

Does Research Centre in *Zakāh* Institution Can be Considered as *Zakāh* Workers or *fi Sabilillāh*?

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Abstrak: Many research centres have emerged in zakat institutions to encourage the efficiency of zakat fund management. It is a positive effort to optimize the use of zakat funds. This study aims to analyze the law on using zakat funds for research centres. To achieve this goal, this article compares the practice of IDEAS (Indonesia Development and Islamic Studies) research centre Dompot Dhuafa with the fiqh concept of eight groups of zakat recipients. This research will focus on defining the meaning of *fi sabilillah* (for the cause of Allāh) and *āmil* (those employed for zakat) for eight groups of zakat expenditures by looking at the practice of Dompot Dhuafa in Indonesia. The results of this study indicate that research centres of zakat institutions can be considered *'amil* if they have official permission from the government. However, research centres that do not have legal permits cannot be given zakat funds. This study will come with results from an Islamic perspective and suggestions for future research.

Keywords: Zakat, Indonesia Development and Islamic Studies (IDEAS), Islamic Law

Abstrak: Dengan munculnya banyak pusat penelitian di lembaga zakat untuk mendorong efisiensi pengelolaan dana zakat, hal tersebut merupakan upaya positif untuk mengoptimalkan penggunaan dana zakat. Penelitian ini bertujuan untuk menganalisis hukum penggunaan dana zakat ke pusat penelitian. Untuk mencapai tujuan tersebut, artikel ini mencoba membandingkan praktik IDEAS (Indonesia Development and Islamic Studies) pusat penelitian Dompot Dhuafa dengan konsep fikih tentang delapan kelompok penerima zakat. Penelitian ini akan fokus pada pendefinisian makna *fi sabilillāh* dan *āmil* pada delapan kelompok penerima zakat dengan melihat praktik Dompot Dhuafa di Indonesia. Hasil penelitian ini mengindikasikan bahwa pusat penelitian lembaga zakat dapat dianggap sebagai pekerja zakat (*'amil*) jika memiliki izin resmi dari pemerintah. Namun, pusat penelitian yang tidak memiliki izin hukum tidak dapat diberikan dana zakat. Studi ini akan datang dengan hasil dari perspektif Islam dan saran untuk penelitian masa depan.

Kata Kunci: Zakat, Indonesia Development and Islamic Studies (IDEAS), *fi sabilillāh*, Hukum Islam, Dompot Dhuafa.

Introduction

Achieving the optimal allocation of *zakāh* funds is the main objective for every *zakāh* institution, therefore, many *zakāh* institutions are looking for more leverage to eradicate poverty and support the economic growth of society. Because of the matter above, some poverty research centres, hospitals for the poor, schools for underprivileged children are deemed to be able to provide more benefits than by giving directly to the poor and needy in the form of cash. In this case, there are some differences of opinion among scholars in determining who is included in the eight categories of recipients of *zakāh*. However, some countries have implemented this effort in the hope of achieving the maximum goal.

As it is known, *zakāh* is the most essential and vital system in an Islamic order. Its nature, structure and function can be better envisaged in the total perspective of Islamic system of life. Hence it becomes imperative to define the basic tenets of Islam and to

highlight *zakāt* as basic institution of social order.¹ *Zakāh* is the hub of Islamic public finance and covers the moral, social and economic sectors. In the moral sphere, *zakāh* washes away the feeling of greed and acquisitiveness of the rich. On the other hand, in the social sphere, *zakāh* acts as a unique measure to abolish poverty from the society by making it as an annual social obligation on the rich. Moreover, in the economic sphere, *zakāh* prevents the accumulation of wealth in the hands of few, an economic wisdom that precedes western economist by hundreds of years.²

It cannot be denied that the main purpose of the establishment of research institutions on zakat is to optimize the function of *zakāh* itself, therefore many *zakāh* institutions have their research centres to optimize the role of zakat for the community. However, are all research centre of the *zakāh* institutions can use the *zakāh* funds or only those who assigned by the government?

