

IMPACT OF ZAKAT MANAGEMENT THROUGH 'AMIL INSTITUTIONS AND MASJID ON SOCIAL DEVELOPMENT IN MALANG CITY

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Abstract

The amount of benefits of zakat as an instrument of the distribution of income in Islam depends on how the management of zakat conducted by the institutions of Zakat, Infak, and charity Managers (ZIS). In Indonesia BAZNAS (Badan Amil Zakat Nasional) and LAZ (Lembaga Amil Zakat) are two institutions that are authorized to manage zakat, but both institutions are not much chosen Muzzaki as a place to pay zakat and prefer to pay zakat through Masjids. Compared to the Masjid and BAZNAS in Malang, LAZ has been managing ZIS well, creative, and innovative. This research aims to determine the dynamics of the ZIS management conducted by formal zakat institutions consisting of BAZNAS and LAZ, as well as Masjids as the institution chosen the majority of Muzakki in paying zakat.

Keywords: ZIS, LAZ, Mosque, Zakat fund Management.

I. Introduction

Poverty becomes a matter of all countries of the world, including developed countries or developing countries (Alidyan K, 2013), not even today but poverty and poor people have been known since the past era (Qardhawi, 2007). Indonesia as a developing country is also not detached from the problem of poverty. With the poverty line, Rp 401.220,-/capita/month the number of poor people in Indonesia as much as 25.95 million people or reach 9.82 percent of the Indonesian population (BPS, 2018). Compared with the year 2000 which reaches 19.14 percent, the percentage of the poor population has decreased by about half. Malang is the

second-largest city in East Java after the city of Surabaya.

Compared with 37 Regency/city in East Java, in the year 2017 Malang is a level II area with a percentage of poor people (i.e. 4.17 percent). Nevertheless, it does not mean that the city of Malang does not face the problem of poverty because it is the lamest income distribution. The inequality of this revenue distribution is demonstrated by the Gini index indicator of 0.42. (Anam, 2018; Ratri, 2018; Statistics, 2019)

There have been many efforts that the government has done to lower the percentage of poor people and reduce the inequality of revenue distribution through

various programs. Among these programs are IDT (left village Inpres), JPS (social safety net), BLT (Cash direct assistance), and PIS (Sehat Indonesia Program). There is a decline in poverty but slow running, not worth the number of funds in the implementation of these programs. Islam as a religion adopted by the majority of the population of Indonesia has the instrument of distribution of income among the community members, namely Zakat, Infak, and charity. The benefit of zakat is not only for the personal life of the recipient (Mustahik) and his payment (Muzzaki) but also for the life of society (Qardhawi, 2007). In the economic aspect of Zakat helped to help economic development either directly, or indirectly (Masyhur, 2002). (Even Qardhawi, 2007) stated that Zakat is the first instrument to contain social security.

The number of zakat benefits can be achieved depending on how zakat is managed. The management of Zakat, of course, is based on the Qur'an and Hadith, as well as examples of the implementation of Rasulullah ﷺ and Khulafaur Rasyidin. The implementation of Zakat management was led by the government by appointing the officers of Zakat to collect it from the rich and channel it to eight *asnaf*, namely the poor, impoverished, amil, *muallaf*, slaves, people who owe, Fi Sabilillah, and Ibn Sabil. Nowadays, the management of zakat in

Islamic countries or Muslim-majority countries is a variety of forms. Some Islamic countries such as Kuwait, Jordan, Iran, Iraq, Bangladesh, Bahrain, and Egypt do not require the inhabitants to pay Zakaah. While the countries of Pakistan, Sudan, Libya, Saudi Arabia, and Yemen oblige the inhabitants to pay Zakat (Omar, 1995).

According to the research results (Ekawaty, 2012) and (PIRAC, 2008) The fact that there are still many Muzakki who choose to pay zakat through the Masjid compared through BAZNAS and LAZ as a regulatory institution of zakat which has been established legislation, as well as the standard management of the construction of Masjids raises the question: How exactly is zakat management done by BAZNAS, LAZ In detail the problem of this research is: How the dynamic management of zakat that is done BAZNAS, LAZ and Masjids both collection, and distribution and How the dynamics of planning, organizing, and supervision activities done by BAZNAS, LAZ, and Masjids.

