

Al-Adalah Concept in Distribution of Zakat Funds Towards Mustahiq Zakat in Lazismu Makassar City

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Keywords:

*Al-Adalah,
Distribution of
Zakat Funds,
Mustahiq Zakat*

Abstract

This study aims to explore the process of distributing zakat funds to the mustahiq (eligible recipients) in Makassar City, explicitly focusing on implementing the Al-Is draft. Qualitative research methodology is employed to gain insights into this process. Data collection primarily involves interviews, observations, and documentation studies conducted with staff members from the administrative body of Makassar City. The study's findings reveal that the distribution of zakat funds in Makassar City adheres to the principles outlined in the Al-Is draft. However, there are variations in the allocation of funds among the eight categories of eligible recipients (asnaf). The amount allocated to each asnaf differs based on their needs and circumstances. This ensures fairness in the distribution process, as the requirements of each mustahiq allocate zakat funds. The decision-making process regarding the distribution of zakat funds is guided by the Sharia board, which considers the unique needs and conditions of each asnaf and the geographical areas they reside in. This approach allows for a more tailored and responsive distribution of zakat funds, ensuring they reach those most in need. Overall, the study highlights the importance of implementing the Al-Is draft in the distribution of zakat funds, as it provides a framework for ensuring fairness, equity, and effectiveness in meeting the needs of the mustahiq in Makassar City. The findings contribute to a better understanding of the mechanisms involved in zakat distribution and provide valuable insights for policymakers and stakeholders involved in social welfare programs.

1. Introduction

Islam is founded on 5 pillars as the main pillar of belief, all who believe in the six pillars of faith and have fulfilled the conditions, then it is obligatory to carry out the 5 pillars of Islam that have been established by Allah SWT. Where the purpose of carrying out the pillars of Islam is to be a manifestation of man's relationship with his Lord, namely Allah SWT. In addition to the relationship with God, humans need to establish a good relationship with fellow humans, so that fellow humans can love, love and care for each other, so God commands humans to give zakat. Where human relationships with fellow humans can be established well, one of them is giving zakat.

In this article, we will look at some of the best ways to make your life easier, and how to make your life more enjoyable and enjoyable.

Apart from that, zakat also aims to foster gratitude, improve the economy of Muslims, bring closer the relationship between muzakki and mustahiq, and to show servitude to Allah Swt by carrying out His orders. Where zakat has been obliged by Allah Swt and has been established in one of the pillars of Islam as found in Hadith number 3 in the book (Arba'in Nawāwī).

عَنْ أَبِي عَبْدِ الرَّحْمَنِ عَبْدِ اللَّهِ بْنِ عُمَرَ بْنِ الْخَطَّابِ رَضِيَ اللَّهُ عَنْهُمَا قَالَ : سَمِعْتُ رَسُولَ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ يَقُولُ : بِنِي الْإِسْلَامَ عَلَى تَمْسِمْ : شَهَادَةٌ أَنْ لَا إِلَهَ إِلَّا اللَّهُ وَأَنَّ مُحَمَّدًا رَسُولُ اللَّهِ وَتَمْسِمْ رَسُولَ اللَّهِ وَأَقَامَ الصَّلَاةَ وَإِيتَاءَ الزَّكَاةَ وَحَجَّ الْبَيْتِ وَصَوْمَ رَمَضَانَ

Meaning:

Abu Abdurrahman Abdullah ibn Umar ibn Khatab (may Allah be pleased with him) said: "I heard the Messenger of Allah say: "Islam is built on five pillars, namely the creed that there is no God but Allah and the Prophet Muhammad is His messenger, establishing prayer, paying

zakat, performing Hajj to the Temple and fasting Ramadan". (HR. Bukhari and Muslim)

The position of all people in society is not the same. There are those who get more of Allah Swt's bounty, there are also those who get less and there are also those who just make it difficult to eat everyday. As for one way to fix the shortage is to use zakat. People who have more property are obliged to spend some of their property because in the property owned there are rights for others. From the word, zakat which means the property that must be issued comes from people who have more wealth to be given to people who are entitled to zakat (Mustahiq zakat). (Anshori in Ariandini R. 2019)

Muslims have the Quran as a guide that has the main purpose as a guide to the straight path and the path that is pleased by Allah SWT.

Allah says in QS. Al-Isrā'/17: 9.

إِنَّ هَذَا الْقُرْآنَ يَهْدِي لِلَّتِي هِيَ أَقْوَمُ وَيُبَشِّرُ الْمُؤْمِنِينَ الَّذِينَ يَعْمَلُونَ الصَّالِحَاتِ أَنَّ لَهُمْ أَجْرًا كَبِيرًا

Translation:

"Indeed, this Quran guides to the straightest path and gives glad tidings to those Mu'min who do good deeds that they will have a great reward". (QS. Al-Isrā'/17: 9)

The Qur'an has mentioned the command to give zakat, where the Qur'an also explains to whom zakat must be distributed or who can get zakat (Mustahiq Zakat) which has been explained in (QS. At-Taubah/9: 60).