In this article, we attempt to distinguish which research centre that fall under the eight groups of recipients of the *zakāh*. We will look at the practice of Dompet Dhuafa as the *zakāh* institution that has legal permission from the government. The objective is to underline the permissibility of consuming *zakāh* fund.

Indonesia has a long history of the development of *Zakāh*, *Infāq* and *Ṣadaqah* which had been collected and became sources of funds in developing Islamic teaching institutions such as masjid, pondok pesantren and madrasa. In the Dutch colonial period, the Dutch government created some regulations concerning Muslims' lives. The Dutch government allowed almost all Islamic rituals (*'ibādah*) and family matters to be practiced. They would only forbid Islamic teachings which had a political potential, and they did so by putting limitations and controls certain religious institutions.³

In the *zakāh* case, the Dutch Islamic policy allowed Muslim to perform the payment of *zakāh* and they issued regulations on it. However, these regulations were not the purpose of promoting religious awareness among Muslims. The policy was instead issued to eliminate the abuse of *zakāh* distribution by officials. Therefore, on 4 August 1883, the Dutch government enacted Bijblad No. 1892 which was about the governmental policy to supervise the implementation of *zakāh al-fitr*, which was conducted by *penghulu*. Hurgronje was aware that the abuse could threaten the political stability. He even added that when muslims were paying their state tax it would benefit the government, but when they were paying *zakāh*, it would benefit the enemy of the power.⁴

Newly independent Indonesia adopted the previous Dutch colonial strategy on *zakāh* collection. The Ministry of Religious Affairs was established in January 1946 and set out to continue the colonial policy on the practice of *zakāh*, the task was simply to let people freely observe their obligation to pay *zakāh* and ensure that it was distributed properly, in accordance with religious teachings. This circular was the first sign of the Indonesia government's stance was simply a continuation of the policy of the previous

¹ Abdullah, Muhammad, dan Abdul Quddus Suhaib, "The Impact of Zakat on Social life of Muslim Society," *Pakistan Journal of Islamic Research* 8 (2011): 85.

² Abu Bakar dkk., *Zakāt Management and Taxation* (Kuala Lumpur: IBFIM, 2014), 2.

³ Aqib Suminto, *Politik Islam Hindia Belanda* (Jakarta: LP3ES, 1985), 29–30.

⁴ Ahmad Fathan Aniq, *Zakat Discourse in Indonesia* (Germany: Lambert Academic Publishing, 2011), 26–27.

colonial government. Apparently, this inherited colonial policy was adopted by the Sukarno government 1945-1965 (the Old Order).⁵

A growing passion of making the new administration of *zakaḥ* was observable in the early years of the New Order regime. In the New Order era 1966-1998, the Minister of Religious Affairs issued the number 4 of July 15 1968, about the establishment of zakat worker entities at the village and sub-district level throughout Indonesia. Unfortunately, the regulation did not last long because there was instruction issued by the minister of religion number 1 year 1969 which stipulates the postponement of the enactment of Regulation No. 4 of 1968 concerning the establishment of the above zakat worker entity up to an unspecified time limit.

Allegedly, the delay was influenced by President Soeharto's declaration who is willing and ready to take care of the collection of zakat. In fact, Soeharto then issued a circular letter no b.133 / pres / 11/1968 addressed to all relevant agencies / officials to help realize the collection of zakat.⁶

