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# Zakat issues in Muara Teweh, Barito Utara Kalimantan Tengah

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## Abstract

This paper aimed giving information about the development of zakat in Muara Teweh, Barito Utara, Kalimantan Tengah. This paper focused on potrait of zakat management and understanding in Muara Teweh. This paper aimed to describe the potrait development of zakat in Muara Teweh, from the organizations, mustahik, and muzakki than related issues. Method used including observation and documentation through development of zakat in Muara Teweh. The result indicates zakat have applied in Muara Teweh moderately. The issues related to zakat there are zakat activities only really seen when Ramadhan comes, due to the obligation of zakat fitrah for every capable moeslem. The understanding about zakat except zakat fitrah still lack. This impact bought by the mindset of mayority of citizents spending zakat maal as the same time in spending zakat fitrah in Ramadhan month not based on haul and nishab. The minimum amount of socialization and education brough the situation muzakki have a low awareness about zakat and preffer to spend zakat directly to mustahik. Even the zakat management of zakat organizations is still lacking, low awareness and knowledge of muzakki about zakat except zakat fitrah and the mayority of muzakki preffer to spend zakat directly to mustahik but there are activities of zakat seen on Ramadhan month include appealing from Religious Ministry Barito Utara related submission zakat, infaq and sadaqah through Baznas, circulars amount of zakat fitrah and zakat maal, and delivering food packages to mustahik.

Keywords : zakat issues, zakat organization, zakat management

## Introduction

The creation of man as a social being by God made man need each other. Human activities for mutual help and exchange in all the affairs of the interests of each other's lives, both in matters of own interest and for the benefit of the people. Islam is a religion that denies the occurrence of injustice, discrimination, and ignorance. As the teaching that takes into account the glory of human beings are equal before God is no respecter of position by economic level, even Islam very concerned positionally to the poor and to help them is part of religious teachings. Other than that, Islam tells Muslims to become stronger both physically, mentally and economy.

Zakat has dimensions of worship, social and economic in its management which currently exist in Indonesia that are managed personal and professionally by zakat management institutions. In Islamic teaching, zakat management is done by the state and are forced (obligatory system) for Muslims that his wealth has reached nisab. But in Indonesia, since independent day, zakat is managed without the involvement of the government in full. Zakat management is run by a community of individuals who pioneered by two religious institutions, namely mosques and boarding schools. Management is done voluntarily (voluntary system) and This management model continues to run in the early of independent days, the new orde and the reform era in both formal institutions that have a legal entity as zakat or without formal legal entity, even that is individual-based trust of the public.

The existence of zakat management institutions in Indonesia have normative force with the birth of Law No. 38 of 1999 on Zakat Management. The existence of laws aimed at optimizing the



management of zakat to raise public awareness in the encashment and improving in the service of zakat, its function and role of institutions religious community in efforts to achieve prosperity and social justice , as well as improve the effectiveness and efficiency of zakat. Purposes listed in the law of zakat management will be accomplished when using good management. The Law Number 38 Year 1999 on Management of Zakat is considered to be no longer appropriate to the development of society that need to be replaced. Law 23 year 2011 formed than increase the needs for development of society. The management of zakat regulated in this Law includes planning, collection, distribution, and utilization.

This law has very broad implications for the institution management. This management in general optimized the management and utilization based on priority in needs as mustahiq and can be utilized for productive ventures. To realize the optimization of management, amil zakat board is always required to trust, professionalism, transparency and accountability and self-reliance as a public industry towards a prosperous society, empowering and devoted. To ensure the management of zakat as a religious mandate, under this law are determined the elements of guidance and supervision consisting of scholars, the scholars, the community, and the governments and having legal sanctions against managers who are not conformed to the provisions.

Zakat potential in Indonesia reached Rp 217 trillion per year, but has only collected about Rp 3 trillion (Tempo: 2016). While endowments in some middle eastern country has been used as a funding source. Assets such huge zakat will become a strategic economic resource if it can be managed professionally and modernity. The fundamental problem has not been optimal utilization of zakat in Indonesia due to the implementation of the zakat system issues that are not integrated. Yet integrated system can be traced from the implementation of zakat management system to the supervisory system of zakat.