Allah says in QS. At-Taubah/9: 60.

إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهِ وَالْمَوْلَاةِ قُلُوبِهِمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةٌ مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

Translation:

"Verily, the zakaahs are for the poor, the amil zakat, the softened (mu'allaf), for (freeing) slaves, the debtors, for the cause of Allah and for those who are travelling, as a decree from Allah, and Allah is All-knowing and All-wise." (QS. At-Taubah/9: 60)

The above verse we can know that there are 8 groups who are entitled to receive zakat, namely: fakir, poor, amil zakat, muallaf, riqab, gharimin, fisabilillah and ibnu sabil. so that the purpose of zakat can improve the gap, the groups mentioned above, and can also save

Muslims who are experiencing shortages. It can be achieved, from the mandatory zakat must be given to people who really receive zakat, namely the 8 groups mentioned in (QS. At-Taubah/9: 60).

In the reality of zakat distribution there are still people who are entitled to get zakat: but it has not been distributed correctly, where there are those who are not entitled or included in one of the mustahiq zakat groups but they get zakat distribution. One example of this is the poor. In the quote of M. Quraish Shihab says poor is a person who has a job but in his income it is not sufficient for his needs or a person who does not have the skills to earn income. Whereas the reality is that there is a family that pays zakat fitrah which is given to the amil zakat agency in the area, after that when distributing zakat, the family gets more than half of the zakat that he paid. (Shihab, 2002, p. 630)

Man was created to be a caliph on earth who must maintain Islamic law and ensure that every resource is channelled to the welfare of mankind so that all can benefit properly and fairly. Islamic teachings teach us to do justice which is the opposite of zalim, where the attitude in fairness makes us closer to taqwa. In the field of economics, justice is a situation where everyone has the right to get what is right. It can be said that in the economic field justice is a fair action to fulfil the needs of all human beings properly.

Al-adalah means fairness or justice where something that is done or done must be in accordance with its portion and be honest. Before considering something fair or not, we should first pay attention to what we want to judge. In Q.S. Al-An'am/6: 115 explains about Al-Adalah, namely:

Allah says in QS. Al-An'am/6: 115.

وَتَقَاتِلْ كَلِمَتُ رَبِّكَ صِدْقًا وَعَدْلًا لَا مُبَدِّلَ لِكَلِمَاتِهِ وَهُوَ السَّمِيعُ الْعَلِيمُ

Translation:

"The word of your Lord (Quran) is perfect, true and just. There is no one who can change its firmness, and He is all-hearing, all-knowing". (QS. Al-An'am/6: 115)



The concept of justice is to have a strong faith and master a lot of Islamic Sharia knowledge, to be trustworthy with full responsibility, not to think about yourself, to have a sympathetic feeling, to have a stand and not be afraid to take a problem. In building Islamic economic theory requires a concept that is the concept of Al-Adalah or justice. Where justice must be used in every phase of the economy. Therefore, the issue of justice is reciprocally related to business work, especially in civilised and good business.

The creation of justice in society will form good conditions and help improve developments in business. Where in conducting a fair business practice, it will give birth to justice in society and vice versa when there is no justice in it, it will be detrimental to one of the business actors. Collecting zakat funds can be done in many ways such as providing infak boxes, zakat links to receive transfers and an office or place to process all zakat issued by the community. Zakat that has been collected is distributed individually or through zakat management organisations, such as Lembaga Amil Zakat Infak Shadaqah Muhammadiyah (LAZISMU) which was formed by the Muhammadiyah as a charitable institution to collect and distribute zakat to help the economy of people in need.

But we know that zakat funds are divided into 8 groups and nowadays it can be said that the muallaf and fisabillah groups are already lacking, therefore in the distribution of zakat funds, do they still distribute zakat funds to 8 groups or only a few groups are distributed. The management of zakat must be fair and honest so that muzakki can trust the institutions that manage zakat and mustahiq also feel happy when receiving assistance. From the explanation above, the author is interested in conducting research entitled "Al-Adalah Concept In Distribution Of Zakat Funds Towards Mustahiq Zakat In Lazismu Makassar City"

2. Literature Review

2.1 Theoretical overview

According to the Big Indonesian Dictionary (KBBI), the word fair means not taking sides with anyone or not one-sided. So it can be seen that fairness is a behaviour that does not take sides with anyone and is honest. There are 28 repetitions of the word fair (Al-Adalah) mentioned in the Qur'an. In Arabic, fair (Al-Adalah) is a mashdar form of the word is-ya'dilu where the opposite of this word is zhalim, the meaning of the word Al-adalah is an equality that must be owned fairly or in the middle. Equality has the original meaning of the word fair which is not in favour of any party, a fair person should side with the right but whether good or wrong it must get their respective rights. With this, he has done something right and is not arbitrary in taking action.