Literature Review

Zakat management is defined as a collection and distribution activity of zakat. This definition is used by several researchers including Monzer KAHF (2000), Mannan (1993), Bahrom & Yacover (2006), Simanjutak (2006), and Norhaniza (2009). According to Indonesia Rules,

number 23 the year 2011 Zakat Management is the activity of planning, implementation, and organizing in the collection, distribution, and utilization of zakat. The distribution of zakat includes all activities of zakat distribution for consumptive purposes, while the utilization of zakat includes all activities of zakat distribution for productive purposes.

Agreeing with the opinions of Abdul Wahab Khallaf, Abdur-Rahman Hasan and Muhammad Abu Zahrah, Qardhawi (2007) stated that the task of collecting zakat from all treasures, both treasures of birth and inner treasures is the ruler (government). This is done by two reasons, namely, the first, many people who have left the obligation of zakat on all his possessions, both treasure of birth and inner treasures. Second, in total all the treasures are more or less a treasure of birth. Now the calculation of trade treasures (so easy to calculate the amount of money, the capital, profit, and loss and with that tax to be paid can be estimated) or money (the majority are stored in banks or other financial institutions).

Research conducted by (Tahliani, 2018), Wahab and Rahman (2011), Asmalia, Kasri, and Ahsan (2018) stated that good governance of zakat institutions will increase public confidence in the institutions of Zakat. Further research was conducted by Ayyubi and Saputri (2018) which resulted

that the impact of the ZIS distribution conducted by Baitul Maal Masjid Jogokariyan Yogyakarta was able to improve the welfare of the household and to reduce material poverty, spiritual poverty, and absolute poverty. Other research conducted by Farikhatusholikhah, Novianti, and Ali (2018) stated that from the calculation of the Zakat Village Index (ZVI) Bedono Village is included in the category "Good enough" and can be categorized as a village considered to obtain the aid of Zakat funds held by BAZNAS.

Research on the management of Zakat has been done, among them by Norhaniza (2009) for the management of Zakat in Penang and the Federal Territory; Sitisani (2010) in Bangkok, Thailand; Simanjutak (2006) in Medan; KAHF (2000) in Kuwait; Ahmed (2004) in Pakistan; Juwaini et al. (2008) in Indonesia; and Moses & Sapar (2008) di Brunei Darussalam; Study of Helmanita (2005) and Hamidiyati (2005) for the management of Zakat conducted by LAZ Dompot Dhuafa; Makhtar (2007) for MAIS (Majelis Agama Islam Selangor, Malaysia); and Bamualim & Najib (2005) on the PKPU (Pos Keadilan Peduli Umat).

Further research on the management of Zakat is done by (Tahliani, 2018) who discusses the contribution principle of good governance (good management) in strengthening the management of zakat in

Indonesia. According to (Tahliani, 2018), good governance is an important aspect in strengthening the performance of zakat institution. Therefore, his research aims to elaborate good governance on zakat institutions in Indonesia from the perception of Islam and analyze the contributions of each of the Five Principles of good governance (transparency, accountability, responsibility, independence, and fairness) in the institution of Zakat using Confirmatory Factor Analysis (CFA). His research results showed that the principle of transparency contributed to 60.4%; Principle of accountability 4.82%; A responsibility principle of 6.41%; and the independence principle of 53.3%. The results of this study stated that good governance in Indonesia zakat institution has been implemented in several aspects but still has not been applied comprehensively.

