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Zakat Management and History of Its Governance

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Abstract: *Zakat can help create a fair distribution of wealth. The purpose of zakat regulation is to create a more equitable distribution of income. In addition to distribution purposes, fiscal policy analysis and economic systems are carried out for the stability of economic activity. Through the literature research method, this study aims to explain the role of Baituk Mal in Zakat Management in early Islam, the legal basis of Zakat Management, the variables of Zakat Management, the History of Zakat Management during the time of the Prophet, Companions, and Tabi'in, and the Regulation of Zakat Management in the Old Order, New Order, and Reform Order.*

Keywords: *Zakat Management; History of Management*

Introduction

Zakat is a worship with two purposes: in addition to having a spiritual purpose, it also serves as a tool to improve the welfare of society. Zakat is widely used to improve areas such as education, health, and social security. Zakat can also help create a fair distribution of wealth. Zakat even became one of the most important fiscal instruments during the time of the Prophet Muhammad SAW, helping the income distribution system of society. Zakat is an important part of the Islamic economic system, helping to reduce poverty and create long-term solidarity, and preventing the expansion of wealth among certain individuals.(BAZNAZ 2023). Since the time of Rasulullah SAW, zakat has been managed systematically by the state through a public financial institution called Baitul Mal. There, the people's assets, such as zakat, infaq, alms, jizyah, and ghanimah, are collected and distributed.(Rozalinda 2017)

In the economic field, zakat prevents the accumulation of wealth in a few people and requires the rich to distribute their wealth to the poor. Zakat is a potential source of funds to eradicate poverty. Zakat can function as working capital for the poor to be able to open employment opportunities, so that they can earn income and be able to meet their living needs. Then, as additional capital for someone who lacks capital so that their business runs smoothly, their income increases, and their living needs are met. In addition, in monetary economics, zakat can also curb the rate of inflation caused by unbalanced currency circulation, uneven distribution of wealth in society. The purpose of the zakat regulation is to create a more equitable distribution of income. In addition to distribution purposes, fiscal policy and economic system analysis are carried out for the stability of economic activities.(Rozalinda 2017)

Theoretical basis

In terms of language, zakat means an-numu wa az-zayadah (growing and developing). Sometimes used in the sense of ath-thaharah (pure), al-barakah (blessing). Zakat in the sense of purity is cleansing oneself, one's soul, and one's wealth. Someone who pays zakat means that he has cleansed himself and his soul from the disease of stinginess, cleansed his wealth from greed towards others. While zakat in the sense of blessing is the remaining wealth that has been paid for zakat will quantitatively receive blessings and will increase even though quantitatively the amount decreases.(Al-Zuhaili 1989)

According to the Al-Malikiyah school, it emphasizes the necessity of nisab and the perfection of the status of ownership of the property of the person paying zakat as well as the provisions of the haul (one-year cycle) that must be passed, before zakat is paid. This school also emphasizes it on the source of the entire property, namely from mining and rice fields. In the meaning of zakat in this school, it is emphasized as: "Issuing a certain portion of the property that has reached the nisab to the mustahik, if the ownership and haul are perfect, other than mining and rice fields."(Al-Maliki 1984)

Dr. Yusuf Al-Qaradawi, a modern scholar, defines zakat as "a certain portion of owned property that Allah has obliged to give to mustahiqqin (people entitled to receive zakat)."(Al-Qaradawi 1999)

Methodology

Library research, also known as desk study, consists of a series of actions such as reading, recording, and managing research resources.Library research is the method used by the author of this article. such as reports, books, magazines, journals, and other documents. In addition, they can include non-printed materials such as audio recordings such as cassettes, video films, and other electronic materials.(Zed 2014)

The four main characteristics of library research are as follows: First, library research focuses on text, or numerical data, rather than direct knowledge of the field; second, library data is ready-to-use, meaning researchers can only use materials available in the library; and third, library data is usually a secondary source, meaning researchers get information from other sources. Fourth, the condition of the book is not limited by space or time.(Zed 2014)

