

## CHAPTER V

### CONCLUSION

#### A. Conclusion

Every God's creation has a purpose. Human as the caliphate on earth must understand that the purpose of all God's creation is for the benefit of the human. The scholars of ushul fiqh also agree that *maslahah* is the purpose of Allah as the maker of Sharia. God's will and purpose in making all creation with the aim of Sharia. There are still many who do not understand about the term of *maqasid al-Sharia*, even among Muslims themselves. The term *maqasid al-Sharia* is also still underestimated by Muslim scholars, but this is very important for the purpose of God's creation can be understood. For those who know and understand the *maqasid al-Sharia* would not doubt that *maqasid al-Sharia* is the solution to all problems, even revealing the truth of God's promise. *Maqasid al-Sharia* can be used as a guidance in solving all the latest issues comprehensively, ie political, economic and social aspects. Therefore, *maqasid al-Sharia* is an important solution and must be understood by all Muslims. It will increase the belief in the greatness of the Creator, then will give pleasure in worshipping God (Haron *et al.*, 2015). Directly, *maqasid al-Sharia* is revealed to humankind to provide convenience to human life.<sup>1</sup> Human is creature of God created in the form of the best in accordance with the nature of

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<sup>1</sup> Masyhudi Muqorobin in Review of Islamic Legal Maxims of Mahmassani's *Falsafat Al-Tashri Fi Al-Islam* with A Special Reference to Al-Nadwi's *Al-Qawa'id Al-Fiqhiyyah*.

human beings in the life of the world to carrying out the task of the caliphate in the framework of devotion to the Creator, Allah SWT. As His vicegerent on earth, human beings are given the mandate to empower the whole universe as best as possible for the welfare of all creations (Karim, 2012). With regard to the scope of these caliphate tasks, Allah SWT says:

*“Do not mischief on the earth, after it hath been set in order, but call on Him with fear and longing (in your hearts): for the Mercy of Allah is (always) near to those who do good.”* (Quran Surah Al-A’raf [7]:56)

*“Those who, if We establish their position on this earth, establish regular prayer and give zakat, enjoining the right and forbid wrong, with Allah rests the end (and decision) of (all) affairs.”* (Quran Surah Al-Hajj [22]:41)

The verse states that establishing the prayer is a reflection of good relations with Allah SWT, giving zakat is a reflection of harmonious relationships with fellow human beings, while *ma'ruf* associated with everything that is considered good by religion, intellect and culture, while *munkar* is vice versa. Thus, as a caliphate of Allah on earth, human beings have an obligation to create a society with a good relationship with God, harmonious community life, religion, intellect and culture are preserved (Shihab, 1994).

Zakat is one of the important obligations that every Muslim should fulfill, in addition to other basic obligations, such as prayer and fasting. Zakat belongs to one of the pillars of Islam, as revealed in the Hadith of the Prophet, so that its existence is considered *ma'lum min addien bi adl-dlaurah* or known automatically and it is an absolute part of one's become Islam (Yafie, 1994). Zakat is regulated and must be within the corridor of maqasid al-Sharia. One thing that distinguishes

zakat with other practices that the obligation of zakat in addition to having the dimension of worship, which is to purify the soul and property, also has a social dimension, ie for equality of welfare. Based on this, zakat is not the only dimension of *hablum minallah*, but also *hablum minannas*. A Muslim who issues zakat, then besides will purify the soul and wealth for the person who perform it, will also create equality of welfare for the society because with zakat payment, the wealth not only rotate among the rich people, but also will flow to the poor people. Through zakat, every individual in the society is assured of minimum means of livelihood, which provides the social security system in an Islamic society (Dogarawa, 2012).

Zakat has an important socio-economic role and function, then the state is obliged and responsible for managing zakat. In this way, it will support the formation of the economic condition that is growth with equity, ie the increase in productivity which is accompanied by the equality of income and the increase of employment for the society and the creation of social justice in society (Asnaini, 2008). Through the economic growth, it is expected to give prosperity. However, the ultimate well-being will be born through a process of synergism between economic growth and distribution, so that growth with equity can actually be realized. However, the concept and definition of welfare are very diverse, depend on what perspective is used. In this context, the philosophy of welfare as stated in Quran 106:1-4 is one of the concepts that has attention (Beik and Arsyianti, 2016). The function of zakat directly or indirectly has contributed greatly to the ummah welfare, for the eradication of poverty, and for the creation of social stability because zakat can decrease social jealousy (Triyanta, 2012).