The board of Zakat in Indonesia is instrumental in raising zakat by maximizing certain inputs and outputs. Therefore, the performance of the board of Zakat should run effectively, efficiently, socialized, and have a major impact on reducing the level of poverty and the increased welfare of Mustahik (Al-Ayubi, Ascarya, & Possumah, 2018). The research (Al-Ayubi et al., 2018) aims to evaluate the efficiency of the Indonesian Zakat Institute (IZI), and scale will using the production approach. Besides,

this research also examines the source of inefficiencies of IZI. The study proposed a solution to improve IZI efficiency using the technique of Data Envelopment Analysis (DEA). The research input variable is the amount of amil, the number of volunteers, the number of offices, socialization fees, personnel costs, and operational costs. While the output Variable is the amount of zakat collected, distribution of the consumptive zakat, distribution of productive zakat, number of Muzakki, and amount Mustahik.

The research (Alkahfi, Taufiq, & Meutia, 2020) aims to determine the influence of accounting for zakat on public accountability BAZNAS and LAZ in South Sumatera province. Accounting information and transparency of acceptance of zakat affect the receipt of zakat funds. This research uses the descriptive use of the questionnaire, while the data analysis used is a simple linear regression analysis. The result of this research is the accounting of zakat has an effect on the accountability of BAZNAS and LAZ in South Sumatera province for 73.9%.

Some research above shows the growing number of research on the topic of zakat shows the increasing importance of zakat in supporting the modern economy in a territory even though the country. The management of zakat in various regions has

proved that zakat can be used as a solution for solving economic problems that are not completed by one of them is the problem of poverty. There has been a lot of empirical evidence from previous research that Zakat is instrumental in improving the standards of human life especially those who need help. Not only that zakat can also give a positive effect to the Muzakki and also the amil in terms of birth and inner welfare. Therefore, this research aims to determine how the dynamics of the management of zakat funds exist.

Research Methods

1. Types of Research

The study uses a qualitative descriptive approach. According to Sugiyono (2014), Qualitative research is done on a natural object, which is the object that develops what it is, not manipulated by researchers, and the presence of researchers does not so affect the dynamics of research

objects.

2. Location of Research

This research was conducted in Malang City. The selection of Malang city as the location of research is based on the consideration that the institution of Zakat Management in Malang City, both formal institutions, namely BAZNAS and LAZ, as well as informal institutions such as a Masjid.

3. Population and Research Samples

The population of this research is BAZNAS and LAZ located in Malang City, as well as Masjids that do ZIS management. Research Ekawaty (2012) (Nurlita & Ekawaty, 2018) found that there are as many as 18 LAZ operating in the area of Malang. Currently, there is a change in number. For the number of samples used as much as one BAZNAS, three LAZ, and four Masjids. The sampling method used is purposive sampling.

Table 1
Institutions Which Are The Object of Research

No	Zakat Institution	Name
1	Badan Amil Zakat Nasional	BAZNAS Kota Malang
2	Lembaga Amil Zakat	a) Yayasan Dana Sosial Al-Falah (YDSF) b) Yayasan Amal Sosial Ash- Shofwah (YASA) c) Baitul Mal El-Zawa
3	Masjids	a) Sabilillah b) Manarul Islam c) Jami' Kota Malang d) Muhajirin

4. Variables and Indicators Research

To achieve the objectives, which is to know the management of zakat both collection and distribution, as well as the

planning, organizing, and supervision activities done by BAZNAS, LAZ, and Masjids, the indicators used can be seen in the following table.

Table 2
Research Variables and Indicators

No	Variables	Indicators
1	Fundraising	Types of funds managed, distribution of fund payers, time of collection, ways to collect funds, ways to pay funds, methods of socialization, service programs to payers, the number of funds collected in a year
2	Funds distribution	Fund recipient groups, the timing of fund distribution, approaches used, forms of fund distribution, fund distribution programs, location of fund recipients
3	Planning	Duration of planning
4	Organizing	Separation of the collection and distribution of funds, the presence of the Advisory Council and the Supervisory Commission, the number of workers full of time
5	Supervision	The nature of the audit performed, the time of the audit

5. Data Retrieval Techniques

In this study, researchers used several data retrieval techniques, namely spreading questionnaires, deep interviews, documentation, and observations.