The root word for justice is fair. In the Quran, the notion of justice is not only represented by the word "al-adl", but also three other words as synonyms, namely "al-qisth", "al-wazn", and "al-wasth". At its point the word al-adalah and its synonyms mean the balance of human creation, equality, fulfilment of rights that should put things in their place. The meaning of justice is entirely related to divine consciousness (piety) as the basis for its application.

Allah says in QS.Al-Maidah/5: 8

يَا أَيُّهَا الَّذِينَ آمَنُوا كُونُوا قَوَّامِينَ لِلَّهِ شُهَدَاءَ بِالْقِسْطِ وَلَا يَحْرِمَنَّكُمْ شَنَانُ قَوْمٍ عَلَىٰ أَلَّا تَعْدِلُوا اعْدِلُوا هُوَ أَقْرَبُ لِلتَّقْوَىٰ وَاتَّقُوا اللَّهَ إِنَّ اللَّهَ خَبِيرٌ بِمَا تَعْمَلُونَ

Translation:

"O you who believe, be ye upholders of justice for Allah's sake witnesses with justice and do not let your hatred of a people encourage you to be unjust. Be just, for justice is nearer to piety, and fear Allah; surely Allah is mindful of what you do". (QS.Al-Maidah/5: 8)

The above verse we can know that in carrying out the activities of the human world it is recommended to always be honest in carrying out their activities because all the deeds done are Allah Swt always watching what we do so, therefore, do as according to the Koran and As-Sunnah.

2.2 Zakat

Zakat is one of the pillars of Islam. Therefore, the law of zakat is obligatory (fardhu) on every Muslim who has fulfilled certain conditions. Zakat is a form of worship, similar to prayer, hajj and fasting, which have been regulated in detail based on the Quran and As-sunnah. Those who deny the obligation of zakat are disbelievers, as are those who forbid it by force. In the Qur'an, there are three words for zakat, and eight times it is repeated using words that are synonymous with it, namely sadakah and infak. The repetition implies that zakat has a very important position, function and role. One of these verses includes:

Allah says in QS. Al-Baqarah/2: 43

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَبُوا مَعَ الزَّاكِيْنَ

Translation:

"And establish the prayer and pay the alms and bow with those who bow". (QS. Al-Baqarah/2: 43)

Zakat in accordance with the language is growing (an-namaah), also means purification (tathhir). Whereas based on shara' terms, zakat has 2 meanings earlier because by issuing zakat as a cause of blessing and can clean the property. As mentioned in the hadith is not reduced treasure caused when issuing zakat or giving alms. (Hafidhuddin 2002). According to the language (etymology) zakat is the root word of zaka which means holy, blessing, growth, and praiseworthy. Meanwhile, based on fiqh terms, zakat means a certain amount of property that is required by Allah to be handed over to those who are entitled to it, where the amount issued is certain from oneself. (Qardawi 2005:34)

In sharia terminology, zakat refers to the activity of releasing part of the assets owned in a certain amount to those who are entitled or have been determined. (sari, 2006:21). According to the Maliki school of thought, zakat is a portion of wealth that is given to those who are entitled to receive it, especially those who

have reached the nishab limit or are obliged to pay zakat. (Zuhaily, 2000: 83).

Whereas in the hanafi school of thought about zakat explains that by spending some of the property owned on people who are entitled to it and have been determined by the Qur'an. (Zuhaily, 2000: 84).

Distribution comes from the English language is distribute which means distribution or division, and based on the term distribution is a distribution or distribution of goods to all people and to several places. Distribution can be defined as a marketing activity that seeks to facilitate or facilitate the delivery of goods and services from producers to consumers, so that their use can be as desired. (Tjiptono: 2001) The distribution policy taught by Islam is closely related to wealth that is not collected in a certain group in society so that there can be a fair distribution and this concept becomes a handle or foundation that wealth is not collected only in one group. (Abdul Ghofur: 2003) From the various descriptions above we can take the meaning that the distribution of zakat is an activity to facilitate and facilitate the distribution of zakat funds, including Infak and Shadaqah from muzakki to mustahiq. So that the funds channelled can continue to rotate and not collect in certain groups only, then from this a concept of justice is created.

In distributing the wealth owned according to Islam, it can be done through zakat. Zakat was one of the largest sources of state income in the early Islamic period, compared to other sources of state income. If zakat is used properly and beneficially, it will create a balance in society in the economic cycle. Where people who are less able can get their rights in order to fulfil their needs. Zakat distribution is an activity that regulates the management function in an effort to channel zakat funds received from muzakki to mustahiq so as to achieve effective organisational goals. The zakat distribution system from the past until now has undergone a change. Where currently the utilisation of zakat funds is used in activities that can be useful. With the efforts



made, it is hoped that it can improve the condition of mustahiq and can in the future be included in the muzakki group.