Barito Utara regency is one of the 14 (fourteen) Regency / City in the province of Kalimantan Tengah. Geographically, Barito Utara regency located at position 114 ° 27 '3.32 " - 115 ° 50' 47" East Longitude and 0 ° 40 '00 "North Latitude - 1 ° 27' 00" South Latitude, with this condition it made this regency located in the middle of Central Borneo Province and also Borneo Island (Profil Barut: 2015). Barito Utara regency in the province of Central Kalimantan province that the majority of its population is non-Muslim, but North Barito regency majority of its population is Muslim, which is the majority tribe Dayak Bakumpai. Dayak Bakumpai (Dutch: Becompaijers / Bekoempaiers) is one of the Dayak Ngaju sub-ethnic who are Muslims. Bakumpai tribes mainly inhabit along the Barito the watershed of South Kalimantan and Central Kalimantan, from city Marabahan (as center) until the city Puruk Cahu, Murung Raya. Bakumpai tribal influenced by language, culture, customary law, and architecture with Banjar tribe culturally but Bakumpai language distantly related to tribes Ngaju language. According results population census the year 2000, populations tribe of Bakumpai in province of Central Kalimantan around 135 297, and the majority located in the area Barito Utara.

The constraints faced by the Government in the area is quite spacious with an unequal distribution of the population and the distance between the capital city of the capital of the district in the North Barito regency so far. Due to its general development requires many significant costs, especially in the field of construction of road and bridge infrastructure, Education, Labor, and Health and other sectors of development rather late. Possible level of efficiency in the Barito Utara regency government is very much different from the existing districts in Indonesia because the condition is located on the inland Central Kalimantan is the relative lack of facilities and infrastructures that support in all respects. Because of all these limitations given the expensive cost as well as the width area and the uneven distribution of the population.

Central Kalimantan Province have a great potential of zakat, which is the majority of muslim in this province 74% from the population. The potency of zakat in Central Kalimantan reached 25 billion. This potency cant be reached because The collection of zakat in Central Kalimantan is still not well coordinated and not maximized in management (Indonesia Magnificence of Zakat, 2011; Mintarti, 2011). The development of zakat institutions need to be directed towards religious awareness to tackle social problems on a temporary basis and efforts to alleviate poverty. 500s zakat institutions have been established in Indonesia, but its influence on the development of the public has not seen significantly. Public confidence and capacity of zakat institutions become common problems of zakat institutions.

The width area and the uneven distribution of the population makes Muara Teweh as the object of this paper beside the Islamic religious culture developed from time to time in this town. The mutualism of dayak tribes such as dayak bakumpai, dayak ngaju, dayak maanyan etc in religious life makes itself special. Based on problems of zakat in Central Kalimantan generally and the speciality of mutualism in Muara Teweh as the capital city of Barito Utara Regency, this paper focused on potrait of zakat management and understanding in Muara Teweh. This paper aimed to describe the potrait development of zakat in Muara Teweh, from the organizations, mustahik, and muzakki than related issues. Hopefull this paper may contributes to the information of development and achivement zakat in Muara Teweh especially, Indonesia generally.

## Literature Study

### Zakat Management

Zakat meant purification and growth, while the meant of zakat by sharia is that people who have reached nisab in zakat is obliged to provide a certain level of his wealth to the poor and the like of those entitled to receive zakat (Huda et al., 2013). The relationship between the meant of zakat by language and sharia in understanding very real terms and intimately. Treasures (maal) that issued its zakat will be a blessing, grow, develop and grow pure and clean. In Law No. 23 In 2011, the meant of zakat found in Article 1 Paragraph (1), which reads: Zakat is a treasure that must be issued by a Muslim or a business entity to be given to those who deserve it in accordance with the Shari'ah.