6. Data Analysis Techniques

The method of data analysis used by researchers is a method of descriptive analysis of methods used to describe the facts about the population systematically and this method will present the facts of the research results as they are (Kuntotjo, 2009).

In qualitative research, data analysis is the process of systematically finding and structuring the data obtained from interviews, field records and documentation, by organizing the data into categories, describing into units, conducting syntheses, arranging into patterns, choosing which ones are important and what to learn, and making conclusions that are easily understood by oneself and others (Sugiyono,2007).

7. Data Validity Test

Test the validity of data using triangulation techniques. According to Sugiyono (2014), triangulation is checking data from various sources in various ways and various times. Researchers use time triangulation by conducting interviews with informants at different times due to the busy reasons of other informants (Safitri, 2016).

8. Data Analysis Stages

According to Miles and Huberman (1992), activity in data analysis includes data reduction, display data, and conclusion.

II. Discussion

Table 3
Funds Managed by Zakat Institutions in Malang City

Zakat Institutions		Types of Funds Managed									
		Zakat		Infak		Sedekah		Kurban		Wakaf	
		2012	2019	2012	2019	2012	2019	2012	2019	2012	2019
BAZNAZ	BAZNAS Kota Malang	√	√	√	√	√	√				
LAZ	El-Zawa	√	√	√	√	√	√		√	√	√
	YASA	√	√	√	√	√	√	√	√	√	
	YDSF Malang	√	√	√	√	√	√	√	√		√*
Masjids	Manarul Islam	√	√	√	√	√	√	√	√		
	Muhajirin	√	√	√	√	√	√	√			
	Sabilillah	√	√	√	√	√	√	√	√	√	√
	Jami' Kota Malang	√	√	√	√	√	√	√	√	√	√

Source: Interview with the administrators of zakat institutions, questionnaires, bulletin 2018.

* = in 2019 plans to take care of official permission for the management of waqf funds.

There is no significant change in the type of funds managed during the research year all institutions of Zakat manage the funds of Zakat, Infak, and charity. In the year of research, almost all LAZ (except El-Zawa) and Masjids manage sacrificial funds. Not

all institutions are researched to manage Waqf funds, only four of which have this Waqf program. As for the YDSF, many donors are enthusiastic to deposit Waqf funds to manage.

Table 4
Muzakki and Zakat Collection Period in Malang City

Zakat Institutions		Muzakki				Collection Period			
		Limited		Unlimited		Monthly		Annual	
		2012	2019	2012	2019	2012	2019	2012	2019
BAZNAS	BAZNAS Kota Malang	√	√			√	√		
LAZ	El-Zawa	√ ^o	√			√	√		
	YASA			√	√	√	√		
	YDSF Malang			√	√	√	√		
Masjids	Manarul Islam			√	√			√*	√*
	Muhajirin	√	√			√			√
	Sabilillah			√	√	√	√		
	Jami' Kota Malang			√	√			√	√

Source: Interview with the administrators of zakat institutions, questionnaires, bulletin 2018.

^o = UIN staff and students' parents, * = all the time but crowded in the month of Ramadan.

From the results of the research, it is noted that there is no change in the Muzakki

category between 2012 and 2019. The Muzakki category on Baznas Malang City, El-Zawa, and Masjid Muhajirin is limited. In contrast, the Muzakki category at other Zakat institutions is not limited to consist of fixed and incidental Muzakki. In the period of collecting zakat, the majority of the institutions of Zakat in 2012 do the

collection of zakat every month and only Jami ' Masjid of Malang which is doing zakat collection every year that is during the month of Ramadan. In the year 2019, there was no meaningful change regarding the period of raising the Zakat fund except the Muhajirin Masjid which changed the period to annual

Table 5
Collection Methods Used by Zakat Institutions and the Muzakki Method of Paying ZIS, Sacrifice, and Endowments

