

# THE MANAGEMENT OF ZAKAT IN INDONESIA: A HISTORICAL REVIEW

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**Abstract:** The Management of zakat in Indonesia has been going on since Islam entered Indonesia till today. This study aims to explain how the management of zakat in Indonesia is patterned on Islamic principles. The study uses a descriptive method with historical approach. The study of the history of Islam and Indonesia became the basis for determining the findings, on the pattern of management of zakat in Indonesia. The findings showed that the pattern of management of zakat in the beginning at the time of the entry of Islam in the colonial period, had a huge role in the society. This pattern became one of models of management of zakat.

**Keywords:** Zakat, Management of zakat, Dutch Rule, Japan Rule

**Abstrak:** Pengelolaan zakat di Indonesia telah berlangsung sejak Islam masuk ke Indonesia sampai saat ini. Kajian ini bertujuan untuk menjelaskan bagaimana pengelolaan zakat di Indonesia dijalankan sesuai prinsip-prinsip Islam. Kajian menggunakan metode deskriptif dengan pendekatan kajian sejarah. Studi terhadap sejarah Islam dan Indonesia menjadi dasar dalam menentukan temuan kajian ini terakit pola pengelolaan zakat di Indonesia. Temuan kajian ini menunjukkan bahwa pola pengelolaan zakat di Indonesia saat masuknya Islam pada zaman penjajahan memiliki pengaruh yang besar bagi masyarakat. Pola ini menjadi salah satu model pengelolaan zakat yang dilakukan.

**Kata kunci:** Zakat, Pengelolaan zakat, Penjajahan Belanda, Penjajahan Jepang

## Introduction

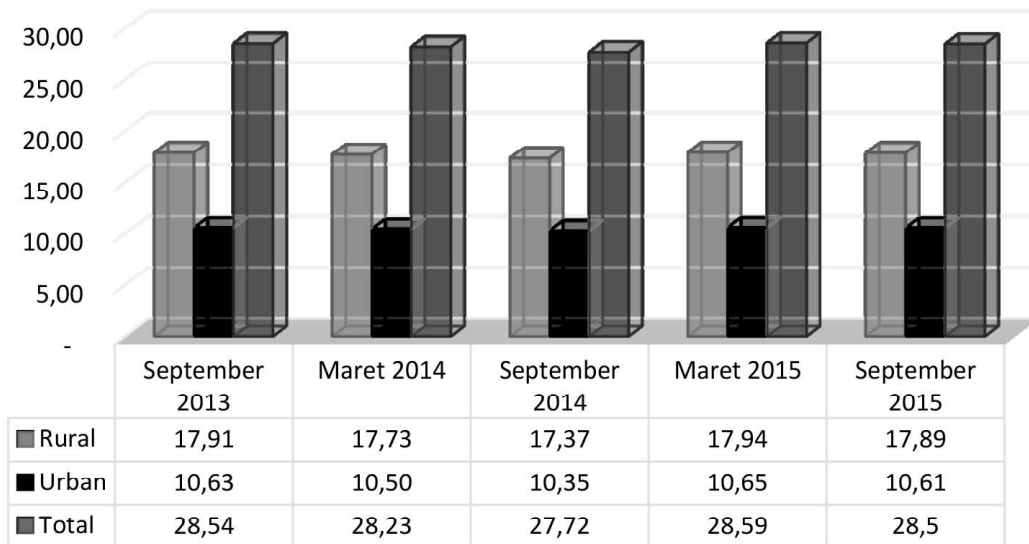
Poverty is a problem faced by Muslim countries, as 85 % of the world poor societies are in the Muslim dominated areas. Only a few Muslim countries having oil production and so not face this problem (Mannan, 1997; Mufti, 2004). According to Act No 13/2011 regarding poverty handling; the poor and needy people are those who have no the source of income or do not have enough to fulfil the proper basic needs for self and

family. For the developing countries, the poverty was a problem for the negative impacts of capitalism (Sakti, 2007).

Poverty has been a problem since the human has lived on the earth. Yet, it could not to be removed because it will create other social problems (Susanto, 2006). The government has to make a serious attempts for the poverty alleviation. The Act 1945 has asked the government to alleviate poverty. The government has created some programs to press the growth of sum of the poor and needy such as Temporary Unconditional Cash Transfer, Prosperous Family Card and others.

At September 2015, Statistics Indonesia released a new date for sum of the poor and needy in Indonesia. Figure 1 showed that growth of poverty number in Indonesia. It was caused by the government policy on rising up the fuel prices. Deduction of fuel prices subsidy will increase the basic necessities prices and cost of living (Baswir, 2005).