Results and Discussion

1. The Role of Baitul Mal in Zakat Management in Early Islam

In the early days of Islam, Baitul Mal functioned as a financial institution that managed the wealth of the people and was the first financial institution that existed during the time of the Prophet. However, this institution became more popular during the time of the Khulafaur Rasyidin. Initially, this institution was only responsible for state assets originating from zakat, infak, alms, taxes, and war booty. And the source of Islamic banking is Baitul Tamwil, not conventional banking.(Nurul and Mohamad Heykal 2010)Baitul Mal during the time of the Prophet Muhammad SAW received zakat, tax funds from non-Muslim residents, and some of the spoils of war. These funds were then used to build society.(2020 Poor People's Wallet)Here are some of the roles of Baitul Mal:

a. Fundraising: Baitul Mal is tasked with collecting funds from various sources, such as zakat fitrah, zakat mal, and zakat agriculture. The Prophet Muhammad (PBUH) and the caliphs employed amils, or zakat officers, to ensure that zakat was collected fairly and in accordance with the law.(Miftahurrahmah and Hidayat 2024)

b. Distribution of Zakat: According to the provisions found in the Qur'an (QS. At-Taubah: 60), the zakat collected is distributed to eight groups of zakat recipients. The Prophet Muhammad and the caliphs ensured that zakat was used to help people. They did things like helping the poor, freeing slaves, and supporting the struggle in the way of Allah.(Prophet 2024)

c. Financial Management of the People: During the time of the Prophet Muhammad SAW, the zakat collected was immediately distributed so that it was not stored for a long time. During the time of Caliph Abu Bakar As-Shiddiq, the Baitul Mal administration system began to be improved. During the time of Caliph Umar bin Khattab, Baitul Mal developed with more systematic financial records, including the establishment of a special institution to manage state income and expenditure.(Rozalinda 2017)

d. Public Asset Management: Apart from zakat, Baitul Mal also manages additional assets, such as waqf, ghanimah (war booty), jizyah (tax from non-Muslims), and kharaj (land tax). Funds collected from Baitul Mal are used to build infrastructure, assist education, and provide assistance to the poor.(Bandadeh and Haikal 2023)

2. Legal Basis for Zakat Management

Zakat is one of the pillars of Islam that is mandatory for every individual who meets the requirements to become a Muslim. Zakat law comes from the Koran, Hadith and Ijma'.

a. Al-Qur'an

Allah SWT says in Surah Al-Baqarah verse 43:

وَاَقِيْمُوا الصَّلٰوةَ وَاٰتُوا الزَّكٰوةَ وَارْكَعُوْا مَعَ الرّٰكِعِيْنَ ﴿٤٣﴾

Meaning: "Perform prayer, pay zakat, and bow with those who bow"

b. Hadith
Rasulullah SAW said: "Islam is built on five things: testifying that there is no god but Allah and Muhammad is His messenger, establishing prayers, paying Zakat, fasting in the month of Ramadan, and performing Hajj for those who are able" (HR Bukhari and Muslim).

c. consensus
The role of Ijma' in determining Zakat law:
1) Affirmation of the obligation of zakat: Ulama, both from the past and contemporary circles, agree that zakat is an obligation that must be carried out by every Muslim. Those who deny this obligation are considered to have left Islam.(Aziz Dahlan et al. 1996)
2) Actions against the rejection of zakat: After the death of the Prophet Muhammad SAW, a group emerged who were reluctant to pay zakat. Caliph Abu Bakr Ash-Shiddiq with the support of his companions decided to fight those who refused to pay zakat, which later became the Ijma' (agreement) of the companions.(Triyanto 2022)
3) Determination of nisab and zakat rate: Ijma' sets the minimum limit of wealth (nisab) and the percentage of zakat to be paid, such as 2.5% for gold and silver, to ensure that zakat is implemented consistently among Muslims.(Al-Qaradawi 1999)