Zakat Institutions		Collection Method				The Muzakki Method of Paying										
		Passive		Active		Deductible Finance section		Paying to the Office		Paying to the Office		Ease of Banking		Etc		
		2012	2019	2012	2019	2012	2019	2012	2019	2012	2019	2012	2019	2012	2019	
BAZ NAS	BAZ NAS Kota Malang			√	√	√	√					√		√		√
LAZ	El-Zawa	√	√	√	√	√	√	√	√	√	√	√	√	√		
	YASA	√	√	√	√			√	√	√	√	√	√	√		
	YDSF Malang	√	√	√	√			√	√	√	√	√	√	√		√
Masjids	Manarul Islam	√	√					√	√							
	Muhajirin	√	√	√	?			√	√				√	√		
	Sabillillah	√	√	√	√			√	√	√	√	√	√	√	√	√
	Jami'	√	√					√	√				√			

Source: Interview with the administrators of zakat institutions, questionnaires, bulletin 2018.

The majority of institutions of Zakat collect both actively and passively, Baznas actively conducts the fundraising of zakat while the Islamic Manarul Masjid and Jami ' Masjid just waiting for Muzakki that comes to pay the obligation zakaah on (passively) which

is awaiting the arrival of Muzakki to the Masjid to pay zakat or by giving a bank account number when there Muzakki request.

Among the payment methods made by Muzakki is to pay directly to the institution,

using the pick up of the ball (officers come to Muzakki to take zakat funds), and also utilize various banking facilities to raise funds from the Muzakki zakat. One method used only by two research institutions,

BAZNAS and El Zawa, is to debit zakat funds directly from salary/income Muzakki through the financial area where Muzakki works.

Table 6
Zakat Socialization Method in Malang City

Zakat Institutions		Face To Face Interaction		Print media		Electronic Media		Internet		Muzakki Service		Etc	
		2012	2019	2012	2019	2012	2019	2012	2019	2012	2019	2012	2019
BAZNAS	BAZNAS Kota Malang	√	√	√	√		√		√				
LAZ	El-Zawa		√	√	√	√	√	√	√			√	√
	YASA	√	√	√	√	√	√	√	√	√	√	√	√
	YDSF	√	√	√	√		√	√	√	√	√	√	
Masjids	Manarul Islam		√	√	√							√	
	Muhajirin	√	√	√	√		√		√				
	Sabilillah	√	√	√	√	√	√	√	√	√	√	√	
	Jami' Kota Malang											√	

Source: Interview with the administrators of zakat institutions, questionnaires, bulletin 2018.

During the period of research, five of the eight institutions were observed a significant change, which has held various activities and efforts to disseminate (Da'wah) of the obligation to pay zakaah for Muslims who have been classified as Muzakki. BAZNAS and Masjid Muhajirin in this case have actively utilized the Internet as media dissemination regarding zakat compared to

the previous research period. YDSF added a method of socialization using electronic media which was not carried out in the year 2012. Changes in socialization methods are also done by El-Zawa and Manarul Islam Masjid compared to the previous year by adding interaction with face to face in socializing

Table 7
Distribution of Zakat in Malang City According to Asnaf Recipients

Zakat Institutions		Fakir		Miskin		Amil		Mual-laf		Riqob		Gho-rim		Sabilil lah		Ibnu Sabil	
		2012	2019	2012	2019	2012	2019	2012	2019	2012	2019	2012	2019	2012	2019	2012	2019
BAZNAS	BAZNAS	√	√	√	√	√	√		√		√		√		√		√

Zakat Institutions		Fakir		Miskin		Amil		Mual-laf		Riqob		Gho-rim		Sabilillah		Ibnu Sabil	
		2012	2019	2012	2019	2012	2019	2012	2019	2012	2019	2012	2019	2012	2019	2012	2019
LAZ	El-Zawa	√	√	√	√		√	√		√		√	√	√	√	√	√
	YASA	√	√	√	√	√	√	√				√	√	√	√	√	
	YDSF	√	√	√	√		√		√			√	√	√	√		
Masjid	Manarul Islam	√	√	√	√	√	√		√		√	√	√	√	√	√	√
	Muhajirin	√	√	√	√							√	√	√	√		
	Sabilillah	√	√	√	√	√	√	√	√			√	√	√	√	√	√
	Jami' Kota Malang	√	√	√	√	√		√	√					√	√	√	√

Source: Interview with the administrators of zakat institutions, questionnaires, bulletin 2018.