According to Arskal Salim, even though there was no national policy as to the direction in which *zakaḥ* collection would go, the number of *zakaḥ* agencies gradually increased. After Suharto's resignation, there were a great number of provincial administrations established, including the following: BAZIS (Badan Amil Zakat, Infaq dan Sedekah), DKI Jakarta (1968), East Kalimantan (1972), West Sumatra (1973), West Java (1974), South Kalimantan (1974), South Sumatra (1975), Lampung (1975), Irian Jaya (1978), North Sulawesi (1985) and South Sulawesi (1985). Moreover, since 1986, a new type of zakat organisation has emerged: private company-sponsored zakat agencies (the Bontang LNG Company, Pertamina). Another type of zakat agency that emerge in the early 1990s was one created by Muslim community organisations (Dompot Dhuafa Republika, Pos Keadilan Peduli Ummat, Yayasan Dana Sosial Al Falah, Muhammadiyah, persatuan Islam). On the other hand, the traditional zakat collection and distribution mechanism of establishing temporary zakat committees by mosque administrators or giving zakat directly to the poor is still widely found in Indonesia.⁷

1999 is a historical year for the nation of Indonesia, especially citizens who are Muslim. In that year, this country publishes a rule of law which specifies the management of *zakaḥ*. Apart from the historical dynamics, the issuance of Law No. 38 of 1999 on the Management of *zakaḥ* needs to get the proper appreciation. This not only marks the existence of political will from the government to continue the wishes of Muslims, but also marks the government's carefulness in seeing the extraordinary potential in the *zakaḥ* itself. The potential that builds the spirit of society, which is as a driver of community empowerment, both economically and socially. The research results of Centre for Study of Religion and Culture (CSRC) UIN Syarif Hidayatullah Jakarta with The Ford Foundation (2006), *zakaḥ* fund estimates, Infaq, Shadaqah reach about 19.3 trillion Rupiah per year. Meanwhile, according to Habib Ahmed (2010) estimates the potential of *zakaḥ*, *infāq*, and *shadaqah* reached about 100 trillion. Unfortunately, the potential has not been utilized optimally so that efforts of community empowerment through *zakaḥ* have not been implemented properly.⁸

⁵ Arskal Salim, "The Influential Legacy of Dutch Islamic Policy on the Formation of Zakat (Alms) Law in Modern Indonesia," *Pacific Rim Law & Policy Journal Association* 15, no. 3 (2006): 693-94.

⁶ Tim Penyusun, *Standarisasi Amil Zakat di Indonesia* (Jakarta: Direktorat Pemberdayaan Zakat-Direktorat Jenderal Bimbingan Masyarakat Islam-Kementrian Agama RI, 2013), 25-26.

⁷ Arskal Salim, *The Shift in Zakat Practice in Indonesia* (Chiang Mai: Silkworm Books, 2008), 121.

⁸ Tim Penyusun, *Standarisasi Amil Zakat di Indonesia*, 26-28.

Nowadays, the amil zakat institutions are growing and showing a fairly good performance throughout the years.⁹ In addition, it is believed that zakat has a significant influence on gross domestic product of the nation.¹⁰ To boost the impact of zakat on society, some zakat institutions distributing their zakat funds in productive initiatives such as providing MSMEs with capital and coaching for their businesses.¹¹

Dompot Dhuafa Republika is a non-profit organisation owned by the Indonesian people who have the right to raise the social welfare of the dhuafa with ZISWAF funds (*Zakāh, Infaq, Shadaqah, Waqf*, and other halal and legal funds from individuals, groups, companies/institutions). Its birth date begun with the collective empathy of a community of journalists who interacted with the poor and often met with the rich. Consequently, the community built the management together with anyone who cares about the fate of the orphans.