3. Research Methods

This research uses a qualitative approach in data collection, through interviews, observation, and documentation. Interviews were used to obtain the necessary facts or data. The focus of the research was determined to limit the object of research so that not too much data had to be treated. The research was conducted at the Makassar City LAZISMU office for 2 months after the proposal seminar in February-March 2022. Primary data was obtained directly from employees of LAZISMU Makassar City, while secondary data was taken from various sources such as books, journals, and related theses. The main informants are employees of LAZISMU Makassar City, while secondary data is used as support. Data collection methods include observation, interviews, and documentation. Data analysis is carried out systematically to select and study important data, and to compile conclusions that can be understood by researchers and others.

4. Research Results and Discussion

4.1 Research Results

a. Planning done by Lazismu Makassar City before distributing zakat.

Planning before distributing zakat is carried out by Lazismu Makassar city, this is in accordance with the statement of Mr Muflih Razak as the Secretary of the Makassar City Lazismu board who said that:

"The story is that zakat funds have been collected, before distribution there is a distribution system that will be carried out starting from collecting data on mustahiq candidates to assessment after that calculating the amount of zakat to be issued adjusted to the number of mustahiq who have been assessed and the results of the assessment become a benchmark for whether they are eligible or not."

The results of the interview with Mr Muflih Razak can be concluded that Lazismu Makassar City before distributing it he first conducts planning such as collecting mustahiq data and calculating the zakat funds to be issued so that it can run smoothly or systematically.

b. The strategy of Lazismu Makassar City in developing the distribution of zakat.

Based on the results of interviews with Mr Muflih Razak as the secretary of the management board at Lazismu Makassar City stated that:

"There must be people who can always help inform the data of mustahiq candidates, so volunteers are needed who can provide information so that it can be recorded and assessed."

The results of the interview with Mr Muflih Razak can be concluded that to be able to develop in the distribution of zakat, Lazismu needs the help of people who can provide information about the data of prospective mustahiq so that later it can be distributed to the mustahiq.

c. The form of design in the distribution of zakat in Lazismu Makassar City.

Based on the results of an interview with Muflih Razak as the secretary of the management board at Lazismu Makassar City stated that:

"It depends on the results of the assessment which is the database of Lazismu's best operations. When there is already data, that is what will be designed, such as the Lazismu programme, there are 4 pillars of distribution, namely education, da'wah, health and social humanity."

The results of the interview with Mr. Muflih Razak can be concluded that the design in the distribution of zakat can also be channeled to Lazismu's 4 pillar programmes including education, da'wah, health and social humanity where the programme is very helpful to the community.

d. The scope of zakat distribution to 8 asnaf.

Based on the results of an interview with Muflih Razak as the secretary of the management board at Lazismu Makassar City stated that:

"There is, but the consideration is in accordance with the conditions of the Lazismu location because not all asnaf are around the location."

The results of the interview with Mr Muflih Razak can be concluded that the scope of distribution is conditioned because the 8 asnaf in today's times can be said to be only a few that exist depending on where the area is.

e. Requirements for mustahiq to be able to receive zakat distribution.

Based on the results of an interview with Muflih Razak as the secretary of the management body at Lazismu Makassar City stated that:

"The requirements are in accordance with the 8 asnaf where the mustahiq is included in the scope of the 8 asnaf that have been determined."

The results of the interview with Mr Muflih Razak can be concluded that the requirements are in accordance with the criteria of the 8 existing asnaf so that the distribution can be right on target.

f. Realisation of implementation in the distribution of zakat in the field.

Based on the results of an interview with Muflih Razak as the secretary of the management body at Lazismu Makassar City stated that:

"The implementation is according to the new data, as for the mustahiq, they can come directly to the lazismu office and there is also when the mustahiq is out of town then it is transferred."

The results of the interview with Mr Muflih Razak can be concluded that the implementation of the distribution of zakat in the field can be said to be effective because

there are many ways that lazismu does in distributing zakat to mustahiq.

g. The supervision part in the distribution of zakat and who is responsible.

Based on the results of an interview with Mr Muflih Razak as the secretary of the management board at Lazismu Makassar City stated that:

"There are those who supervise and are personally responsible for nothing, but if the institution is responsible, it is the management board."

The results of the interview with Mr Muflih Razak can be concluded that those who are fully responsible are the Executive Board or those who work at the Makassar City Lazismu office.

h. When there is fraud in the collection and distribution of zakat, the action taken by Lazismu Makassar City.

Based on the results of an interview with Muflih Razak as the secretary of the management board at Lazismu Makassar City stated that:

"Not yet thought of, because the people who work at Lazismu are trusted."

The results of the interview with Mr Muflih Razak can be concluded that we have not thought about establishing laws or rules for sanctions that will be given by Lazismu Makassar City if there is fraud or violations committed when the distribution of zakat is carried out. We know that no human being is perfect and crime can occur when there is an opportunity or opportunity.

i. The management of zakat funds that have been collected and distributed by Lazismu Makassar City, is it fair.