3. Zakat Management Variables

Zakat Management Variables refer to factors that influence the effectiveness of zakat management by zakat institutions. Understanding these variables is essential to ensure that zakat funds are managed well and reach the right targets. Some of the main variables in zakat management are:

a. Accountability: The level of accountability of zakat institutions in managing the funds received. High accountability can increase the trust of muzakki (zakat givers) in the institution.(Nurhafizah and Asiam 2021)
b. Transparency: The openness of zakat institutions to financial reports that can be accessed by the general public. Public trust is formed largely by this transparency.(Nurhafizah and Asiam 2021)
c. Zakat Management: The zakat management process consists of planning, organizing, implementing, and monitoring. Good management ensures that zakat funds are distributed efficiently and on target.(Seliani, Amri, and Hamdalah 2024)
d. Fundraising Strategy: Efforts and methods used by zakat institutions to collect funds from the community. An effective strategy can increase the amount of funds collected.(Hafizhan and Sardiana 2024)

e. Zakat Fund Management: The methods used by the institution to manage the funds received include providing funds to those who are entitled and investing funds for the sustainability of the program. Effective management can increase the benefits of zakat.(Khatimah, Bulutoding, and Suhartono 2023)
f. Sharia Compliance: The conformity of zakat management with sharia principles. This compliance ensures that the entire zakat management process is carried out in accordance with religious provisions.(Nurhafizah and Asiam 2021)
g. Muzakki Trust: The level of trust of zakat givers towards zakat institutions. This trust is influenced by the accountability, transparency, and performance of the institution in managing zakat funds.(Hafizhan and Sardiana 2024)
h. Operational Efficiency: The ability of zakat institutions to minimize operational costs so that funds distributed to mustahik (zakat recipients) can be maximized.(Hafizhan and Sardiana 2024)

4. History of Zakat Management during the Period of the Prophet, Companions, and Tabi'in

Zakat management during the time of the Prophet Muhammad SAW experienced significant development, especially after the migration to Medina. The following are important stages in the history of zakat management during that time:

a. Mecca Period

The obligation of zakat was not officially established during the Meccan period before the hijrah. Freeing slaves and giving alms were acts of generosity recommended for Muslims. However, zakat was not managed by a special system or organization at that time.(Amil Zakat Nurul Hayat 2021)

b. Medina Period

Zakat became obligatory for Muslims after the migration to Medina in the second year of Hijri. To ensure effective collection and distribution of zakat, the Prophet Muhammad SAW established an organized zakat management system:

1) Establishment of amil zakat: Rasulullah SAW appointed amil zakat to collect zakat from muzakki (people who are obliged to pay zakat) and give it to mustahik (people who receive zakat).
2) Establishment of Baitul Mal: Baitul Mal was founded by Rasulullah SAW to manage the finances of the people, including zakat. It stores and monitors zakat funds before they are given to those entitled to them.
3) Organizational structure of amil: For efficiency, amil zakat is divided into several roles, namely, Katabah as the officer who records muzakki, Hasabah as the officer who calculates zakat, Jubah as the officer who collects zakat, Khazanah as the officer who stores and maintains zakat assets.(2020 Poor People's Wallet)
4) Determination of nishab and zakat levels: Rasulullah SAW determined the nishab, or minimum limit of assets that must be given zakat, and the level of zakat that must be paid, depending on the type of assets.(Ucare Indonesia 2022)

5) Sending messengers to collect zakat: One of the companions of Rasulullah SAW, Mu'adz bin Jabal, was sent to various places to collect zakat and spread the religion of Islam.(2020 Poor People's Wallet)

By taking these steps, the Prophet Muhammad SAW created an effective zakat management system that ensures that zakat funds are managed in a trustworthy manner and in accordance with the objectives, so that the welfare of the people can be maintained.

During the time of the companions, zakat management experienced significant developments that were adjusted to the needs and challenges of the times. The following is a summary of zakat management during the time of the Khulafaur Rasyidin:

a. Abu Bakr Ash-Siddiq (11-13 H/632-634 AD):
    1) Enforcement of the obligation of zakat: After the death of the Prophet Muhammad SAW, some Muslims refused to pay zakat on the grounds that this obligation only applies while the Prophet is still alive. Abu Bakr responded firmly to this and even fought those who refused to pay zakat to enforce this pillar of Islam.(Dhuafa Wallet 2020)
b. Umar bin Khattab (13-23H/634-644M):
    1) Establishment of Baitul Mal: Umar established Baitul Mal, a state financial institution that handles revenues, including zakat. He also established a special office to regulate and supervise the distribution of zakat, ensuring fair and effective distribution.
    2) Policy on partial zakat retention: Part of the zakat assets are kept as state reserves for urgent needs in the future; the rest is not distributed directly.(LAZ Nuruf Fikri 2024)
c. Uthman bin Affan (23-35H/644-656M):
    1) Self-assessment: Uthman allows property owners to estimate for themselves how much zakat they should pay. This aims to prevent misuse of zakat by irresponsible individuals.
    2) Transparent zakat management: It ensures that zakat money must be estimated after deducting the debts of zakat payers and deducting from government pension funds.(Ucare Indonesia 2022)
d. Ali bin Abi Talib (35-40H/656-661M):
    1) Determination of the types of zakatable assets: Ali said that dirhams, dinars, gold and other assets must be zakatable.
    2) Innovation in zakat management: He demonstrated flexibility in managing zakat according to the needs of the community at that time by granting permission to the Governor of Kufah, Ibn Abbas, to collect zakat from fresh vegetables used as cooking spices.
    3) Principle of equality: Ali applied the principle of equality in the distribution of zakat in the Baitul Mal, ensuring that there was no difference between companions, slaves, free people, men, or women.(Ucare Indonesia 2022)

By upholding the principles of justice and the welfare of the people, the innovations and policies of the Companions in managing zakat showed adaptation to the social and economic conditions at that time.

Zakat experienced great development during the Tabi'in era, especially during the reign of Caliph Umar bin Abdul Aziz from the Umayyad Dynasty (717–720 AD). At that time, the following were several important elements related to zakat management:

a. Application of zakat to various types of assets
The amount of assets that must be given zakat was expanded by Caliph Umar bin Abdul Aziz. This includes various types of wealth, such as business results, salaries, honoraria, and income from various professions.
b. Professionalism in zakat management
The zakat system and management were handled very professionally during his leadership. Umar bin Abdul Aziz managed Baitul Mal well and ensured that zakat was distributed fairly and according to its purpose.
c. Increased social welfare
Due to good zakat management, many funds were deposited in Baitul Mal. In fact, the amil officers had difficulty finding the poor who needed zakat assets, indicating an increase in social welfare at that time.(Ezril 2029)

Zakat was successfully managed during the Tabi'in era, especially during the time of Caliph Umar bin Abdul Aziz. This shows how zakat can function as an effective tool to improve welfare and social justice in society.

5. Zakat Management Regulations in the Old Order, New Order, and Reform Order

During the Old Order (1945-1967), zakat in Indonesia was mostly managed by individuals or Muslim groups and was not formally regulated by the government.The Ministry of Religion only provides supervision but is not directly involved in management.(Sudarwati and Waras Syekti 2011)

In 1964, the Ministry of Religion drafted a Bill (RUU) on the Implementation of Zakat and a Draft Government Regulation in Lieu of Law (RPPPUU) on the Implementation of Zakat Collection and Distribution. This was the beginning of efforts to create a zakat law. However, until the end of the Old Order era, the draft had not been submitted to the House of Representatives (DPR).(Zakat Forum 2024)Thus, during the Old Order period, there were no official regulations from the government regarding zakat management, and its management was still individual or community-based without direct involvement from the state.

During the New Order (1966–1998), the Indonesian government began to pay attention to zakat management, even though it did not yet have a formal law. During this period, several important actions were taken including:

a. Zakat Bill (1967)
In 1967, the Minister of Religion prepared a Draft Law on Zakat to be submitted to the DPR, but it was not successfully passed.
b. Establishment of the Amil Zakat and Baitul Mal Agency (1968)

The purpose of the Regulation of the Minister of Religion Number 4 of 1968 concerning the Establishment of the Zakat Collection Agency and the Regulation of the Minister of Religion Number 5 of 1968 concerning the Establishment of Baitul Mal is to regulate the collection and distribution of zakat in a more organized manner in 1968.

c. Formation of BAZIS in DKI Jakarta (1968)
   In 1968, the DKI Jakarta Regional Government established the Zakat, Infaq, and Shadaqah Collection Agency (BAZIS). Then several other regions followed this initiative: East Kalimantan (1972), West Sumatra (1973), West Java (1974), Aceh (1975), South Sumatra and Lampung (1975), South Kalimantan (1977), and South Sulawesi and West Nusa Tenggara (1985).(Zakat Forum 2024)

Although these efforts show that the government is paying more attention to zakat management, the new law Law Number 38 of 1999 concerning Zakat Management was made after the New Order era..