Behind the greatness and fame of Dompot Dhuafa's name, it turns out to save its own history. On 23 June 1993 CDP (Rural Corps of Dawah) came to one of the mountainous areas of Yogyakarta in collaboration with Republika Daily. The area (Gunung Kidul) whose majority of the population lives below the poverty line. Movement of Rural Da'wah Corps (CDP) is a movement of young people that concern against poverty and some problems that arise from the poverty. Starting from this activity, Parni Hadi who was leading Republika Newspaper, invites all his friends and employees to pay zakat collectively to sustain CDP funds. Fortunately, this activity runs effectively and finally agreed with the term ISR (Ikatan Silaturahmi Republika) under the leadership of Eri Sudewo. At the end, this activity followed by the community. Thus, social activities increasing. Finally, starting from 2 July 1993 ISR officially changed to Dompot Dhuafa. On 14 September 1994, Dompot Dhuafa listed itself as a social foundation at the notary Abu Yusuf, SH with the number of deed 41/1994. Thus, the function and purpose of Dompot Dhuafa increasingly gained by the motto 'Dhuafa sponsorship, Establishment of Spirituality and Raising Work Ethos'. After all the requirements are completed, Dompot Dhuafa then gets official permission from the government, in this case the Ministry of Religious Affairs and carried out by decision letter no. 439 Year 2001 dated October 8, 2001. These efforts are the initiatives of Eri Sudewo, Parni Hadi, Haidar Bagir and S. Sinansari Ecip.¹²

Nowadays, Dompot Dhuafa has many institutions for the distribution of ZIS funds (*zakāh, infāq and shadaqah*), each of which is engaged in health, education, economy and community development. In the field of health, Dompot Dhuafa has health services and integrated hospitals. In the field of education, Dompot Dhuafa has an Indonesian teacher school program, Beastudi Indonesia, etc. While in the economic field there are healthy farming programs Indonesia, Cattle villages Nusantara, etc. And for the field of community development there is a public service agency, Disaster management centre,

⁹ Zakiy, Suciati, dan Fauziah, "Analysis of Amil Zakat Institutions Financial Performance Prior and During Covid-19," *Journal of Islamic Economic Laws* 5, no. 1 (Januari 2022): 5.

¹⁰ Mustika, Setyowati, dan Alam, "Analysis of Effect of ZIS (Zakat, Infaq, and Shadaqah), Regional Domestic Products of Bruto, Regional Minimum Wage and Inflation on Levels Poverty in Indonesia 2012-2016," *Journal of Islamic Economic Laws* 2, no. 2 (Juli 2019): 197.

¹¹ Lukmanul Hakim dkk., "Perbandingan Program Zakat Produktif antara BAZNAS dan LAZISMU Kota Surakarta," *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah* 4, no. 1 (2022): 370.

¹² Tim Penyusun, *Profil LPZ* (Jakarta: Direktorat Pemberdayaan Zakat-Direktorat Jenderal Bimbingan Masyarakat Islam-Kementrian Agama RI, 2012), 57-58.

etc. To maximize the performance of all institutions, Dompot Dhuafa has a research centre commonly known as IDEAS (Indonesia Development and Islamic Studies).

IDEAS (Indonesia Development and Islamic Studies) is an Indonesian public policy research institute in the framework of Islam to go to an independent Indonesia, fair, advanced and dignified. IDEAS is an independent, nonpartisan and non-profit institution. IDEAS conducts public policy research and studies, and distributes research results to public policy makers in Indonesia.

In 2015, Dompot Dhuafa collected Rp. 148,287,001,067.00 of zakat fund. While the total amount of zakat fund collected by BAZNAS (Badan Amil Zakat Nasional) Rp. 94,068,893,820.00. In addition, the total amount of zakat funds in Indonesia Rp. 3,650,369,012,964.00. It can be said that Dompot Dhuafa has more popularity compared to BAZNAS by looking at the amount that has been collected. The results are shown in **Appendix1**.

Year	BAZNAS	BAZNAS (Province)	BAZNAS (City/District)	LAZ	National	Growth
2010	33,125,920,074	306,512,258,082	525,608,580,693	634,917,482,126	1,500,164,240,975	
2011	40,403,967,865	204,482,157,749	824,014,964,426	659,963,269,358	1,728,864,359,398	15,25%
2012	50,212,435,875	253,252,821,346	1,179,716,104,080	729,217,590,043	2,212,398,951,344	27,97%
2013	59,238,304,066	1,645,482,867,203	281,687,974,612	653,194,923,848	2,639,604,069,729	19,31%
2014	82,293,545,780	415,451,020,092	1,422,364,285,476	1,379,891,148,652	3,300,000,000,000	25,02%
2015	94,068,893,820	642,797,514,841	885,309,169,850	2,028,193,434,453	3,650,369,012,964	10,62%

