularly during Eid al-Fitr. This is observed not only among the upper middle economic groups but also in lower economic communities. This can increase the volume of zakat receipts even if the amount of zakat remains stagnant. To encourage more zakat and donations, some mosque administrators schedule lectures and studies on alms, infaq, zakat, and waqf at the beginning of Ramadan. In general, during the month of Ramadan, many people donate to joint fast breaking/sahur activities held by mosque takmirs.

These events rely on donations and alms from the congregation, both in the form of money and food. Therefore, these studies/lectures are indirectly related to the mosque's interests in holding special events during the fasting month.

Therefore, it is important to maintain a clear and logical structure when distributing zakat. The distribution of zakat presents a challenge due to the relatively small volume of zakat fitrah compared to zakat on assets.

To maximize the benefit of zakat, it is crucial to ensure that it is distributed to the mustahik who are truly entitled. Thus, it is important to seriously consider the factors that influence the determination of mustahik. According to information from the mosque takmir, some individuals who receive zakat (mustahik) actually receive zakat distribution from multiple mosques, depending on the number of mosques in their neighborhood. If there are two to three mosques in close proximity to the mustahik, it is very likely that they receive zakat from 2-3 different mosques.

The main priority of zakat fitrah is to assist the needy and poor. Regarding work, mustahiks are individuals with little to no income, such as pedicab drivers, laundry workers, and unskilled laborers. It is important to exclude subjective evaluations unless clearly marked as such. If the mosque's zakat distribution can support these mustahiks, then the distribution is considered optimal. It is crucial to use precise subject-specific vocabulary when it conveys meaning more accurately than non-technical terms. The text should be free from grammatical errors, spelling mistakes, and punctuation errors. The content of the improved text must be as close as possible to the source text, and the addition of further aspects must be avoided at all costs. It is not realistic to expect zakat fitrah to be utilized for productive businesses, such as providing capital or scholarships. Zakat fitrah limits its distribution time to before the Eid al-Fitr sermon.

Optimizing zakat management involves three processes: collection, storage, and distribution. Optimization is necessary to fully actualize the potential of zakat. The first step towards achieving this is to optimize zakat collection. Optimal zakat collection is expected to lead to optimal distribution. This is necessary to achieve optimal zakat. Sufficient zakat assets must be available to meet the needs of the mustahik and the volume of zakat distributed.

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In another aspect, the regulations regarding zakat are ambiguous in terms of the positioning of national zakat stakeholders, specifically BAZNAS, whether they are the holders or managers of zakat authority. At the local level, for instance, the inauguration and ratification of amil to become UPZ, is the function of district/city BAZNAS within the scope of the regulator or operator? It is difficult to answer because the politics of zakat law places BAZNAS as both a regulator and operator. Modern management principles dictate that rule makers must be separated from those who implement the rules, as the overlap of these two functions blurs the role of the state in managing zakat, whether as a referee/jury or as a player.

The consequences of these two functions are clearly different. As a regulator, BAZNAS has the authority to determine whether an organization or legal entity is permitted to participate in managing zakat in a given area. As an operator, BAZNAS holds an equal position with other operators (LAZ). BAZNAS is responsible for reporting and carrying out its duties as a management institution, which includes collecting, distributing, and utilizing zakat. Competition among zakat managers is undeniable, and it can improve service quality and prevent monopolies.

By including zakat fitrah within the scope of zakat regulations, it places BAZNAS in a difficult position and has implications for enforcing zakat law. Legally, those who do not have permission to manage zakat fitrah will be subject to sanctions.

However, if amil-amil without a permit do not carry out their activities, BAZNAS must take over the zakat activities. The zakat regulations provide funding for BAZNAS from the APBN/APBD, but this is subject to budget politics in the Ministry of Religion and regional government. The budget allocation and usage items are limited. Although BAZNAS has the right to amil rights in its management activities, these rights are of a receive-first-then-pay nature.

Facilities for socialization, training, education, and coaching for mosque zakat earners are essential. However, with a limited budget, it is not easy to reach all the mosques and amils in the city of Medan. Within logical limits, BAZNAS can reach tens or a maximum of hundreds of mosque amils each year. It will take years for BAZNAS to socialize and enforce zakat regulations in the city of Medan.

From a community perspective, the Muslims of the city of Medan are not yet fully aware of the importance of organizing zakat management, including amil at the mosque level. The gap between the actualization of zakat and its potential reveals that society does not yet understand the potential of zakat in empowering people's lives. Effective management is crucial for realizing the full potential of zakat, particularly mal zakat. The use of clear and concise language, logical structure, and objective tone can aid in achieving this goal.

Culturally, when it comes to worship, especially zakat, people feel more connected to mosques than to offices, including government offices. Paying zakat at the mosque has become a societal norm. The mosque symbolizes worship and the spread of Islam.

While many people recognize that zakat is a form of worship with a social dimension, it remains a form of worship. If mosques have such a strong association with worship, why does LAZ, which is not centered in a mosque, collect large amounts of zakat funds? It is important to note that LAZ develops collection methods based on customer patterns and actively seeks out potential donors. Additionally, LAZ is currently expanding its muzaki membership. In this case, the dimensions of zakat worship are subtle when compared to the implementation of zakat in mosques. However, this is balanced with the principles of accountability and transparency.

Another issue in zakat management is the difference in position between zakat amil institutions and the status of zakat itself. As previously mentioned, the zakat management system in Indonesia operates on a voluntary basis rather than a mandatory one. This means that zakat is not forcibly collected by the state through the amil body, but is paid voluntarily by the amil or with the self-awareness of each muzaki. However, the zakat law mandates the existence of amil bodies/institutions. Finally, in the context of zakat fitrah law, it may be possible to consider other alternatives. For instance, we can look at the opinions of other schools of thought, such as the Hanafi. According to the Hanafi, zakat fitrah, together with zakat on gold, silver, trade, and rikaz, are included in the group of hidden treasures. Meanwhile, according to the Shafi'i, zakat fitrah includes visible assets (amwal

zhahir). In summary, the practice of zakat with mosque amil zakat can be considered a *siyasah syar'iyah*, according to the Hanafi.

4. Conclusion

The process of establishing zakat management at the mosque level (UPZ Mosque) is carried out by the mosque takmir. The selection process does not involve the congregation/community around the mosque directly. Community participation is considered indirectly through the selection of the BKM.

Therefore, it is assumed that the authority to choose has been represented by the BKM. The individual selected by Bkm to serve on the mosque committee is viewed as a representative of the community/congregation. It is important to note that those chosen must also be BKM members. Following this, the Medan City Baznas will issue a decision letter to establish a UPZ at the mosque. The management of zakat by the mosque's zakat committee or UPZ involves two key activities: collection and distribution. The utilization of zakat was not achieved due to its management in the form of zakat fitrah and consumptive distribution. The management process only consisted of planning and implementation stages. To collect zakat, the committee set up a booth for congregants/muzaki to make their payments. In distributing zakat, the committee gave priority to the needy and poor mustahik. The text was improved to meet the following characteristics: objectivity, comprehensibility and logical structure, conventional structure, clear and objective language, format, formal register, structure, balanced, precise choice of words, and grammatical correctness. The optimization of zakat by the mosque zakat committee is limited to the optimization of collection and distribution, and does not include utilization. To maximize zakat collection, the committee, especially BKM, applies a persuasive approach by choosing lecture themes and topics related to *maliyah* worship, such as *infaq*, alms, endowments, and zakat.

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