BAZNAS DIY is the official zakat institution which is the only one formed by the government based on Presidential RI Decree Number 8 the year 2001 which has the task and function of collecting and distributing zakat, infaq and shadaqah, as well Law Number 23 the year 2001 on the management of zakat, this further reinforces the role of BAZNAS as an institution authorized to manage zakat nationally. The organizational structure of BAZNAS DIY is good enough and strong. The employees understand everything about BAZNAS. Funds collected by BAZNAS DIY are zakat funds, infaq, shadaqah, humanitarian solidarity (social) and other funds in accordance with Sharia. The programs and activities of accumulating zakat in BAZNAS DIY include the establishment of Zakat Collection Unit or UPZ in every government institution, direct service, pick up zakat and zakat transfer through Bank. BAZNAS DIY also has zakat fund utilization programs where its activities are productive to economic empowerment, and consumptive to humanity, health, preaching and education. The zakat distribution programs undertaken by BAZNAS Daerah Istimewa Yogyakarta are in accordance with the maqasid al-Sharia approach, ie protection of faith (*hifdzu ad-din*) be evidenced with DIY Piety, protection of life/self (*hifdzu an-nafs*) be evidenced with DIY Healthy and DIY Care, protection of intellectual (*hifdzu al-aql*) be evidenced with DIY Smart, protection of posterity (*hifdzu an-nasl*) be evidenced with DIY Healthy and protection of wealth (*hifdzu al-mal*) be evidenced with DIY Prosperity. Furthermore, if all parties of society have concern to establish zakat collection and distribution with maqasid al-Sharia approach, these could have an impact on the awareness of society by the implementation of the Islamic principles of helping

each other (*ta'awun*), brotherhood (*ukhuwah*), justice (*al-'adl*), insurance (*takaful*) and human welfare (*jalb al-maslahah*) by itself which can facilitate to achieve the real well-being of human in life (*al-falah*) and blessing for humankind in both this world (*al-falah fid-dunya*) and the hereafter (*al-falah fil-aakhirah*). So, with good zakat governance is expected as one way in overcoming the problem of poverty and provide solutions to other social problems.

## **B. Suggestion**

Islam has regulated the economic security system of society based on Divine guidance. Our task is to apply the system to our lives, then be used to measure the accomplishment of its implementation in order to facilitate the evaluation process which may be useful for further improvement in accordance with the maqasid al-Sharia. The achievement of economic security by using zakat and maqasid al-Sharia as an essential basis for doing so is easier to evaluate how the real condition of economic security, prosperity and the welfare of society, can even be used to detect the adherence of the people, especially the rich to the State and obedience to Allah and His Messenger. This can be realized by many parties (experts) in the application of economic security where there is one important thing that still needs to be discussed further (Widiyanto, 2014).

In improving the efficiency and yield of zakat in order to realize the welfare of the society, more intensive coordination among the existing zakat management organizations (BAZNAS and LAZ) are required, with more intensive coordination, zakat management organizations can identify and mapping the existing problems and to further formulate common steps to solve the problem. Through the zakat management centralization pattern under BAZNAS adopted by the current Zakat Management Act, BAZNAS besides performing its duty as zakat operator, BAZNAS should also play a more active role as zakat management coordinator (Harahab, 2016).

In raising the awareness of the society (Muslims) in paying zakat through institutions or amil (BAZNAS or LAZ), massive education and socialization of zakat is required to the society. Therefore, a joint movement involving BAZNAS, LAZ, government and community leaders are required. To support this movement, the government needs to make more detail implementation regulations and provide special funds in order to facilitate it. Besides, it needs a real example, especially from government officials and leaders who become role models of society (Harahab, 2016). It needs for maximal socialization about understanding and explanation in detail about zakat as well zakat obligatory procedure which has been required to Muslim who capable and ZIS programs from BAZNAS wider to public, especially some government institutions not aware yet about zakat in environment of Muslim employees because of the lack of understanding about the obligatory zakat procedure so they cannot pay zakat yet.