The growth of *zakāh* fund in 2010-2015 nationally

(All data are in Rupiah)

Source: Statistic BAZNAS 2016

Apparently, by 2015, nationally, most of the *zakāh* funds are allocated to the poor and needy groups, which is about one and a half trillion rupiahs or 74.36 percent of the total *zakāh* funds outside the allocation for zakat workers (amil). In every *zakāh* institution, the poor and the needy are also the highest beneficiary groups with allocations above 50 percent. *Fi sabilillah* is the second largest recipient group nationally with an allocation of about half a trillion rupiahs, or 22.40 percent, and is also the second highest beneficiary group in every *zakāh* institution.¹³

Result and Discussion

Linguistically, the word *zakāh* bears two meanings: the first meaning is purity, and the second is growth.

The first meaning of *zakāh*, which means purity, can be understood from the following verses of the Qur'an: "*Indeed, the one who purifies his (ill-commanding) self (from all vain and vicious desires and cultivate in its virtues and piousness) succeeds, but the one who corrupts himself (in sins and suppresses virtue) is doomed indeed.*" QS. Al-Shams (91): 9-10.

The concept of success which is given by these verses through the purification of the inner-self, gives *zakāh* the meaning of purifying wealth from all impurities by spending in the way of Allah.

The second meaning of *zakāh* is growth. For example, a field which yields crops is said in Arabic: "*The crops grew.*"

¹³ Tim Penyusun, *Outlook Zakat Indonesia 2017* (Jakarta: Pusat Kajian Strategis Badan Amil Zakat Nasional (BAZNAS), 2017), 16.

Keeping this meaning in mind, *zakāh* refers to wealth which does not decrease when spent in the path of Allah, but grows by Allah's blessing.¹⁴ The Qur'an states: "...and multiplies alms gifts" (i.e., increasing blessing of clean wealth manifold through charity donation). (QS. Al-Baqarah (2): 276).

In *shari'ah* terminology, *zakāh* is defined as compulsory alms paid by rich Muslims upon acquiring a certain amount of wealth called *niṣāb*, given to category of people called *aṣnāf*. Muslim jurists from the classical to contemporary times have agreed on the obligation of *zakāh* as a religious obligation. Therefore, discussion on the obligation of *zakāh* will focus on the classical scholar's views over relevant tradition of *zakāh* in the Qur'an and *sunnah*.¹⁵

In the Islamic code of life, absolute ownership of everything belongs to Allah who has created everything, including wealth in its different forms that are possessed by people. Therefore, Allah has the right to guide and control their economy activities including acquisition and spending of wealth. *Zakāh* is not only *ibādah*, its role is significant in the development of a healthy and peaceful social environment, which is full of mutual cooperation and sympathy. In fact, a selfish behaviour in the economic front will lead to concentration of wealth, leading to poverty and eventual social unrest, social and economic crimes, and so on. On the contrary, if men help each other, the entire society will be better off which will benefit all. The institution of *zakāh* creates the spirit of sharing and helping others, and thus creates a healthy and congenial social environment.¹⁶

Zakat is the only one of the five pillars of Islam that not required to do any physical exercise but to do a big mental exercise. However, the first pillar of the five pillars of Islam is (syahadah) is also devoid of any big physical exercise. But this utterance requires to follow a chain of must-do-duties, viewed from this consideration (syahadah) is also a physical exercise. If we analyse meticulously *zakāh* is the only tenet of Islam that pertains the relationship with Allah and people, this is because those poor people have a right to our property and wealth. The Qur'an has given them these rights, so nobody can reject their shares:¹⁷ "In their wealth there is a share for the needy and the destitute." (QS. al-Dhāriyāt (51): 19).