Figure 1. The poverty September 2013 - September 2015 (in billion)



Source : (BPS, 2016)

The worst poverty occurs in the past era. The glory of Egypt civilization has not escaped from the poverty. The natural resources had was controlled by the rich, the poor have no control and just consume the leftover food. They had to offer themselves for a little food and free from hungry. A similar things also occur in Babylonia. The fertility plants

had not be tasted since all plant product had sold to Persia. In the Roman Empire faced the same, the poor are whipped like an animal and killed for their mistakes (Qardawi, 2011).

The different condition are done by the Samawi teachings in subjecting the poor. The embracer are commanded to do well things for human being for the harmony living. As Allah said,

وَأَوْحَيْنَا إِلَيْهِمْ فِعْلَ الْخَيْرَاتِ وَإِقَامَ الصَّلَاةِ وَإِيتَاءَ الزَّكَاةِ وَكَانُوا لَنَا عَبِيدِنَ

*"... We inspire them to do the benevolence, establish prayer, pay zakat and worship Us"* (Q.S. Al-Anbiya' : [21]: 73).

The completeness of samawi teachings was implied by Islam. Islam has paid more attention (regulation and implementation) for the poor and needy (Qardawi, 2011).

Existence of zakat was an evidence that Islam pay attention for the poor and needy. Zakat helps them in achieving the noble living. Zakat protects them from the poor things for absence of the state (Zuhaili, 2007). As Allah SWT said,

فَإِنْ تَابُوا وَأَقَامُوا الصَّلَاةَ وَعَآتُوا الزَّكَاةَ فَإِخْوَانُكُمْ فِي الدِّينِ وَنُفَصِّلُ الْآيَاتِ لِقَوْمٍ يَعْلَمُونَ

*"But if they repent, establish prayer, and give zakat, then they are your brothers in religion; and We detail the verses for a people who know"* (Q.S At-Taubah :[9]:11)

Zakat had been practiced since Prophet era in Mecca, but there is the difference between Mecca and Medina era. In Mecca, zakat obligation was only the suggestion for giving voluntarily. The Alquran verses and hadith was only understood as no obligation for paying zakat and no punishment for negligent. Otherwise, in Medina, paying zakat had been fixed for limit of wealth, time for paying, rate of wealth of zakat and beneficiaries of zakat (At-Thayyar, 2011). Muslim in Mecca faced the unfair condition and zakat was paid voluntarily. However, with a spread of Islam in Arab, Muslim made a lot of wealth, zakat was mandatory paid.

When The Prophet was still alive, he regulated zakat directly. The

Prophet delegated the amil zakat to various region with a clear assignment.<sup>1</sup>

إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمَلِينَ عَلَيْهَا وَالْمُؤَلَّفَةَ قُلُوبَهُمْ وَفِي  
الرِّقَابِ وَالْغَرَمِينَ وَفِي سَبِيلِ اللَّهِ وَأَبْنِ السَّبِيلِ

*Zakat expenditures are only for the poor and for the needy and for those employed to collect [Zakat] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler... (Q.S At-Taubah :[9]:60)*

Regarding to the verse, Prophet decentralized the Zakat policy such as collecting system, wealth of Zakat and Zakat rate. In Prophet Era, zakat was managed by the state, the over excess of Zakat in each region was distributed to Medina as capital city. (Karim, 2012). Prophet SAW benefits the masjid as a center of Zakat management because it was not only for praying. According to Khaf (1999) as cited by Wahid (2011), Prophet and the Caliphate of Rasyidin benefit the masjid as business center and other activities such as place for preparing the battle strategies, finishing the contract and declaring for keeping the agreement.

The decentralization system was continued to the Caliphate era. However, Abu Bakr as a first caliphate faced the challenges, a few people pushed away for paying Zakat. He judged a policy and discuss it among the Companions, for declaring the war for Zakat rebels. He also made a policy to keep the Zakat calculation accurately. Abu Bakar said to Anas:

If someone has obliged to pay zakat as a 1 year young camel, but did not get it and offer a 2 year; that could be accepted by Zakat officer and repay the payer as 20 dirham or 2 sheep's as an excess of his payment (Karim, 2012).

Umar bin Khatab managed zakat system by establishing Baitul-Maal. Actually, Baitul-Maal had been operated practically since the Prophet SAW and Abu Bakar era with no the institution. Umar had made the administration clearly for the spread of Islam. Next, Ustman bin Affan also had given more attention for Zakat. Utsman had delegated the authority

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<sup>1</sup> The Prophet had delegated Muaz to Yemen, see Translation of Bulughul Maram, written by Ibnu Hajar Al-Asqolani, Chapter Zakat No. 1. Hadith "From Ibnu Abbas r.a that Muhammad Saw delegated Muaz to Yemen and said Allah actually had obliged them to pay zakat from their wealth, taken from the rich among them and given it to the poor among them"

for each wealth owner to calculate their Zakat burden. The system was continued by Ali bin Abi Thalib (Karim, 2012).