Based on the results of an interview with Mr Muflih Razak as the secretary of the management body at Lazismu Makassar City stated that:

"It's fair, but it depends on regional conditions, for example: when we have 800 thousand money then there are 10 poor people and 1



muallaf, then the needs of the poor are more than the muallaf. Based on the Sharia Council's decision, it can be conditioned, not necessarily the same according to the conditions."

The results of the interview with Mr Muflih Razak can be concluded that the distribution of zakat funds carried out by Lazismu Makassar City has been fair based on the decision of the Sharia Council, which is fair that the distribution does not always have to be evenly distributed but conditioned according to the needs of the 8 asnaf, so it can be decided that fairness in the distribution of zakat is adjusted to the conditions.

j. The collection of zakat funds has been divided into 8 asnaf fairly or not.

Based on the results of an interview with Mr Muflih Razak as the secretary of the management body at Lazismu Makassar City stated that:

"Zakat funds have been divided into 8 asnaf and have been fair (conditioned) but when the conditions of the poor and poor need funds, then some of the stored asnaf funds will be used in part to be distributed to asnaf who are more in need."

The results of the interview with Mr Muflih Razak can be concluded that the distribution of zakat funds has been divided into 8 asnaf and the distribution is also fair, as we see Lazismu Makassar City running the programme and distribution in the community.

4.2 Discussion

a. Getting to know Lazismu Makassar City

Based on the statement data that I got from Mr Dr H. M. Nurdin Massi, M.Pd.I as the Chairperson of the Sharia Council of Lazismu Makassar City about knowing Lazismu Makassar city, namely as follows:

The institutionalisation of zakat management in Indonesia was actually pioneered by the founder of Muhammadiyah, KH Ahmad Dahlan in the early 20th century. The efforts of this "modernist Islamic" organisation to collect, manage, develop, distribute and utilise zakat funds and other

charities effectively and strategically, have been realised in real charity, building people and social investment. Muhammadiyah's real charity has produced tens of thousands of schools from kindergarten to university, thousands of places of worship, hundreds of clinics and hospitals, hundreds of orphanages and thousands of facilities and infrastructure for da'wah and other social services.

The enactment of Law No. 38 of 1999 concerning Zakat Management with all its accompanying regulations is a momentum that must be utilised by Muhammadiyah to intensify the collection, management and utilisation of zakat, infaq and shadaqah and other charity. For this reason, PP Muhammadiyah established an autonomous institution dedicated specifically to organising zakat funds, infaq, shadaqah and various charities, to be utilised in social programmes, human resource development, empowerment of the poor and the development of Islamic da'wah. The institution was named "Lembaga Amil Zakat Muhammadiyah (LAZISMU)" which was officially established on 14 July 2002 and confirmed by the Decree of the Minister of Religious Affairs of the Republic of Indonesia Number 457 of 2002.

In Makassar City, the Muhammadiyah Amil Zakat Institution, which functions to collect and distribute ZIS from Muhammadiyah residents at the city level, has existed since 2003. Its first chairman, Drs. HM Yamin Data (Allahu yarham). However, it only operates in limited circles, especially in the Makassar and Karunrung branches. After the 45th Muhammadiyah Congress in Malang in July 2005, the leadership structure experienced developments, including the Waqf Council being developed into the Waqf and ZIS Council, so this institution was integrated into the Waqf and ZIS Council with the name "Muhammadiyah Zakat, Infaq and Shadaqah Management" which was formed in 2005. July 2008. The management consists of the Person in Charge KH Jalaluddin Sanusi, Coordinator DR. H Ali Parman, MA, Chairman: M. Nurdin Massi, Secretary: Mustamin Umar, Treasurer:

Abd. Rahman Member: Munir Abd. Rahman, Nursyamsir and H. Sudirman, S.Ag.

In January 2009 Lazismu Pusat Jakarta held a National Coordination Meeting with ZIS Institutions within Muhammadiyah. The Makassar City PDM Zakat Manager was one of the participants invited to attend the Coordination Meeting. The main agenda of the Coordination Meeting was to discuss the legality of zakat management in Regions, Regions and Branches as well as Muhammadiyah Business Charities - some of which have been operating for decades. According to the provisions of Law no. 38 of 2009 concerning ZIS management, there is only one Amil Zakat Institution (LAZ) in a social organization recognized by the government. This means that zakat management institutions in Muhammadiyah other than Lazismu Jakarta, can no longer operate. So to get around the provisions of this law, the Coordination Meeting agreed to integrate all zakat management institutions within Muhammadiyah under a legal umbrella, under the Jakarta Central Lazismu with a "Network" model. Since then, the Makassar City Muhammadiyah Zakat Management has adapted to become "LAZISMU MAKASSAR JAKARTA CENTRAL LAZISMU NETWORK". which is marked by the Lazismu Makassar Certificate of Establishment with Network Code Number 2601. With the network model, Lazismu Makassar can still operate.