The holy Qur'an has mentioned *zakāh* more than eighty times. It is a duty from Allah like the duty of "Salah". Allah commands in the Holy Quran: "So, establish Salah and give Zakāh, and hold fast to Allah." (QS. Al-Ḥajj (22): 78).

Zakāh is one of the five pillars of Islam. The prophet Muhammad (SAW) said: "Islam was built upon five pillars: to witness that there is no God but Allah and that Muhammad (SAW) is His servant and messenger, performing Ṣalāh, giving Zakāh, performing pilgrimage and fasting the month of Ramadhan."¹⁸

The first caliph Abu Bakar As-Siddique (RA) declared war on the tribes who refused to pay *zakāh*, though, they were still observing *ṣalah* and professing Islam in

¹⁴ Muhammad Tahir Ul-Qadri, *Zakah & Charity Essential Questions and Explanations* (London UK: Minhaj-ul-Quran Publications, 2014), 19–20.

¹⁵ Sheriff Muhammad Ibrahim, "The Role of Zakat in Establishing Social Welfare and Economic Sustainability," *International Journal of Management and Commerce Innovations* 3, no. 1 (2015): 437.

¹⁶ Abu Al-Hasan Sadeq, *A Survey of The Institution of Zakah: Issues, Theories and Administration* (Jeddah: Islamic Development Bank-Islamic Research and Training Institute, 1994), 13.

¹⁷ M. Atiqul Haque, *Zakat and Social Security* (Dhaka: Islamic Foundation Bangladesh, 1984), 3–5.

¹⁸ Al-Bukhāry, *Ṣaḥīḥ al-Bukhāry*, vol. 4 (Beirut: Dār al-Kutub al-'Ilmiyyah, 1992), 8.

other matters. He reasoned that Divine Law (*Shari'ah*) cannot be divided and that one cannot follow part of the Holy Book and cast aside other parts.¹⁹

Fundamentally, the five-daily prayer and *zakāh* complement each other and cannot be separated. The ignorance of one will affect to the performance of the other one in vain. Essentially, it is the only one out of five pillars of Islam that is socio-financial worship, the other pillars are pure worship without the socioeconomic effect.²⁰

General Principle of *Zakāh* Recipients.

"The sadaqāt are for the poor and the needy, and those employed to administer (them), for those whose hearts have been reconciled, for those in bondage and in debt, in the cause of Allah, and for the wayfarer. (thus is it) ordained by Allah, and Allah is full of knowledge and wisdom" (QS. Al-Tawbah (9): 60).

Surah *at-Tawbah* quoted above lists the poor and the needy as the first two categories of *zakāh* recipients, reflecting the fact that the first objective of *zakāh* is to eradicate poverty and destitution from society.²¹ It is supported by the *hadīth* narrated by *Mu'ādh* when the Prophet sent him to Yemen: *"Inform them that Allah has prescribed on them a sadaqah, to be taken from the rich among them and rendered to the poor"*.²²

The poor in the opinion of the *Shafi'īs* and *Hanbalis* are those who have no property or income at all, like those who need ten but only have three. *Shafi'ī* and *Hanbali* defined the needy as those who have wealth and income that satisfy their essential needs but still fall short of fulfilling those needs, like those who need ten but only have eight.²³

In the opinion of *Hanafīs* and *Mālikis* the needy have the worst situation compared to the poor, this opinion based on Qur'an: *"Or a needy person in misery."* (QS. al-Balad (90): 16).

However, in the opinion of *Shafi'īs* and *Hanbalis* the poor are worse than the needy, this opinion based on Qur'an:²⁴ *"As for the boat, it belonged to some needy people who toiled upon the sea."* (QS. al-Kahf (18): 79).