The history showed that Prophet and the Caliphate had paid more attention for Zakat. Zakat as an obligation from Allah, has alleviated the social gap. They benefited the masjid as zakat center and other activities.

The zakat system was managed by the state in Prophet and the Caliphate. They was a leader of an Islamic state. A history written that the management of Zakat was taken by the state after 3 years of migration to Medina (Doa, 2005). Prophet directly paid zakat as a model for other. When zakat was managed and decentralized by the stated, it will increase the collecting of Zakat.

The similar model of zakat management was also taken by a few state (Syukri (2006) as cited by Wahid (2011)). The mosque-based zakat management was practiced in Pakistan. The model was seen as an effective way in collecting and distributing Zakat First, the religious awareness of paying Zakat will spread among local society. Second, this model able to distribute zakat for the beneficiaries appropriately.

Malaysia also collected and distributed zakat based on sub district (Azis, 1993 as cited by Wahid, 2011). The study found that masjid has a significant role in managing zakat.

While, Indonesia have not benefit masjid as zakat center (Mua'lim, 2012). Whereas, in majority, the people prefer to pay their zakat to masjid. According to PIRAC (2004) that located in 10 cities in Indonesia, found that 64 % respondents prefer to pay zakat to masjid. Choosing masjid as a place for paying zakat for its closeness location from the zakat payer (Kurniawati, 2005). This was agreed with the concept taken by Muhammad when asked Muaz bin Jabal for collecting zakat in Yemen and distributing it for the local social welfare (Suma, 2003).

The study found that people doubt the zakat institution. The existence of institution was a solution in managing zakat professionally (Kurniawati, 2005). The pattern of zakat management in Indonesia change, first, traditional management of zakat executed in sub district. Second, professional management of zakat executed by public institution. Third, management of zakat executed by public and government.

Several research found that model of zakat management in Indonesia could be analyzed from the Indonesian history. Budiman (2005) discussed

that Islamization process in Indonesia effect the zakat management in Dutch and Japan colonization. Faisal (2011) discussed the zakat practices in Muslim countries, Nusantara Islamic empire, the colonization era and zakat management in independence phase and New Order.

Herdianto (2012) discussed the role of the state in managing zakat. The study considered the historical development of zakat in Indonesia. Siraj (2014) also studied the long journey of zakat law in Indonesia. The study discussed the management and law enforcement of zakat in New Order to Reform Era. The discussion has not been explained about the mosque's role in the management of zakat. Yet, the Prophet Muhammad and his companions performed zakat collection based mosques.

Finding out the management of zakat in the past, will help us to follow or to duplicate the zakat management system according to the requirements of legislation and history in Indonesia.

## Discussion

### *The Occupation Era*

Islamic philanthropy activities has been already done when the Muslims came to Indonesia from 8-9 M (Fauzia, 2006), including the muslim traders who come to Indonesia. One theory about the influx of Islam in Indonesia through merchants who came from Gujarat, indirectly the traders have done the practice of zakat. Business or corporate they did require traders to pay zakat of Commerce.

Traders who are at once as a *da'i* to travel to the Northern part of Sumatra and established villages known as Samudera Pasai. Whereas in the spread of Islam in Java first accepted by the people who are on the North Coast, and eventually extends to the Mataram Kingdom located in Central Java (Budiman, 2005).

Other history also written that Islam came to Indonesia is already long enough. Proven by the presence of a mosque that has began construction long before the colonizers came to Indonesia. Around the year 1082 M mosque already rebuilt by Kings, Sultans and Wali Songo (Mardjoned, 1990). The mosque was made the center of Muslims and the struggle of the Muslims. When Prophet entered a town, he would build a mosque as a center of activity. This tradition is also continued by *Khulafatu Rasyidin*, nor until now.

The same activities are also carried out by the Wali Songo when preaching in Java. They built great mosque of Demak on the 1st of the year 1428 M Java Dzulqaidah (Salam, 1990). The construction of the mosque was also extended by scholars and sultans, such as the great mosque of Banten in 1596 a.d. 1562 – by Pangeran Mohammed. The great mosque built by the Sultan of Yogyakarta in Yogyakarta and the great mosque of Mangkunegaran in Solo (Mardjoned, 1990). Can be inferred when the presence of Islamic civilization in the area then the mosque into a building that was first built. It shows that the importance of the existence of the mosque for the muslim community.