Indonesian zakat management regulations experienced major developments during the Reformation era. Several laws and government regulations were passed that regulated zakat management in a more professional and organized manner. Here are some important regulations that were in effect at that time:

a. Law No. 38 of 1999 concerning Zakat Management
   This law, passed in 1999, was the government's first step in officially regulating zakat. The aim was to improve zakat services to the community in accordance with religious guidance and to improve the function and role of religious institutions in efforts to maintain community welfare.(Zakat Forum 2024)
b. Presidential Decree No. 8 of 2001 concerning the National Alms Agency (BAZNAZ)
   BAZNAS was established on January 17, 2001 by President KH Abdurrahman Wahid. BAZNAS manages zakat, infak, and sedekah, as well as other social religious funds.(Ministry of Religion 2022)
c. Law No. 23 of 2011 concerning Zakat Management
   By providing a stronger legal basis for zakat management in Indonesia, this law replaces Law No. 38 of 1999. Its aim is to improve the efficiency and effectiveness of zakat administration and increase the benefits generated from zakat to improve community welfare and combat poverty.(Zakat Forum 2024)
d. Government Regulation Number 14 of 2014 concerning the implementation of Law No. 23 of 2011
   This regulation regulates the collection, distribution, and utilization of zakat, and ensures that its management is carried out transparently, accountably, and in accordance with Islamic sharia principles.(Government Regulation of the Republic of Indonesia 2014)

With these regulations, zakat management in Indonesia becomes more structured and professional, so it is hoped that it can improve community welfare and contribute to poverty alleviation.

Conclusion

Zakat is one of the pillars of Islam that must be fulfilled by every qualified Muslim. As a social and economic instrument, zakat plays an important role in equalizing welfare, reducing social disparities, and helping those in need. Baitul Mal played an important role in zakat management in the early days of Islam, namely Fund Collection, Zakat Distribution, Community Financial Management, and Public Asset Management. Legal Basis for Zakat Management: QS Al-Baqarah verse 43, Hadith narrated by Bukhori and Muslim, and Ijma' as Affirmation of the Obligation of Zakat, Actions to Reject Zakat, Implementation of Nisab and Zakat Rates. Zakat Management Variables: Accountability, Transparency, Zakat Management, Fundraising Strategy, Zakat Fund Management, Sharia Compliance, Muzakki Trust, Operational Efficiency.

History of Zakat Management in the time of the Prophet: During the Mecca period, before the migration, the obligation of zakat had not been formally established. Zakat began to be officially implemented after the migration to Medina. During the Companions: Abu Bakar Ash-Shiddiq (11-13 H/632-634 M): Enforcement of Zakat Obligations, Umar bin Khattab (13-23 H/634-644 M): Establishment of Baitul Mal, Policy of Partial Zakat Storage, Utsman bin Affan (23-35 H/644-656 M): Independent Assessment, Transparent Zakat Management, Ali bin Abi Thalib (35-40 H/656-661 M):Determination of Types of Zakat Assets, Innovation in Zakat Management, Principle of Equity.During the Tabi'in era, zakat management experienced significant development, especially during the reign of Caliph Umar bin Abdul Aziz (717-720 AD) from the Umayyad Dynasty. During the Old Order period, there was no official regulation from the government regarding zakat management, and its management was still individual or community-based without direct involvement from the state. Formal regulation in the form of new laws was realized after the New Order era, namely with the enactment of Law Number 38 of 1999 concerning Zakat Management. In the Reformation era, zakat management regulations in Indonesia experienced significant developments with the enactment of several laws and government regulations that regulate zakat management in a more structured and professional manner.

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