Whereas based on law No 23 in 2011 mentioned there are 2 types of zakat to be incurred by *muzakki*, namely: *Zakat fitrah*, zakat that must be issued by any Muslim in Ramadan before the Eid prayer and *Zakat maal* (zakat), namely zakat issued by wealth or sources of wealth itself.

Under the terms of the law, zakat raised goes by the principle of equity, justice and territorial. Integration of the management of zakat put BAZNAS as coordinator. The role of coordinator is one life with the integration. Articles 6 and 7 of Law No. 23 in 2011 as the legal basis that provides open space to BAZNAS as coordination functions. When LAZ be part of a coordinated system BAZNAS, then the legal position becomes stronger, so that the guiding principles of sharia in the Qur'an (At Tawbah verse 103 and 60) can be met. Law No. 23 of 2011 on Chapter III provides for the collection, distribution, utilization of zakat and reporting. Muzakki calculating its own against compulsory zakat treasure. Even if muzakki can not calculate their own, then BAZNAS can help calculate zakah they must pay.

The performance of an organization that can be seen from the degree to which the organization can achieve the goals that are based on predetermined objectives. Performance is the result of cooperation activities among member or component of the organization in order to realize the objectives of the organization. Simply put, the performance is a product of administrative activities, namely cooperation activities within an organization or group to achieve its management goals commonly referred to as management. Zakat Management Organization either BAZNAS and the Institute Amil Zakat (LAZ) need to build the capacity of its institutions if it is to maximize the social impact are the main objectives the establishment of Zakat Management Organization. To increase the capacity, it needs good cooperation between staff and management in an effort to strengthen institutions for the successful implementation of all programs that have been planned. In simple terms it can be said that the healthy Zakat Management Organization is organization that can perform its functions properly, thus organization to preserve and maintain public confidence, to run the activities fund zakat, management and internal financial, utilization of Zakat funds effectively and efficiently, and prioritize management organization in a professional manner (Indonesia Magnificence of Zakat, 2010, pp. 89–90).

On the distribution of zakat, the Quran specifically set in Surat At Tauba: 60, namely that zakat is only distributed to those entitled accept that consists of 8 groups (*asnaf*), which include: *fakir*, *misikin*, caretaker / collecting zakat (*Amil*), the *mu'allaf* (new people hugging Islam), *Riqab* (slave), *gharimin* (the debt / bankrupt), *Fi sabilillah* (Those fight in the way of Allah) and *Ibn sabil* (people were on the way). The eighth *asnaf* are entitled to receive zakat aid.

Zakat must always remember that in the management of zakat fund is a trust that must be really guarded. In the management of zakat funds needed some principles that should be maintained (Kurniawati, 2004):

1. Management should be based on the Quran and As-Sunna, because zakat is one of

- worship are closely related to social and economic.
2. Transparency, to foster public trust in the organization of zakat, then the zakat organization should implement open management. The management of zakat should use modern information system that can be accessed directly by the parties require.
  3. Using the modern management and administration, zakat organization not only enough just to have the will and understanding the legal charity, but also need to understand modern management and administration.
  4. Zakat organizations both BAZ and LAZ must manage zakat as well as possible. Zakat organizations must have a donor profiling with segmentation, categorization, and clustering market, and is also required donor management. Data base of donors should be able to develop dynamically, a source of information that can be used to analyze and develop strategies accumulation.

The professional management and modern administration needed to achieve goals of zakat organizations. To achieve the goal of organization external and internal factors are something that must be considered (Yani, 2008):

1. Internal Factors

Every organization has weaknesses and strengths but to achieve the vision and mission of the organization, the weaknesses in an organization should be converted into a strength and the strength must be considered. Internal factors that must be considered by zakat organizations are:

- a. Management of Zakat Organizations

The functions of management in this case are the planning, organization, motivation, staffing, and supervision. Those fifth management activities must be contained in order to achieve organizations vision and mission.

- b. Marketing of Zakat Organization

Marketing can be described as the process of defining, anticipating, creating, and meet the needs and desires of customers for products and services. Zakat organizations marketing can be done by: socialization in the society, become the market leader, and distribution of zakat.