Variety of ways conducted the scholars to Indonesia to urge people converted to Islam. Method of dakwah is done by Wali Songo at the time, used the concept of *mau'idhah al-hasanah wal mujahadah hiya ahsan*. They don't have to do violence in the dakwah mission unless there is a character who openly disagrees with Islam (Mundiri, 2000). One example through customs approach in instilling the values of charities, Sunan Kalijaga as in the case of alms and “selamatan” by embodying the values of Islam. The idea of Sunan Kalijaga reinforced the opinions of Sunan Kudus, namely:

I agree with the Sunan Kalijaga opinion. Because, there are a few similar value of teachings between Buddhism and Islam, that the rich must help to the poor. As for Sunan Ampel concerns will engender innovation, I have confidence that in the future there will be Muslims who will accomplish (Salam, 1990)

Helping the poor is already done by Wali Songo, although not using the zakat term. They also used the existing customs in Java in order to make the community more easily accepted. This is characteristic of Dakwah is done by Wali Songo when preaching in Java. In some other places since Islam came to Indonesia, then zakat became one of the sources of fund for developing people. In the struggle against the Colonialist, zakat was used as funding for Muslims from taking part *fisabilillah* (Ali, 1988).

Applicability of zakat in the Wali Songo is also supported by the Emphire of Islam in Demak. Sultan Fattah require Java people who have converted to Islam to pay zakat. Including for traders who converted to Islam in order to pay the zakat honestly and not perverted. The obligation of complying zakat, making the muslim obey to Allah. For the reverts from caste sudra, when they had converted to Islam, the caste will be completely

removed. And they benefits zakat, as the poor and needy (Abdullah, 2015).

Management of zakat start using *fiqh* in the middle ages, due to the spread of Islam in Indonesia. This is evidenced by the Nurudin al-Raniry paper (1658) in *al-Sirat al-Mustaqim*, he was a great scholar of Aceh. In his work discusses the Zakat as part of Islamic tenets, discussion of zakat likely to follow the Shafi'i because his thoughts are very powerful in Nusantara. But the conditions was not yet reflect the existence of the zakat obligation, included in the laws of Malacca as reference of the legal system of the Sultanate in Nusantara. The legislation only mentions the existence of the baitul mal though not explain its function (Fauzia, 2006).

That fact can be explained that the management of zakat while it was not managed by the State. The same thing is expressed by Abdullah (1991), that the pattern of collecting zakat is still locally, direct linking between muzakki with mustahik. The determination of zakat beneficiaries (mustahik) depend on muzakki, such as a teacher of religion, scholars and orphans exist around muzakki environment. And they will also provide coupons that would later be switched directly to muzakki (Hamka, 2013).

### ***The Period Of Dutch Rule***

Netherlands colonial rule in Indonesia, began with the presence of Cornelis de Houtman in 1596. Trade was their initial mission in Indonesia, for the lower price of spices in Indonesia. To facilitate their business, the Netherlands formed the VOC (*Verenigde Oost-Indische Compagnie*) in 1906. A variety of battle should be faced for defense, especially resistance by Islamic fighters (Herdianto, 2012).

Netherlands just focus on their business, not religion conquest. Since, Islam was not being the main enemy for them. Another case with the Portuguese, they should be banished from Malacca in furiously, because their interest in mastering the trade in Nusantara (Benda, 1980). They finally managed to expel the Portuguese from the Nusantara and make Netherlands felt free against the trade monopoly of in Indonesia.

Later, as colonialist, Netherlands have a direct impact on the management of zakat. Netherlands formed bureaucracy network from the central level to the areas. The pattern formed by the presence of the Government to the regions, requiring management of zakat was done by the officers present as formal. In addition the Government apparatus is also involved in charity



fund-raising process starting from the Regent until the village chief.

Channeling zakat occurred, was not in accordance with Islamic law. As regard the zakat as a salaried employee of the mosque, it is based on their two assumptions. First, zakat was gathered by them in the hard work. Second, they have spent time and energy for their devotion to God Almighty. Then they are entitled to receive zakat which is already collected from the Muzakki (the giver).

Zakat was channeled by irregularities to zakat collectors such as Regent, a Clerk, a Figure up to the Village Head. In Banten, zakat was focused to the religious teachers. The same condition also occurs in East Java, zakat mall controlled by religious and religious teachers. While zakat fitrah is given to officers of the religion in the village, *khatib*, imam of the mosque and the muezzin. Zakat which is supposed to be distributed to poor and needy but they received a smaller allocation compared to the collectors (Hamka, 2013).

The mosque has a very important role in managing the Islamic philanthropy includes Zakat. Proven financial source of the mosque comes from the zakat, wakaf lands, a fief, charities, giving of the pilgrims who visited the packed near the mosque. Even Snouck Hurgronje advise the Government to strictly supervise the mosque's cash, because mosque excess-cash raises the aberration. Then the Government issued the circular letter of the Secretary of the Government dated 28 August 1923 about the cash restrictions mosque in accordance with needs (Suminto, 1985).

But in some areas, the mosque excess cash still occurs. This indicates that the community believes in giving their zakat and alms through the mosque. Then in 1926, the financial excess in the mosque should be allocated to other activities, i.e a mosque of Pekalongan have deposits in banks of f. 26,000, and each month is taken f. 6,000 to renovate mosques. Even some mosques donate a portion of its treasury for the public benefit. As the Sedayu mosque caretaker, Surabaya to help Hospitals Zending of f. 90 (Fauzia, 2003).