The next development, to further improve Lazismu's performance, in May 2015, improvements were made to the management to adapt to the composition of the Central Lazismu Management. The new management consists of: Trustee: Prof. Ali Parman, KH. Muchtar Waka, MA and H. Abd Razak Muh. Thahir. Sharia Council: KH Jalaluddin Sanusi, DR. Baharuddin Ali and H. Sudirman, S.Ag. Supervisory Board: Drs. M. Syukri Pasangki, Drs. H. Mustamin Umar, MM and Ali Akbar, S.Ag. Management Board: Chairman Drs. M. Nurdin Massi, M.Pd.I, Deputy Chair Drs. Aminuddin Langke, M.Hum, Secretary Drs. Kamaruddin Kasim, Deputy Secretary

Jamaluddin Sanre, S.Ag, MA, Treasurer Erman Nywitadi, S.Pd, and Deputy Treasurer Abd. Rahman. The Management is complete with members and an Executive Board. With this new management composition, it is hoped that the trust of Muslims - especially Muhammadiyah members - in Lazismu will increase.

b. Planning and strategies carried out by Lazismu Makassar City in distributing zakat and developing zakat distribution.

Islam teaches its followers to plan all activities that will be carried out, which are in accordance with the QS. Al-Hasyr/ 59 : 18

Allah says in QS. Al-Hasyr/ 59 : 18

يَا أَيُّهَا الَّذِينَ آمَنُوا اتَّقُوا اللَّهَ وَأَطِئُوا أَمْرًا قَدِمْتُمْ لَعْنًا وَاتَّقُوا اللَّهَ إِنَّ اللَّهَ خَبِيرٌ بِمَا تَعْمَلُونَ

Translation:

"O you who believe, fear Allah and let everyone pay attention to what he has done for tomorrow (the afterlife) and fear Allah, indeed Allah is All-Knowing of what you do."

We can understand from the verse above that planning is very necessary for the future. Where every individual or group, if their goal is to be achieved, must first carry out a plan, as do companies and institutions. Without a plan, we do not have clear direction for carrying out an activity so that the activity is not carried out well and the objectives of the activity carried out are not achieved. Planning is a process that is carried out so that the future goals you want to achieve can be realized. Where actions are taken to achieve predetermined goals, it is necessary to collect data on mustahiq candidates to assess and determine the zakat funds that will be issued.

Lazismu Makassar City has determined a clear vision and mission in order to become a Trusted Zakat, Infaq and Alms Amil Institution. This is realized by the realization of scholarship distribution programs, medical compensation, providing compensation to Koran teachers and providing basic necessities to social communities who need them or are included in the 8 ASNAF. However, there are shortcomings in the strategy to develop zakat distribution in Lazismu Makassar City, this is because Lazismu



Makassar City lacks members to register mustahiq candidates in Makassar as from the results of the interview, Lazismu Makassar City needs or must have people who help to inform mustahiq candidate data. And to be able to further develop the distribution of zakat in Lazismu Makassar City, of course you have to have a lot of funds so that the distribution can be distributed more among the community, therefore Lazismu Makassar City must try to get more muzakki to become regular donors in Lazismu Makassar City by frequently providing outreach to the community and Muhammadiyah cadres.

c. Implementation of the distribution of zakat funds in Lazismu Makassar City towards Mustahiq Zakat.

The implementation of the distribution of zakat funds is connected to the planning for the distribution of zakat funds that has been carried out at the beginning, this is because both of them are the keys to success so that the

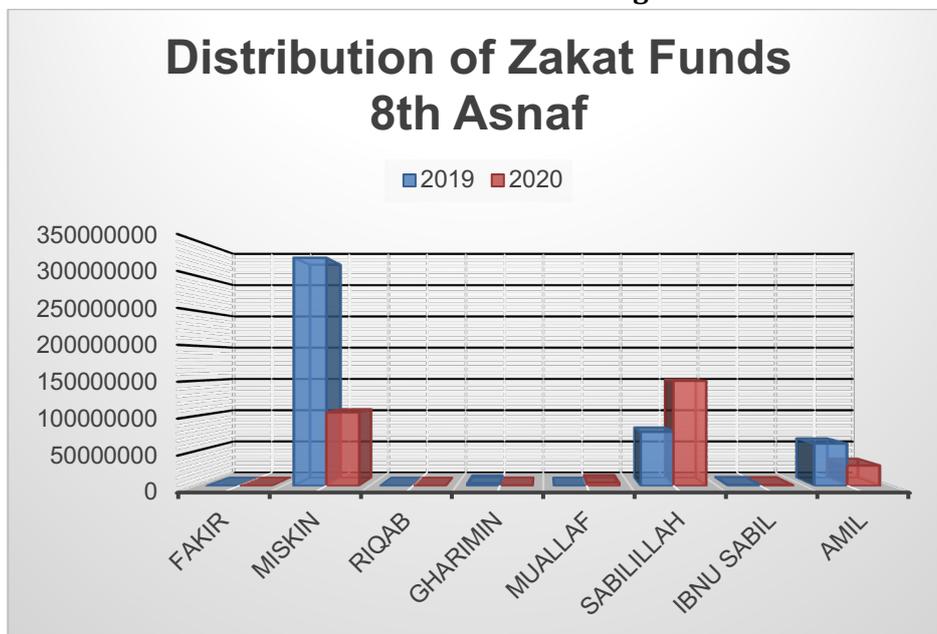
goal of zakat distribution can be achieved. Where the aim of distributing zakat is to provide a decent life for the needy and needy in supporting themselves and their families. Therefore, we can see the table and diagram of the distribution of zakat funds to the 8 Asnaf as follows:

Table 4. 1
Distribution of Zakat Funds

Distribution of zakat funds to 8 asnaf	2019	2020
Fakir	0	0
Poor	325.599.555	104.925.350
Riqab	0	0
Gharimin	3.500.000	350.000
Muallaf	50.000	4.400.000
Sabilillah	76.993.200	149.850.000
Ibnu Sabil	1.450.000	1.050.000
Amil	60.238.176	29.128.757
Amount	Rp. 467.830.931	Rp. 289.704.107

Source : Lazismu Kota Makassar

Picture 4.2
Zakat Fund Distribution Diagram



Source : Lazismu Makassar City

Based on the results of an interview with Riska Azizah Mukhtar as a program officer at Lazismu, Makassar City, he stated that according to the data above:

As for the asnaf that was not distributed, such as the poor and the riqab, this was due to conditions in the city of Makassar where there was no data on these two groups of asnaf so



that only a few asnaf could be distributed to the zakat funds that had been collected in the lazismu of Makassar city. Meanwhile, the causes of increases and decreases in the distribution of zakat funds to the 8 asnaf depend on the income of funds or it could be said that the number or number of beneficiaries (asnaf) is regulated according to the existing zakat funds. From the results of the interview with Riska Azizah Mukhtar, we can conclude that the distribution of zakat funds to several asnafs has been fulfilled and the determination of how much or how little zakat funds are distributed to the 8 asnafs is from the income of funds to the lazismu of Makassar city so that is the cause of the rise and fall in the distribution of zakat funds to the 8 asnafs.

In the process of implementing zakat distribution in Lazismu, Makassar City, it has been carried out well. Where the distribution of zakat to mustahiq has been carried out well, in the sense that the institution has carried out according to procedures, one of which is going to survey or record the eligibility of whether the mustahiq are entitled and included in the 8th group of asnaf which has been stated in the Al-Quran or not, if the mustahiq are entered and eligible then Lazismu Makassar city will immediately distribute zakat funds.

The implementation of zakat distribution is a form of worship that has been regulated by the Al-Quran so that it can be right on target and in accordance with Islamic law in the QS. At-Taubah/ 9 : 60 :

Allah says in QS. At-Taubah/ 9 : 60

إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا وَالْمَوْلَاةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ وَفِي سَبِيلِ اللَّهِ وَإِنِ السَّبِيلَ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

Translation:

"Indeed, zakat is only for the needy, the poor, those receiving zakat, those who have softened their hearts (converts), to (free) slave slaves, to (free) people who are in debt, for the path of Allah and for people who are on a journey as an obligation from Allah. Allah is All-Knowing, All-Wise."

The distribution of zakat must be in accordance with distribution in Islam, namely the principles of justice, equality, brotherhood and compassion as well as social solidarity. In this case, Lazismu Makassar City has implemented it in accordance with the principles of zakat distribution in Islam.

d. Fair concept in fund management carried out by Lazismu Makassar City in distributing zakat to mustahiq.

In article 1 paragraph (1) of Law no. 23 of 2011 concerning zakat management explains that what is meant by zakat management are planning, implementing and coordinating activities in the collection, distribution and utilization of zakat. The objectives of zakat management are also stated in article 3, namely:

- 1) Increasing the effectiveness and efficiency of services in zakat management.
- 2) Increasing the benefits of zakat to realize community welfare and reduce poverty.

Furthermore, according to Yusuf Qardhawi, in implementing the distribution of zakat, in order to achieve equality and justice, 3 principles must be used, namely as follows:

1) Using domestic distribution

By carrying out local distribution or prioritizing zakat recipients who are in the closest environment to the zakat institution. Imam Malik once said in his book entitled Tafsir Qurtubi, "It is not permissible to distribute zakat to other areas outside the area where zakat is collected, unless in that area there are many people who really need it. Equal distribution with several rules as follows:

- a) If a lot of zakat is produced, it is better for each group to get its share according to their individual needs.
- b) It is permissible to give all portions of zakat to several groups of zakat recipients if it is found that the needs of these groups require special handling.
- c) Making the poor group the first group to receive zakat, because meeting their needs and making them independent of



other groups is the aim of obligating zakat.