- c. Financing

Determine the strengths and weaknesses of the organization's finances is very important in order to formulate effective strategies. Reporting on the activities and financial accountability is a form of responsibility to muzakki.

- d. Implementation of the program zakat

To develop programs utilization of zakat to be more beneficial it is necessary to support data. This will be taken into consideration more about the condition of mustahik in particular and society in general.

- e. Research and development

Research and development directed at developing new products, improve product quality, or improve work processes to reduce costs. Research and development as well as innovative to further develop the organization.

- f. The utilization of information technology development

Providing information that is accurate, complete and fast will affect the quality of every decision. Information and communication technologies make everything fast paced so that a decision can be taken within a shorter time.

2. External Factors

Each organizations have the opportunities and threats, every threat must be avoided and opportunities taken to the realization of the vision and mission of the organization to reach the goal. External factors that must be considered by zakat organizations are:

- a. Expansion in the obligation of zakat

In this case the obligation of zakat evolve development times. All treasures are growing have a responsibility obligatory zakat.

- b. Economic strength

Economic factors have a direct impact on the potential appeal of the strategy. Public welfare and poverty levels to the economic factors that must be considered.

- c. Social, cultural, demographic, and environmental

Changes in social, cultural, demographic, and environmental major impact on products, services, markets, and customers. Cooperation with other parties outside zakat organization can optimize performance.

- d. The role of government in the management of zakat  
Law No. 38 of 1999 described the principle of zakat management professionally and responsibly conducted by the community with the government. Neither the laws and other legal foundation that supports the management of zakat should be followed by a decree municipalities, regions, and provinces to support zakat management.
- e. The power of technology  
Advances in technology may affect the products, services, distribution, and customer. Advances in technology can optimize the performance of each zakat organizations so that the vision and mission can be realized well.

### **Organizations of Zakat**

Under Law No. 38 of 1999, that the organization has the right to manage zakat is divided into two parts, namely a growing organization on the initiative of the people and institutions called Amil Zakat (LAZ) as well as the organization set up by the government and called the Badan Amil Zakat (BAZ). Or that the Act No. 23 in 2011 known as BAZNAS (Badan Amil Zakat Nasional). BAZNAS is a government institution which is independent nonstructural established by the government under Presidential Decree No. 8 of 2001 amended by Presidential Decree No.27 of 2008 and authorized to perform management tasks zakat nationwide. While the Institute Amil Zakat (LAZ) is zakat management institutions established by the private sector or outside the government. LAZ is zakat management institutions are entirely initiated by the people engaged in the field of dakwah, education, social and welfare of Muslims.

Both forms of these organizations have a common goal, that is the aim of managing zakat funds and sources of other social funds to the maximum for the purposes of the people. This noble mission carried not to collide in the implementation of the program. Society must be encouraged to set up an institution amil as much as possible.

Both Zakat Board and institutuion can be formed at all levels, from the national level to the local level. If the BAZ, the hierarchy of its staff have fixed structures in accordance with the constitutional area. The tallest structure in the center and lowest at the district level. In the villages not to the extent of BAZ but only limited to the units authorized by the president, in the province by the governor and so on to the district level.

BAZ organizing at all levels have a working relationship coordinative will thus function as a religious impluencer who has functional in efforts to solve the humanitarian problems concerning equalization rizki given by God to his servant for the sake of survival to serve Him. (Directorate of Zakat, 2006) As for LAZ, formation varies greatly depending on the motivation of the initiator, this does not mean authority for approval as an institution amil, there is no mechanism. Government in the Act has been put mechanism amil institution building, so that not just anyone can easily set up institutions amil. And the government has the right to supervise and monitor the development of the organization and its finances.

The results of the collection of zakat by BAZ and LAZ subsequently utilized to mustahik accordance with the provisions of the religion based on priority needs mustahik. Before delivery of course necessary to research and research on the number of poor in a region full of certain potential human resource development. From the results of this research are called the priority that will be given charity first. BAZ and LAZ reception results of jemis donation, charity, grants, wills and expiation utilized for productive business in order to improve the welfare of the community.