In developing the management of zakat, the Muslims utilized Netherlands careless by lumping funds charity and using it as funding against them. Then the Netherlands Government issued Bijblad Number 1892 1893 August 4, which contains the Netherlands Government policies concerning the zakat. According to Yafie (1997) the Netherlands

Government wants the Muslims neglect the zakat obligation, until it make the in weak economy. Netherlands started to organize the management of zakat made by indigenous peoples, intervened them by not providing a salary to the natives that do management of zakat (Ali, 1988).

The restrictions for management of other Islamic charities occur in endowments. The Netherlands Government issued four circular letter of the Secretary to the Government (*Circulaires van de Gouvernements*) in 1903 until 1935. Circulars containing the registration of religious Muslims accounts concerning the origin of the worship, the Netherlands requesting clarity land came from the Waqf or not. The governors were ordered to report regards the origins of places of worship and how it is used for in accordance with the contents of the circular letter (Fauzia, 2006).

With the influx of Christian Snouck Hurgronje who was appointed as an advisor to an Office dealing with Arab issues and Native, changing the treatment of Netherlands to Muslims are becoming increasingly strict in conducting surveillance. Snouck Hurgronje Netherlands was an expert on the colonization issue. He's already mastered the Arabic language and Islamic experts as well as doing monitoring to Indonesia origin pilgrims in Mecca. And it's become one of the Netherlands to quell the resistance of the Acehese are quite long starting from the year 1872 until 1908 (Benda, 1980).

Presence of Snouck Hurgronje helped Netherlands against fears about Islam. Because according to Snouck Hurgronje, lack the structural relationship among Muslims in Indonesia with the Caliph in Constantinople, making the position of Muslims in Indonesia are getting weak. Finally the Netherlands issued Bijblad Number 6200 on 28 March 1905 containing a prohibition to all government employees and *priyayi* natives to assist in collecting and distributing zakat which has happened before. Netherlands Government feel the correct effects of Zakat, and issued regulation related to zakat. These conditions make the Islamic society weak in funding sourced from zakat (Ali, 1988).

After promulgation the Netherlands policy about of zakat, according to Snouck Hurgronje on the nineteenth-century, practice of zakat in Indonesia has decreased. As in a very organized Pasundan implementation, the management of zakat started fucked little by little. To appear a view that, zakat was a religious obligation that was voluntary, while in some areas,

gathering zakat was also not routinely than previously (Budiman, 2005)

At the time, the philanthropy conducted through the mosque was actually quite potential to fund social activities. The role of Kyai village is very influential in managing zakat at the mosque. They also received alms when marrying the couple, the money used for mosque operational or help people in need. However, this limits the space motion of the Kyai in developing philanthropy mosque-based due to the policy of the Netherlands (Fauzia, 2006).

And these conditions have an impact on the economy of the Muslims worse and they were not given access to education, only certain people are allowed. This causes the community Indonesia does not experience a change, as revealed Agus Salim (1918) a person with not independent and his living drape to others would not going to progress. Then, Serikat Islam (SI) was established, which aims to strengthen the position of indigenous industries.

Later, other organizations established like Muhamadiyah in 1912 and also Nahdlatul Ulama in 1926. With the establishment of these organizations make conditions Moslems getting stronger, although that still are decentralized. KH Ahmad Dahlan was recorded in the history as a founder of amil zakat which serves as *the intermediary* institutions and other Islamic philanthropic fundraising. They took zakat from *muzakki* (the giver) and distributed to *mustahik* (the recipients). The existence of Islamic philanthropic fundraising, supported Muhamadiyah to establish the educational institutions and health services for the Community (Prihatna, 2005)

The establishment of Muhammadiyah and Nadatul Ulama in Indonesia contributed for Muslims quality living in Indonesia for their changes movement in different characteristics. In terms of gathering zakat, they influenced the management styles for zakat. Muhammadiyah and its modernity concepts was already have an idea in managing zakat in a professional manner. They have conducted several policy-related remittances that philanthropy is not limited to the poor, but distributed to building schools and orphanages. The following financial reports made by Muhammadiyah in 1936 (Fauzia, 2013).

Figure 2. Income Statement of PP Muhammadiyah 1936

Lampiran S. M. no 1/1356.