It can be seen in table 7 that during the research period all institutions of zakat in Malang still distribute zakaah to the poor and impoverished. But there is the addition of the group who received zakat compared to the previous year of research conducted by some institutions such as BAZNAS, El-Zawa, YDSf, and Manarul Islam Masjid. BAZNAS adds converts, Riqob, Ghorim, Sabilillah, and Ibn Sabil as the beneficiary

of the Zakat fund. In channeling El-Zawa zakat funds add Amil, Riqob, and Ghorim which is not channeled in the previous research year. The addition of the beneficiaries of the Zakat fund is also done by YDSF namely in the Amil and converts. In Manarul Islam Masjid added converts and Riqob as the beneficiary of the Zakat fund. There are similarities among the institutions that are researched that they have equally adhered to the fiqh of priority in the distribution of funds Zakatnya.

Table 8
The Period and Form of Distribution of Zakat in Malang City

Zakat Institutions		Distribution Period				Form of Distribution			
		Monthly		Annual		Consumptive		Productive	
		2012	2019	2012	2019	2012	2019	2012	2019
BAZNAS	BAZNAS Kota Malang	-	√	√*		√	√	√	√
LAZ	El-Zawa	√	√			√	√	√	√
	YASA	√	√			√	√	√	√
	YDSF Malang	√	√			√	√	√	√
Masjids	Manarul Islam	√	√			√	√	√	√
	Muhajirin	√			√*	√	√	√	√
	Sabilillah	√	√			√	√	√	√
	Jami' Kota Malang	-	-	√	√	√	√	-	-

Source: Interview with the administrators of zakat institutions, questionnaires, bulletin 2018.

During the research year, there has been almost no change in the channeling of zakat which is all of LAZ, Manarul Islam Masjid,

and Sabilillah Masjid to channel it every month and at Jami Masjid in Malang city to channel every year. While BAZNAS and

Masjid Muhajirin undergo a change that initially channeled zakat every year into each month and for Muhajirin Masjid instead. There is no change in the form of

distribution that is done in all institutions namely in the form of consumptive and productive but there is only Jami Masjid ' which only channeled in consumptive form.

Table 9
Type of Zakat Distribution Program in Malang City

Zakat Institutions		Education		Economic		Disaster Relief		Muzakki service		Dakwah		Health	
		2012	2019	2012	2019	2012	2019	2012	2019	2012	2019	2012	2019
BAZNAS	BAZNAS Kota Malang	√	√	√		-	√	-		-	√	-	√
LAZ	El-Zawa	√	√	√	√	-	√	√	√	√	√	-	√
	YASA	√	√	√	√	√	√	√	√	√	√	√	√
	YDSF Malang	√	√	√	√	√	√	√	√	√	√	√	√
Masjids	Manarul Islam	√*	√	√	√	-		√	√	√	√	√*	√
	Muhajirin	√		√*	√	-		√		√		√*	√
	Sabilillah	√	√	√	√	√	√	√	√	√	√	√	√
	Jami' Kota Malang	√	√	-	√	-		√		√		-	

Source: Interview with the administrators of zakat institutions, questionnaires, bulletin 2018.

Although each zakat institution has a variety of names of the Zakat Fund distribution program, the essence of each program has similarities such as distribution in education, economics, social, Da'wah, and health. Seen on table 9 almost all LAZ is not much-experiencing changes to the type of zakat

distribution program, only in El-Zawa added the type of program in the form of disaster relief and health. Compared to the previous period BAZNAS changed the type of distribution program Zakat which is also localized on disaster relief programs, health, and Da'wah.