### **Previous Research**

Previous research by Kholis, Sobaya, Andriansyah, & Iqbal (2013) on internal management, fundraising strategy, and collecting and distribution of fund conducted by Zakat Organization both BAZ and LAZ. Methods used included questionnaire and interviews with financial institutions managers. The results indicated that there was sixteen Zakat Organizations actively operating conducted internal organization management, fundraising strategy, collecting and distribution of fund, control and transparency in differently level based on their capabilities.

Bariyah (2012) shows that the zakat management institutions should implement quality management in an effort to empower the local economy. Indicators of quality management



performance management institutions of zakat include: Leadership, Strategic Planning, Focus on Management and mustahik Muzaki, Measurement, Analysis and Knowledge Management, Resources Amil, and Achieving Results. Zakat management institutions must uphold Shariah principles in realizing the values of distributive justice to maintain maqashid sharia.

Huda (2013) zakat issues facing Indonesia in general, programs and issues facing by zakat organization in performing the function of accumulation, distribution, and utilization of Zakat funds and provide proposals to the problems faced. Some of the issues that became the results of such research is the result of applying a less than optimal performance of the organization so that the suggestions given by researcher referable for zakat organization as improved performance in Indonesia.

Zakat management currently has some problems, although currently zakat management institutions have spread across Indonesia. The low realization of zakat collected when compared with the calculated potential zakat funds caused by several things, namely: (i) muzakki directly pay zakat on *mustahiq* (Uzaifah, 2007), (ii) lack of trust *muzakki* to organization zakat (Hafidhuddin, 2011), (iii) utilization of zakat is not maximized (Beik, 2012), (iv) lack of understanding of zakat (Irwan, 2011), (v) poor quality of Amil zakat (Mintarti, 2011), and (vi) low role of government, especially in terms of supervision zakat management organizations. To overcome the problem of zakat in Indonesia now needs the cooperation of various parties are institutions, government, and society. A very important issue is the value of "the spirit or the contents" of a charity institution instead of outward form. To that end, the function of the charity as something that should receive the attention of all parties that have a major role (Huda, 2013).

Those are problems that Zakat Organizations faced along with the development for increasing the realization fund of zakat. Most of problems discovered in zakat organizations in major cities. If those problem just solved in the major cities than the small cities and town will not improve in the development of zakat fund realization, thus problems are better solved from the small society. The Lack of informations and researchs about development zakat in small cities and town, especially in Muara Teweh than this paper will give another information about zakat development in Muara Teweh. This paper focused on the potrait development of zakat in Muara Teweh, Central Kalimantan and will give another gilimpse information about the development of zakat in Indonesia.

## Results and Discussion

Results of the study were presented by first described the condition of the subject of research, namely general overview Barito Utara and Muara Teweh as its capital. The description of Muslim population and economy to determine the potential zakat this city. as well as various other aspects that support the information development of zakat this city. Further description of each of these aspects are combined into a general overview of the development of zakat in the Muara Teweh. Final conducted is the general discussion on the development of zakat and of issues that exist in this city.

Obstacles faced by researchers in data collection were database needed in Barito Utara from sources within the Ministry of religion linked with zakat is not yet available and published. For the wide scope of Barito Utara than the observations of this study focused on the development zakat in Muara Teweh.

Barito Utara regency is one of the districts of 14 districts / cities in Central Kalimantan. Administratively, comprised of 9 (nine) Districts, 10 village and 93 villages. There are 93 villages and 10 village in Barito Utara regency, in 2014 there are 14 rural villages and 89 villages / wards, advanced (Results Update the data by Bappeda Barito Utara regency in 2014). Barito Utara Regency is bounded on the north by Murung Raya Regency and Kalimantan Timur Province, on the south by Barito Selatan Regency and Kalimantan Selatan Province, on the east by Kalimantan Timur Province and on the west by Kapuas Regency. Based on BPS data, Barito Utara area: 8,300 km<sup>2</sup> (= 830,000 ha). But if calculated based digital on Map Appendix RI SK Forestry number 529 / Menhut-II / 2012 date 25 September 2012, the vast territory of North Barito district, covering an area of 10169.73 km<sup>2</sup> (= 1,016,973 Ha).