**VERANTW**

**Hoofdbestuur Moehammadiah**

OBANG MASOEK. 19

No.	NAMA POST	H. B.	P. K. O.	Pengadja- ran	Tabligh	Aisijah	T. P.	Pemoeda	Djoemlah
1	Contributie	500,17	—	—	—	515,80	—	0,90	1016,87
2	Donatie	198,75	768,98	—	618,42 <sup>1</sup>	194,26	134,90	—	1915,31 <sup>2</sup>
3	Derma	286,73	544,09	—	19,—	318,61	18,85	51,89 <sup>2</sup>	1239,17 <sup>2</sup>
4	Zakar	181,—	314,49	134,80	436,05	209,11 <sup>2</sup>	73,10	94,98	1443,53 <sup>2</sup>
5	Madjelis Sjoera	846,—	—	—	—	—	—	—	846,—
6	Sokongan	414,35 <sup>2</sup>	4693,63	11331,78	242,34 <sup>2</sup>	115,27	—	65,15	16862,53
7	Peroesahaan	—	540,44	—	—	64,50 <sup>2</sup>	30,—	78,07 <sup>2</sup>	713,02
8	S. M.	84,54	—	—	—	—	—	—	84,54
9	Oetang	—	500,—	625,—	—	—	—	33,19 <sup>2</sup>	1158,19 <sup>2</sup>
10	Lain - lain	178,56	636,10	—	4,55	12,10	—	—	831,31
11	Tjelengan	9,13 <sup>2</sup>	45,60	—	—	57,76	—	0,91 <sup>2</sup>	113,41
12	Pendjoelian barang	—	210,—	—	—	—	—	—	210,—
13	Pembayaran oetang	—	1162,38	135,13	—	3,—	—	—	1300,51
14	Subsidie (1)	—	12916,40	50377,05	—	—	—	—	63293,45
15	Bajaran Moerid	—	—	8090,78	3,80	—	—	6,95	8101,53
16	Bajaran Internaat	—	—	—	—	—	—	—	—
17	Hasil Kliniek (2)	—	9847,46	—	—	—	—	—	9847,46
18	Fonds	—	—	—	—	—	—	—	—
19	Loonbelasting	—	—	2116,47 <sup>2</sup>	—	—	—	—	2116,47 <sup>2</sup>
Djoemlah:		2699,24	32179,57	72811,01 <sup>2</sup>	1324,17	1490,42	256,85	332,06	111093,32 <sup>2</sup>
Saldo o. j. l.:		47,73	2746,61	—	96,56	225,08	57,64	-18,55	3192,17
Djoemlah:		2746,97	34926,18	72811,01 <sup>2</sup>	1420,73	1715,50	314,49	350,61	114285,49 <sup>2</sup>

Gesien: HOOFDBESTUUR MOEHAMMADIJAH.  
 Vice Voorzitter, Secretaris,  
 H. M. SOEDJAK. H. MOECHTAR.

(1) Gouvern en Kasultaan.  
 (2) Practijk loear Kliniek.  
 Dokter en Veeadvrouw f. 3428,52

Source : Fauzia, (2013)

According to Fauzia (2013), institutional management of zakat, and alms by Muhammadiyah backed up by Netherlands Government, for better and effective management and cheating avoidance.

The same was done by Nahdlatul Ulama in difference way. They preferred to follow the school of Imam Shafii legal opinion, even interpreted the verse directly in the Qur'an and Hadith. In other words, they did not fully agree with Muhammadiyah policies. They were more careful about zakat, any cases was the same and other was different also. Nahdlatul Ulama did not list the zakat as one of the sources of funding for their organization. They also gathered the zakat fitrah of the areas and the following report receipt of zakat fitrah in 1941 (Fauzia, 2013).

To maximize the Muslims power, in 1937, Nahdlatul Ulama and Muhammadiyah initiated the establishment of MIAI (*A'laa Islamil Madjlisul Indonesia*). After that, other organizations joined the MIAI include Sarekat Islam. On the other hand, the Government of Japan utilized the rise of Islam in Indonesia as their approach. They set up the Islamic Union of Japan (*Dai Nippon Kaiko Kyoukai*) in 1938 as a religion approach for Indonesian.

Later, they tricked the Indonesian Islamic leaders by inviting MIAI in Islamic Exhibition in Tokyo and Osaka on December 5 – November 29, 1939. Japan hoped the MIAI elites want to accept Japan as a new host replacing the Netherlands. An “Islamic scholar” was delegated to strengthen the link between Japan and Indonesia (Benda, 1980).