Table 10
Location of Zakah Distribution Recipients in Malang

Zakat Institutions		Recipient's Location					
		Local		Malang City		Malang Raya	
		2012	2019	2012	2019	2012	2019
BAZNAS	BAZNAS Kota Malang			√	√		
LAZ	El-Zawa					√	√
	YASA					√	√
	YDSF Malang					√	√
Masjids	Manarul Islam				√	√	
	Muhajirin	√	√				
	Sabilillah					√	√
	Jami' Kota Malang			√	√		

Source: Interview with the administrators of zakat institutions, questionnaires, bulletin 2018.

There is virtually no change in the location of the recipient of zakat distribution by all institutions in the year 2012 or 2019. Only at Manarul Masjid that changed, in 2012 the

distribution of Zakat is located in Malang Raya but in 2019 Manarul Masjid only distribute in the Malang City area.

Table 11
The Problem of Collecting Zakat in Malang City

Zakat Institutions		The worker		Muzakki		Related	
		2012	2019	2012	2019	2012	2019
BAZNAS	BAZNAS Kota Malang	-	√	√	-	√	-
LAZ	El-Zawa	-			√		
	YASA	√	√	√	√		
	YDSF Malang			√			
Masjids	Manarul Islam	-					
	Muhajirin	√	-				
	Sabilillah	√	√	√	-	√	-
	Jami' Kota Malang	-	-				

Source: Interview with the administrators of zakat institutions, questionnaires, bulletin 2018.

One of the problems faced by the institution of Zakat in collecting zakat is the lack of human resources, which is the problem is at BAZNAS, YASA, and the Sabilillah Masjid. The other problem is in Muzakki where Muzakki consciousness to pay zakat less, the problem is encountered by all LAZ.

At Masjid Manarul Islam, Masjid Muhajirin and also Jami ' Masjid has no problem in gathering zakat. Unlike the Sabilillah Masjid which has problems in gathering zakat ie lack of workers and also demanded to be more creative.

Table 12
Problems of Distribution of Zakat in Malang City

Zakat Institutions		The Worker		Funds		Mustahik	
		2012	2019	2012	2019	2012	2019
BAZNAS	BAZNAS Kota Malang		√	√			√
LAZ	El-Zawa					√	
	YASA	√				√	√
	YDSF Malang					√	√
Masjids	Manarul Islam					√	√
	Muhajirin	-					
	Sabilillah		√			√	
	Jami' Kota Malang	-					√

Source: Interview with the administrators of zakat institutions, questionnaires, bulletin 2018.

Seen in table 12 during the research period of constraints experienced by some

institutions of zakat namely BAZNAS, YASA, YDSF, Masjid Manarul, and Jami

Masjid Malang is in the Mustahja. Lack of human resources is also an obstacle in distributing zakat funds, it is experienced by BAZNAS and Masjid Sabilillah. While in El-Zawa and Masjid Muhajirin has no problem.

Table 13
Planning Made by Zakat Institutions in Malang City According to Duration

Zakat Institutions		Jangka Waktu Perencanaan					
		Short		Medium		Long	
		2012	2019	2012	2019	2012	2019
BAZNAS	BAZNAS Kota Malang	√	√	√	√	-	√
LAZ	El-Zawa	√	√	√	√	√	√
	YASA	√	√		√	√	√
	YDSF Malang	√	√		√	√	√
Masjids	Manarul Islam	√		-		-	
	Muhajirin	√		-		-	
	Sabilillah	√	√	√	√	√	√
	Jami' Kota Malang	√	√	-		-	

Source: Interview with the administrators of zakat institutions, questionnaires, bulletin 2018.

Planning both the short-term, medium-term, and long-term conducted by BAZNAS and all LAZ, while in the Masjid is only done by Masjid Sabilillah. Just the difference is the period of every plan each institution does. Jami Masjid Malang is only doing short-term planning while the Islamic Manarul Masjid and Muhajirin Masjid do not plan for short-term, medium-and long-term planning.