Table 1. Distance between Subdistrict Capital and Regency Capital in Barito Utara Regency (km), 2015

Subdistrict	Capital of Subdistrict	Distance to Regency Capital (km)
Montallat	Tumpang Laung II	90,50
Gunung Timang	Kandui	62,00
Gunung Purei	Lampeong	116,00
Teweh Timur	Benangin I	92,00
Teweh Tengah	Muara Teweh	0,00
Teweh Baru	Hajak	16,00
Teweh Selatan	Trahean	17,00
Lahei	Lahei II	22,00
Lahei Barat	Benao Hulu	63,00

Source: Barito Utara Regency in figures 2016

The number of Barito Utara Regency population is 127,479 people. Number of females are less than males with the percentage of 48.1 percent for females and 51.9 percent for males. Based on the total area, the population density rate is 15 people/km<sup>2</sup>, which is considered to be fairly low density. Of the total population in the districts of Kalimantan Tengah Province in 2015, the total population in Barito Utara Regency was ranked eighth with a population of 127,479 people, made up of 66,211 men and 61,268 women. Meanwhile, the largest population in Kalimantan Tengah is in Kotawaringin Timur (426,176 people) and the smallest population is in Sukamara (55,321 people).

Religion becomes one of important elements in order to built national character in order to be civilized community who believe in one Supreme God. Worship facilities in Barito Utara Regency increase fairly with population growth. Population of religion by district on 2015 will be shown as below:

Table 2. Population by Subdistrict and Religion in Barito Utara Regency, 2015

No.	SubDistricts/capitals	Religions				
		Islam	Christian	Catholic	Hindu / Kaharingan	Buddhist
1.	Montallat/ Tumpang Laung	10.623	1.177	134	959	-
2.	Gunung Timang/ Kandui	5.243	3.030	1.440	1.950	-
3.	Gunung Purei/ Lampeong	2.400	901	521	-	-
4.	Teweh Timur/ Benangin	3.471	187	901	1.170	-
5.	Teweh Tengah/ Muara Teweh	61.825	29.040	1.609	-	-
6.	Teweh Baru/ Hajak	680	1.220	402	-	-
7.	Teweh Selatan/ Trahean	2.420	1.476	202	-	-
8.	Lahei/ Lahei	15.725	765	119	6.446	-
9.	Lahei Barat/ Benao	2.325	968	122	-	-
	Total	104.712	38.764	5.450	10.525	-

Source : Ministry of Religious of Barito Utara

This research generally provides information on activities of zakat in the city of Muara Teweh. Subjects focused are zakat management organizations, *muzakki* and *mustahik*. Generally seen that all zakat activities has a commitment to carrying out its activities appropriate with sharia. The aspects of zakat management is important and fundamental. Zakat management carried out following the modern management. In zakat management institutions there is an element of consideration, supervisory elements, elements of implementation. The existence of three elements in zakat management institutions showed their modern management practices in the management of zakat. Good zakat management is a necessity. In Act (Act) 38 of 1999 as amended into Law No.23 of 2011 stated that "zakat management is planning, organizing, implementing, and monitoring the collection and distribution and utilization of zakat".

Based on observation conducted that zakat activities only really seen when Ramadhan comes, due to the obligation of *zakat fitrah* for every capable moeslem. Beside have not seen zakat activities carry out by zakat organization out ramadhan even in management, utilization, and distribution. The activities of zakat seen on Ramadhan month include appeal of Religious Ministry Barito Utara related submission *zakat*, *infaq* and *sadaqah* through Baznas, circulars amount of *zakat fitrah* and *zakat maal*, and delivering food packages to *mustahik*. To ensure the management of zakat as a religious mandate, under this law are determined the elements of guidance and supervision element consisting of religious scholars, the scholars, the community, and the governments and their legal sanctions against managers who are not conformed to the provisions. Based on Law No.23 of 2011 coaching zakat covers facilitation, socialization and education. The results of the observations made, the facilities of the local government provides Baznas a place on Imam Bonjol street Muara Teweh. Socialization and education of zakat by Baznas accompanied District Religious Affairs and the local government is still minimal because the zakat activities only conducted on Ramadhan month.