Figure 3. Collecting Data of Zakat Fitrah Nadhlatul Ulama 1941

**Verslag Comite Zakat Fitrah dan Kleedingsfonds.**

No.	Nama Tjbang	BERAS		Di bagi orang	ORANG		Di bagi orang	Pakaian	Di bagi orang
		pkl.	kt.		r.	u.			
1	Soekaradja	3	53	177	—	—	—	6	1
2	Keboemen	6	11 <sup>1/2</sup>	132	—	—	—	—	—
3	Demak	10	71	284	2	—	10	1	1
4	Tasikmalaja	57	67	1330	16	52	25	—	—
5	Bangkalan	5	53	546	5	75 <sup>1/2</sup>	11	7	7
6	Negara	4	35	116	—	—	—	—	—
7	Mocara Enim	13	91	131	—	—	—	—	—
8	Bandjarmasin	2	30	49	—	—	—	kain-kain	6
9	Banjoewangi	13	95	318	25	—	110	—	—
10	Soemenep	7	85	387	—	—	—	—	—
11	Kroja	4	90	244	3	50	17	—	—
12	Madioen	8	61	472	14	06	30	—	—
13	Probolinggo	4	17	258	—	—	—	—	—
14	Kendal	3	—	170	—	—	—	33	28
15	Kraksaan	4	40	76	1	15	3	7	7
16	Pamekasan	7	60	350	—	—	—	—	—
17	Poerwodjo	7	84 <sup>1/2</sup>	124	1	50	7	—	—
18	Pasoeroean	13	65	376	1	25	2	barang2	13
19	Toeboehan	24	—	93	—	—	—	—	—
20	Lamongan	?	?	152	—	—	—	—	—
21	Ponorogo	10	21 <sup>1/2</sup>	299	29	25	131	—	—
22	Sitoebondo	8	10	175	—	—	—	—	—
23	Soekoredjo	10	46 <sup>1/2</sup>	341	1	64 <sup>1/2</sup>	20	—	—
24	Tandjoengkarang	6	38	161	17	50	150	—	—
25	Ngandjock	12	24	337	—	—	—	—	—
26	Ketanggocogan.	74	—	1925	2	72	30	20	17
27	Kentjong	26	90	387	7	75	15	—	—
28	Samarinda	4	24	78	54	24	22	—	—
29	Koedoes	50	—	5000	—	—	—	—	—
30	Kadjen (Pati)	8	47	367	13	84 <sup>1/2</sup>	40	—	—
31	Sampang	8	55	285	—	—	—	—	—
32	Indranajoe	15	24	383	—	—	—	38	32
33	Grissee	10	10	910	—	—	—	—	—
34	Bodjonegoro	1	50	100	—	—	—	—	—
35	Pleilirari	8	85	97	5	10	97	—	—
36	Pagaralain	9	36 <sup>1/2</sup>	59	—	—	—	—	—
37	Djember	103	33	3458	27	32 <sup>1/2</sup>	138	—	—
38	Toeloengagoeng	27	38	1318	32	—	?	4	4
39	Teloekloeboek	21	95	20	—	—	—	—	—
40	Semarang	24	32	1047	—	—	—	barang2	200
41	Malang	629	78 <sup>3/4</sup>	10764	95	61	—	4	—
Dioembla		1279	14 <sup>3/4</sup>	33747	398	73	—	120	316

**Keterangan:** 1. Dalam jang tertera diatas, ternyata bahwa masih ada beberapa angka jang belum tertjantoe. Dalam tjabang Lamongan (no. 20) ta' diseboethkan berapa pikoeel atau kati jang telah diterima oleh tjabang. Begitoe poela dalam tjabang-tjabang Bandjarmasin (no. 8), Pasoeroean (no. 18) dan Semarang (no. 40) tidak diterangkan berapa pakaian atau lain-lain barang jang telah diperolehnja. Selain ini tjabang Toeloengagoeng (no. 38) telah menerima oeng sebesar f 32,—, tetapi tidak diterangkan berapa orang jang diberi bagian dari oeng itoe. Begitoe poela tjabang Malang (no. 41) pakaian jang telah diterima tidak diterangkan kepada berapa orang telah dibaginja.

2. Dioemlah beras jang sebesar 127914<sup>3/4</sup> kati itoe, belum terhitoeng jang beroepa padi sebesar 150 pikoeel 80 kati jang telah diterima oleh tjabang Malang.

3. Tjabang2 yg tidak terampak namanja dalam verslag ini, adalah memang beloeun kita terima. Tentang dikerdjakan atau tiadaknja, itoe, kita tjoe ma membilang: wallshoe a'lam!

H. B. N. O. bagian Ansor.

Ketoes,

H. M. THOHIR BAKRI

Penoelis II,

A. C. DJAILANI

Source : Fauzia, (2013)

### ***The Period Of Japan Rule***

Since Japan and Indonesia got close relationship, Japan attacked Netherlands in Indonesia as their fraternity. Indonesian was surprised by the strength of Japan could conquer the Netherlands, then Japan built the strength “greater East Asia” (Ambariy, 1998). But, not all parties save the expectations with the presence of Japan, Dr. Amrullah as reformist from Sumatra was not involved in the warm reception for the occupation. To strengthen the position of Japan, Dai Nippon formed to protect MIAI activities by supporting the existence of three programs in the field of socio-religious.