Table 14
Organizing Zakat Institutions in Malang City

Zakat Institutions		Segregation of Collection and Distribution		The existence of the Sharia Council and the Board of Trustees		The Number of Workers		
		2012	2019	2012	2019	2012	2019	
BAZ	BAZNAS	√	√	√	√	1	10	
LAZ	El-Zawa	-	-	Protector and Adviser		√	2	4
	YASA	√	√	√	√	9	8	
	YDSF		√	√	√	12	32	
Masjids	Manarul Islam	-		-		1	1	
	Muhajirin	-	√	-	√	-	7	
	Sabilillah	√	√	√	√	7	12	
	Jami' Kota Malang	√	-	√	√	3	5	

Source: Interview with the administrators of zakat institutions, questionnaires, bulletin 2018.

When viewed in the table above, it is known that almost all of the zakat institution separates between collection and distribution division except El-Zawa,

Manarul Islam Masjid, and Jami Masjid of Malang. In managing Zakat funds all institutions of zakat have sharia councils and supervisory boards except the Islamic Manarul Masjid. Compared to previous years, almost all zakat institutions have an

increase in the number of workers. However, it does not apply to YASA, which has decreased worker count. In the Masjid of Manarul Islam, the number of workers remained during the study year.

Table 15
Pengawasan yang Dibuat oleh Institusi Zakat di Kota Malang

Zakat Institutions		Audit				Time					
		Internal		External		Early		During		End	
		2012	2019	2012	2019	2012	2019	2012	2019	2012	2019
BAZNAS	BAZNAS Kota Malang	-	-	-	Not yet	-		√		√	
LAZ	El-Zawa	-	-	-	-	√		√		√	
	YASA	-		Not yet	√	√		√		√	
	YDSF Malang	√	√	Belum	√	√		√		√	
Masjids	Manarul Islam	-		-		-		-		√	
	Muhajirin	-	-	-	-	-		-		√	
	Sabilillah	√	√	√	√	√		√		√	
	Jami' Kota Malang	-	√	-	-	-		-		√	

Source: Interview with the administrators of zakat institutions, questionnaires, bulletin 2018.

At BAZNAS Malang City, El-Zawa, Masjid Muhajirin, and Manarul Islam Masjid still do not conduct an internal or external audit. In 2019, YASA conducted an external audit conducted by Public Accountant Office (KAP). The Audit is only done once, namely in 2017 with the unrecorded fair grade. YDSF conducts audits internally and externally. Internal Audit is conducted by Hanif Zam-Zam which as the supervisor of YDSF. While external audits are conducted by sharia institutions and in 2019 YDSF has a reasonable grade without exception. At the Sabilillah Masjid in 2019 conducted an

internal audit conducted by the financial supervisor while the external audit was conducted by LPPM STIE. Jami ' Masjid in 2019 conducts an internal audit conducted by Takmir.

III. Conclusion

Although the government rules about the construction of management of the Masjid since the year 2014, the majority of Masjids are not much progress in the management of zakat, even impressed by the implementation of the road Zakat management in place. This condition looks at Jami' Masjid Malang City and Muhajirin

Masjid. The management of zakat that was done by the formal zakat institution in Malang has increased, especially BAZNAS Kota Malang which shows good development, especially the distribution aspect. The existing LAZ can maintain a good management performance in the collection and distribution aspect. The majority of Masjids in Malang have not experienced any developments in the planning, organizing, and supervision activities in ZIS management. The formal zakat institution (BAZNAS and LAZ) in Malang has been conducting planning, organizing, and supervising activities with better zakat management.

After conducting research some

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suggestions will be displayed. The first, involving the young generation in the management of zakat especially for the Masjid of Jami ' city of Malang and Masjid Muhajirin, so there is a good development in the performance of Zakat management. Secondly, the Kemenag party socializes the Masjid management standards involving the managers of the Masjid in Malang. And lastly, all zakat management institutions should conduct synergy and communication between institutions in various fields, especially the management of zakat, so that the empowerment and benefits of zakat are more able to be perceived by the people of Malang in general and the Muzzaki and Mustahik in particula

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