This category of recipients is mentioned in the Qur'an immediately after the poor and the needy, is a clear indication that *zakāh* collection and distribution is supposed to be a function performed by an organisation of paid employees. Importantly, it is a part of the institutional infrastructure of the Islamic state and society, not a matter of individual practice or an activity for certain charitable religious bodies.²⁵ In addition, the major purpose of a *zakāh* worker is to collect and distribute *zakāh*. Currently, this purpose must be supported by a necessary secondary function such human resource, research, finance, surveillance and communication technology. Commonly, officers of *zakāh* institution are paid equal to the market value of their labor. The limit of reimbursement for service of *zakāh* worker is 1/8 (12.5%) from total *zakāh* collection.²⁶

¹⁹ Abdullah, Muhammad, dan Suhaib, "The Impact of Zakat on Social life of Muslim Society," 86.

²⁰ Bakar dkk., *Zakāt Management and Taxation*, 2–3.

²¹ Yusuf Al-Qardhawi, *Fiqh al-Zakāh* (Selangor: Islamic Book Trust, 2011), 359.

²² Al-Bukhāry, *Ṣaḥīḥ al-Bukhāry*, 4:4347.

²³ Musthofa al-Khin dan Musthofa al-Bugha, *Fiqh al-Manhajy* (Damaskus: Dār al-Qalam, 2006), 320.

²⁴ Wahbah Al-Zuhāily, *Al-Fqh al-Islāmy wa Adillatuh*, vol. 10 (Beirut: Dār al-Fikr, 1992), 1952.

²⁵ Al-Qardhawi, *Fiqh al-Zakāh*, 386.

²⁶ Bakar dkk., *Zakāt Management and Taxation*, 68.

The government (ruler, sultan, state priest) acts as a *zakāh* worker or can form an *zakāh* worker agency that is responsible for managing zakat for the benefit of the society.²⁷

The importance of such authority supported by the opinions of Yusuf al-Qardawi in his book:

1. Some Individuals may not have sufficiently strong consciences to motivate them to fulfil this obligation. In such cases, the rights of the poor would be lost if the payment of *zakāh* was left to individuals rather than being enforced.
2. When the needy poor receive their rights from the government, rather than directly from the wealthy, their dignity is preserved and there is no possibility of their humiliation before the payer.
3. If the distribution is left to individuals, it is bound to be inconsistent, as everyone will have their own different understanding of the rules of distribution.
4. The legitimate uses of *zakāh* include public interests such as softening hearts, fighting for the sake of Allah, or promoting Islam, which can only be determined by authorities who have an overall vision of the interest and needs of society.
5. Islam is both a religion and a state, and the state needs funds to fulfil its responsibilities. *Zakāh* is one of the financial resources of the Islamic state.²⁸

This fourth group of recipients of *zakāh* are those selected non-Muslims who can be brought closer to Islam by being supported financially. This also includes the financial for those who have newly converted to Islam so that their financial difficulty does not bring them back to disbelief.²⁹ However, some of the jurists rejected the opinion of giving *zakāh* fund to non-muslim based on what caliph Umar did in his time and based on the Qur'ān: "And say: 'the truth is from your Lord'. Then whosoever wills, let him believe, and whosoever wills, let him disbelieve". (QS. al-Kahf (18): 29).

Before Islam, the slavery was widespread in most of the world. This category shows that Islam has recognised the liberty of believers by including that *zakāh* funds should be used to free Muslim slaves. Nowadays, this money can be used to free muslim who find themselves in serious debt or other predicament without any fault on their part.³⁰ In liberating slaves, there are two ways. First, the *zakāh* fund can be used to help a contracted slave to pay his master. The second way, it can be used by buying a slave and then free him or her. Simultaneously, Islam encourages the liberation of slaves in several forms. Freeing a slave is made an expression of submission to Allah as well as the aim of penance performed by persons seeking forgiveness for sins or errors, such as breaking the fast in *Ramadhān* or breaking an oath.³¹

This is the person who is not able to meet his liabilities, such as the debtor who borrowed money to meet his basic requirements and could not reimburse his creditors. Those who hit by natural disaster or accidents and force them to borrow to fulfil their basic needs. However, jurists have put some conditions for debtors before aid is given to them:

1. The debtor should be unable to pay back his debt. This means that he has not a surplus over his original requirements.