First, building a Grand Mosque which stands as a symbol of Islam in Indonesia located in the capital city. Second, establishing the Islamic University and third, building Islamic Treasury Office to collect zakat and helping the poor who need (Benda, 1980). According to Noer (1983) cited by Budiman (2005), Japan also formed the *Shumubu* (Office of the Islamic religion) to manage the Islam religion Affairs. The different policies done in Aceh, Japan formed the Islamic Court to take care with Zakat, fitrah zakat and Waqf. Sharia Court stands upon *Aceh Syu Rei* No. 12 dated February 15, 1944 and began operations on 1 March 1944.

The fact occurred by different from what was already proposed, of the MIAI officers were not involved in founding of the religious Repertory. Regent of Bandung, Wiranata Kusuma, founded the *Bait al-Maal* in 1942 to eliminate economic disparities in Priangan. The *Bait al-Maal* successful at Bandung drew the Islamic leaders attention in Jakarta. Just in January 1943 *Bait al-Maal* was established in Jakarta. The development of *Bait al-Maal* appeal so rapidly, so the MIAI moved to supervise the Repertory of Bandung directly. Extension of *Bait al-Maal* continuously performed by the Central Committee and the MIAI issued a regulation on new Repertory. Until 1943 there were about 67 *Bait al-Maal* spread almost all over the Country, everything is spread out over fourteen residency (Benda, 1980).

The development of *Bait al-Maal* by MIAI suggested the Military Government of Japan gave the legal status to the Nadhlatul Ulama and Muhamadiyah in all its branches to weaken the dominance of MIAI. Official

recognition of the Government of Japan toward both the institutions, spending the legal status of the other Islamic organizations include the MIAI. With the weakening of the role of the MIAI is the end of development of *Bait al-Maal* Government era in Japan.

Japan got weakened in the Second World War in Asia at the end of 1943, for the Allied large attack. But the political power of Japan in Indonesia is still strong and they changed the politics trick. Japan bid by promising independence status to Indonesia. Then, Japan formed the BPUPKI. Until Japan must suffer a considerable defeat of the Allies, they replaced BPUPKI became the PPKI to expedite the independence of Indonesia (Ambariyanto, 1998).

Initially, when Islam started to go in the Nusantara, the management of zakat was still traditional and the role of the mosque was not yet be optimized in managing zakat, the mosque is still a symbol of Islamic culture in the country. Whereas the management of zakat in the Netherlands occupation was began undertaken by institutions. The role of the mosque are increasingly visible in the process management of Islamic philanthropy includes Zakat. Even it seem as a source of gathering the funds to be channeled to community activities.

Initially, the Government of Netherlands let the developing religious activities in the community, because of the Government's intervention will cause resistance from the community. Proven they gave discretion to the mosque or Government officials in the management of zakat. Later, they tightened the management of zakat after an advice from Snouck Hurgronje. The society utilized it to fight against the Netherlands.

When Japan started to occupied, they approach Islam as a political tricks. Japan seem to be a helper of society amid Indonesia's colonization of the Netherlands as long as 3.5 centuries. They provide the Muslim societies felt free to conduct their religious activities such as management of zakat, The developments of zakat management characterized by the presence of *Bait al Maal*- under the auspices of MIAI. Such conditions do not last a long time, until eventually they do such restrictions undertaken by the Netherlands.



## Conclusions

The management of zakat in Islam and Indonesia has been discussed in the previous section. At the time of the Prophet, he act directly as amil and sent his companions to spool the zakat in other Muslim regions. He made the mosque as a base for the activities of Muslims, including in gathering and channeling zakat. He implemented a decentralized pattern in the distribution of zakat. In accordance with the act committed by Muaz when he was ordered by the Prophet Muhammad to spool and funneling the funds to charity in Yemen.

In the early days of Islam into Indonesia, the da'i began to teach to people who just entered the Islamic religion to pay the Zakat. One step events conducted with the persuasive approach, as did the Wali Songo in inviting Muslims for paying zakat. After the presence of the Netherlands to monopolize the trade in Indonesia and became the beginning of colonial rule in Indonesia, did not interfere with the management of zakat in the community.

The *naiib* or religious teacher became the amil who gather and distribute zakat. The mosque into one place for people to donate his wealth. Proven several mosques have excess cash funds sourced from zakat and alms. The institutional setup started by some community organizations. Two large Muslim organization Muhammadiyah Nadhlatul Ulama and Nadhlatul Ulama had a large role in the renewal of the management of zakat in Indonesia.

After the power moved from the Netherlands to Japan, brought changes also to the management of zakat in Indonesia. Japan who came into Indonesia with a sympathetic approach by providing for the Muslims to conduct their religions freely. MIAI as Muslims organization from colonial rule of the Netherlands was granted permission to form an Islamic Treasury aimed at optimizing the Fund charity in Indonesia. However, the role of the community was still very dominant and Japan just kept an eye on its management.

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