Those problems carried out another problems into muzakki understanding and knowledge in zakat. Most of muzakki understand the obligation of zakat only in *zakat fitrah* and a few in *zakat maal* understanding. The religious leader are still few who includes the important of spending zakat maal in religious speech. Even though zakat is one of the pillars of socio-economic patterned on the five pillars of Islam. With zakat in addition to a pledge of tawhid (creed) and the prayer, then someone unauthorized entry into the ranks of Muslims and recognized his Islam. Zakat, even discussed the subject of "worship", because they were considered an integral part of the prayer, become an integral part of Islamic economic system, and therefore discussed in books on Islamic law and economics strategy (Al-Qardhawi, 2005).

One function of zakat is the social function as a means of interconnected fellow human beings, between *muzakki* with *mustahik*, as well as collectors. Therefore, zakat funds can be used for social activities, so that not only the consumptive are used up, but also makes productive zakat fund that benefits provided wider and large. Thus, it is expected zakat able to open up growth opportunities for *mustahik* that later became *muzakki*. Found in Muara Teweh, that *muzakki* prefer to spend zakat direct to *mustahik*. This can cause by the lack of trust muzakki to the organization or cause the organization only been active in Ramadhan month. Law No. 23 of 2011 concerning the management of zakat mandates utilization of Zakat funds can be carried out in two major activities, namely activities consumptive (activity in the form of assistance that is urgent and immediately discharged after the grants were used), including this activity is to direct grants in eight *ashnaf*, activities for education, and social activities. The second activity is the productive activities that cater for productive businesses that are medium to long term. This productive activities can be classified on community empowerment and utilization of Small and Medium Enterprises (SMEs).

Allah establishes eight groups *mustahik (asnaf)*. Consisting of *fakir*, *miskin*, *amil*, *mu'allaf*, *riqob*, *ghorimin*, *fisabilillah*, and *Ibn sabil*. *Mustahik* class classification can be divided into two major groups: those permanent and temporary groups.

1. Permanent groups: *fakir*, *miskin*, *amil*, *mu'allaf*. These four groups *mustahik* assumed there would always be in the region of zakat management organizations and therefore the distribution of funds to them are continuously or for a long time even if the individual recipient alternated.
2. Temporary groups: *riqob*, *ghorimin*, *fisabilillah* and *Ibn sabil*. Four groups *mustahik* now assumed not always be in the region of an organization's management of zakat.



Table 3. Number of Poor People by Regency/Municipality in Kalimantan Tengah Province (thousand), 2011-2014

Regency/Municipality	2011	2012	2013	2014
Kotawaringin Barat	14,9	14,4	14,3	14,3
Kotawaringin Timur	28,4	27,5	28,0	29,9
Kapuas	21,1	20,7	21,2	21,2
Barito Selatan	9,6	9,3	8,1	8,0
Barito Utara	7,9	7,6	7,5	7,4
Sukamara	2,7	2,7	2,4	2,3
Lamandau	3,3	3,2	3,4	3,4
Seruyan	12,7	12,3	14,2	14,2
Katingan	9,7	9,3	10,2	10,2
Pulang Pisau	6,7	6,4	6,7	6,7
Gunung Mas	7,0	6,8	7,3	7,2
Barito Timur	9,2	8,9	9,5	9,5
Murung Raya	6,2	6,0	6,8	6,8
Palangkaraya	10,6	10,1	9,7	9,7
Total	150,0	145,1	149,4	148,8