²⁷ Tim Penyusun, *Standarisasi Amil Zakat di Indonesia*, 28.

²⁸ Al-Qardhawi, *Fiqh al-Zakāh*, 506.

²⁹ Ul-Qadri, *Zakah & Charity Essential Questions and Explanations*, 51.

³⁰ A.D. Ajjola, *Zakat or Aims-Giving*, (New Delhi: Adam publisher & Distributors, 2003), 58.

³¹ Al-Qardhawi, *Fiqh al-Zakāh*, 414–15.

2. The debt should not have been spent in a prohibited avenue, and the debtor should not have spent the money extravagantly.
3. The debt must be contingent, i.e. the date of payment is due.³²

In this category, the four schools agree on some points and have different opinions on the other points. Firstly, they agree that *jihād* (fighting for Allah's sake) is included in the category. Secondly, it is agreed among them that giving *zakāh* to the fighters is lawful but not spending the *zakāh* fund to buy the equipment. Thirdly, spending *zakāt* on public interest (schools, mosques, roads and irrigation canals) is not permissible and it is agreed among the four schools.³³

Nevertheless, only Abū Ḥanīfah that requires the fighters must be poor to be given *zakāh*,³⁴ and Imam Ahmad alone agrees on spending *zakāh* to pilgrims.³⁵ It also can be given to the spy that spying for the benefit of muslim,³⁶ all the four schools but Hanafīs allow on spending *zakāh* fund for equipment, arms, and other necessities of *jihād*.³⁷

This is the last category of recipients of the *zakāh*. A traveler who is wealthy in his homeland but become needy while travelling.³⁸ However, there are conditions for this group, first, the journey must not be in disobedience to Allah and the traveler must be in need when on the road.

Conclusion

With the emergence of many research centres at the *zakāh* institutions for encouraging the efficiency in the management of *zakāh* funds, it is a good sign from the *zakāh* institution. Nevertheless, *zakāh* is an obligatory *shadaqah* for muslim and it is the third of the five pillars of Islam. Therefore, it should be done with accordance of Islamic Jurisprudence (*Shari'ah*). After considering nowadays situation, we should look which research institutions are fall under the eight groups of recipient of *zakāh* funds and which are not. After comparing the both side, the practice of IDEAS (Indonesia Development and Islamic Studies) the research centre of Dompot Dhuafa and the opinions of scholars in Islamic Jurisprudence the article argues that the research centres of *zakāh* institution can be considered as *zakāh* worker (*'āmil*) if they have the legal permission from the government. However, the research centre that does not have the legal permission cannot be given *zakāh* fund. In addition, government has the full right to appoint the *zakāh* workers (*'āmil*) to make the *zakāh* institution more conceptualized. Lastly, the study suggests to explore more about the *zakāh* since it has a big impact economically and socially in the society.

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³² Mahmoud Abu Saud, *Contemporary Zakat* (Ohio-USA: Zakat and Research Foundation, 1988), 169–70.

³³ Al-Qardhawi, *Fiqh al-Zakāh*, 433.

³⁴ Al-Zuhaily, *Al-Fqh al-Islāmy wa Adillatuh*, 10:1958.

³⁵ Ibn Qudamah, *Al-Muqni'* (Beirut: Dār al-Kutub al-'Ilmiyyah, 2005), 413.

³⁶ 'Abdurrahman al-Ghuryāny, *Mudawwanah al-Fiqh al-Mālikī wa Adillatuh* (Beirut: Muassasah al-Rayyān, 2006), 68.

³⁷ Al-Qardhawi, *Fiqh al-Zakāh*, 434.

³⁸ Bakar dkk., *Zakāt Management and Taxation*, 70.

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