2) Building trust between givers and recipients of zakat

Zakat can only be given after there is confidence that the recipient is a person who has the right by finding out or asking people in their environment about this. In implementing zakat management, in order to achieve maximum zakat objectives, the ulama have provided several principles for distributing zakat, including the limits on the level of zakat receipts for mustahiq. This is intended so that when implementing a zakat distribution it does not deviate from the values of justice and equality in its distribution. According to Hasbi Ash Shiddiqiy, he explained that regarding how to distribute zakat equally in the 8 asnaf (mustahiq) in the context of justice when distributing zakat, there are several points, namely:

- a) In distributing zakat, there was no certain and fixed method during the time of the Prophet Muhammad SAW. It is not fixed to distribute zakat eighth or to as many groups as there are at the time of distribution.
- b) The Prophet SAW and his caliphs distributed this zakat by looking at the benefit, looking at the rank of those who were entitled to receive it and the amount of wealth being divided. Therefore, we can understand that it is not necessary that the distribution be the same in size for each group. In other words, completing the eight divisions of the Asnaf is not mandatory. As understood by an-Nakha'iy, Malik, Ahmad and others. In short, the distribution of zakat should always take into account the needs of those who receive zakat and zakat should be distributed according to current needs. Give more to those who have need and less for people who have less need.

In short, there is no evidence that requires us to divide by eight. Meanwhile, if your lazis collects all the zakat from an area and all the eight asnaf groups are present at that place, then the right of each group to ask for

their share does not have to be divided equally between them. Lazismu may give to some groups more than others. As the results of MR's interview as Secretary of the Governing Body stated that the funds had been divided among the 8 asnaf fairly or according to their needs, but when the needy and poor needed funds, part of the funds from several asnaf that had been saved would be taken to be distributed to the asnaf that were needed more.

3) We can conclude that the Al-Adalah Concept in Distribution of Zakat Funds Towards Mustahiq Zakat in Lazismu Makassar City

Has been implemented in all 8 asnaf, where the amount given to the 8 asnaf is not all the same in size due to Adil's intention in distributing zakat funds to the 8 asnaf. conditioned according to the needs of the mustahiq of the 8 asnaf. Based on the decision of the sharia council, it may be conditioned or it could be said that the distribution does not have to be the same, depending on the needs, conditions and the area. As according to Hasbi Ash Shiddiqiy, he explains how equality in the distribution of zakat to the 8 asnaf (mustahiq) in the context of justice when distributing zakat includes several points, namely:

- a) In distributing zakat, there was no certain and fixed method during the time of the Prophet Muhammad SAW. It is not fixed to distribute zakat eighth or to as many groups as there are at the time of distribution.
- b) The Prophet SAW and his caliphs distributed this zakat by looking at the benefit, looking at the rank of those who were entitled to receive it and the amount of wealth being divided. Therefore, we can understand that it is not necessary that the distribution be the same in size for each group. In other words, completing the eight divisions of the Asnaf is not mandatory. As understood by an-Nakha'iy, Malik, Ahmad and others. In short, the distribution of zakat should always take into account the needs of those who receive zakat and zakat should be distributed according to current needs. Give

more to those who have need and less for people who have less need.

In short, there is no evidence that requires us to divide by eight. Meanwhile, if your lazis collects all the zakat from an area and all the eight asnaf groups are present at that place, then the right of each group to ask for their share does not have to be divided equally between them. Lazismu may give to some groups more than others and it all depends on the conditions and based on the decision of the Lazismu Sharia Council.

5. Conclusion and Recommendation

5.1 Conclusion

In the final part of this paper, several conclusions can be expressed regarding The Al-is Concept in the Distribution of Zakat Funds to Mustahiq Zakat in Lazismu, Makassar City. Implementation of zakat management to achieve maximum zakat objectives; therefore, the ulama has provided several principles in the distribution of zakat, including the limits on the zakat receipts for mustahiq. This is intended so that when carrying out a distribution of zakat, it remains consistent with the values of justice and equality in its distribution. No argument requires us to divide it evenly into the eight asnaf. If you lazismu collect all the zakat from an area and are present at that place, all the eight groups are a snap, and then each group has the right to ask for its share because it does not have to be divided equally. Lazismu may give more to some groups than others, depending on the conditions and the decision of the Lazismu Sharia Council.

5.2 Recommendation

Lazismu Makassar City needs to increase its outreach in the community, especially Muhammadiyah cadres, so that fund collection can improve even more, therefore, that the distribution or distribution of zakat to mustahiq can be widely affordable and can create more programs for the development of mustahiq so that they can become Muzakki in the future and Zakat collection officers and

donation boxes in the community are empowered so that it is no longer difficult to find volunteers to carry out this task.

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