Source: BPS - Statistics of Barito Utara Regency

Poverty rate (percentage of poor) in North Barito regency in 2013 amounted to 5.98% decline compared to 2012 (6.11%), in 2011 (6.33%), in 2010 (6.34%), 2009 (6.43%) and 2008 (7.56%). Number of poor in North Barito regency in 2013 some 7500 inhabitants in 2012 decreased compared to some 7600 inhabitants, in 2011 (7860 inhabitants), in 2010 (8700 people) and in 2009 (8680 inhabitants). The poverty line in North Barito regency in 2013 amounted to Rp.355.065, - per capita per month, an increase compared to the year 2012 amounting to Rp 317 497, - per capita per month, in 2011 (Rp 281 756, -), 2010 (Rp.267.603, -) and year 2009 (Rp. 232 267, -). (BPS Barito Utara and BPS Central Kalimantan)

Generally zakat have applied in Muara Teweh moderately. In the middle of religious society in this city, the understanding about zakat except *zakat fitrah* still lack. This impact bought by the mindset spending *zakat maal* as the same time in spending *zakat fitrah*. Actually Income, services, and another object include in *zakat maal* may be subject to zakat if achieve *nisab* and *haul*. Zakat is a worship that has two sides. On one side is a religious charity that serves as a cleansing of property and self-owner, on the other hand zakat implies high social. The minimum amount of socialization and education brought the situation *muzakki* have a low awareness about zakat. With the growing breadth of charity objects with very varied types of businesses in the fields of agriculture, industry, animal husbandry and the profession the greater opportunities for raising funds from zakat sector. But success in fundraising alone will not achieve the goal, if the utilization of Zakat funds are not managed professionally. The awareness of *muzakki* in developing the good impact of zakat in society still low with the majority of muzakki prefer to spend zakat directly to mustahik. The institutions that manage zakat can stand alone or as part of a religious social organizations and local government. So in this case zakat proactive role very important starting from data collection, to come and explain to muzaki about the importance of paying zakat.

### Conclusion

Based on BPS data, Barito Utara area: 8,300 km<sup>2</sup> (= 830,000 ha). But if calculated based digital on Map Appendix RI SK Forestry number 529 / Menhut-II / 2012 date 25 September 2012, the vast territory of North Barito district, covering an area of 10169.73 km<sup>2</sup> (= 1,016,973 Ha). Of the total population in the districts of Kalimantan Tengah Province in 2015, the total population in Barito Utara Regency was ranked eighth with a population of 127,479 people, made up of 66,211 men and 61,268 women. The width area and the uneven distribution of the population makes Muara

Teweh as the object of this paper beside the Islamic religious culture developed from time to time in this town. Beside Muara Teweh is the capital of Regency, Zakat Organization and Ministry of Religious located in this city.

Generally zakat have applied in Muara Teweh moderately. Zakat activities only really seen when Ramadhan comes, due to the obligation of *zakat fitrah* for every capable moeslem. Beside have not seen zakat activities carry out by zakat organization out ramadhan even in management, utilization, and distribution. The activities of zakat seen on Ramadhan month include appeal of Religious Ministry Barito Utara related submission *zakat*, *infaq* and *sadaqah* through Baznas, circulars amount of *zakat fitrah* and *zakat maal*, and delivering food packages to *mustahik*. In the middle of religious society in this city, the understanding about zakat except *zakat fitrah* still lack. This impact bought by the mindset spending *zakat maal* as the same time in spending *zakat fitrah*. Actually Income, services, and another object include in *zakat maal* may be subject to zakat if achieve *nisab* and *haul*. The minimum amount of socialization and education brough the situation *muzakki* have a low awareness about zakat. The awareness of *muzakki* in developing the good impact of zakat in society still low with the majority of muzakki preffer to spend zakat directly to mustahik.

According to the issue, hope there are developments of zakat in Muara Teweh. Hence zakat not only being religious obligation but can bring a good impact to society. The awaeness of muzakki into spending zakat is increasing, not only spending directly to mustahik buat also through zakat organization which have an active activities. Zakat organization can increase its performance providing the collection, distribution, utilization and reporting of zakat so the Zakat fund become large in realization not only the potential and the welfare of each region can increase into good achievement.

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