ECONOMIC EMPOWERMENT MUSTAHIQ VILLAGE CIMANGGU SATU THROUGH THE ESTABLISHMENT OF BODIES, AMIL, ZAKAT, INFAQ, AND SHADAQAH

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Abstract
According to Islamic teachings, poverty is a serious problem that must be given serious attention too. Therefore, Islam explains the problem of poverty and social inequality in detail, both in the aspect of conception and solution. This Community Service Report (PKM) discusses the establishment of Badan, Amil, Zakat, Infaq, and Sadaqah (BAZIS) of Cimanggu Satu Village which aims to empower Mustahiq in Cimanggu Satu Village to further improve their economy by managing funds received from the results of Cimanggu Satu Village. zakat distribution becomes more productive.

Keywords: Community Service, empowerment, zakat.

Introduction
The legal basis for zakat is contained in the Qur’an, Hadith, and the consensus of scholars (Ash-Siddique, 2009:15). Meanwhile, the legal instruments governing the management of zakat in Indonesia are regulated in the Law of the Republic of Indonesia Number 38 of 1999 concerning the management of zakat, which was changed to the Law of the Republic of Indonesia Number 23 of 2011 concerning the management of zakat. What is meant by zakat management is planning, implementing, and coordinating activities in the collection, distribution, and utilization of zakat.

Zakat merupakan kewajiban yang dibebankan bagi muzakki untuk memberikan sebagian dari hartanya kepada mustahik, baik secara langsung maupun melalui‘amil zakat. Zakat memiliki tiga dimensi, yaitu: spiritual, sosial, dan ekonomi (Dakhoir, 2015:9). Dimensi spiritual merupakan bentuk kewajiban agama, yang bertujuan mendekatkan diri kepada Tuhan (Qardhawi, 2002:86). Dimensi sosial, zakat berorientasi pada upaya mempererat persaudaraan, menciptakan keharmonisan sosial dan melahirkan sikap saling mencintai antar sesama (Mardani, 2016:26). Sedangkan dimensi ekonomi, zakat merupakan perintah yang dipahami sebagai kesatuan yang tak terpisahkan dalam pencapaian kesejahteraan ekonomi di masyarakat (Nuruddin,2006:1-2). Islam has given systemic teachings in an effort to solve social problems, especially the problem of poverty. Through zakat, it is hoped that it can narrow economic inequality in society to the minimum possible (Muhammad, 2002:17). This system was established to carry out the process of transforming society into a strong brotherhood with a high level of welfare in order to reduce economic inequality towards a just and prosperous society.
The distribution of zakat can be carried out in four forms, namely: first, traditional consumptive, i.e., zakat given to mustahik is used to meet their daily needs; second, creative consumptive, namely zakat given to mustahik in the form of other consumptive needs, such as scholarships, building school infrastructure; third, traditional productive, namely zakat is given in the form of assistance for productive goods, such as animals to be bred, work tools to support business; fourth, creative productive, namely zakat is given in the form of capital in the business world (Ministry of Religion RI, 2002:234-244).

The distribution of zakat in productive forms is related to efforts to empower mustahik. Empowerment is a series of activities carried out to strengthen weak groups in society, by encouraging, motivating, and raising awareness of their potential and trying to develop that potential in the form of activities (Suharto, 2005:56). Through the empowerment process, it is expected to raise awareness of managing zakat funds to make zakat as an alternative to empower the economy, because zakat aims to transfer some of the assets of the rich group to those in need in order to reduce economic inequality (Tebba, 2003:114). Thus, zakat has a central role in improving the economic conditions of the community, from those who originally lived in the shackles of poverty to become an independent and economically prosperous society. In order to achieve the social goals of zakat, it is necessary to manage productive zakat by investing in profitable business fields (Ibid, 2003:116).

Empowerment of the local economy is also one of the KKN activities aimed at forming, fostering and developing community economic empowerment programs through the utilization of the potential of local Human Resources (HR) and Natural Resources (SDA). From the point of view of community acceptance of KKN, community economic empowerment is helping, forming, filling and developing community economic institutions in the village systematically to jointly help overcome problems faced by families through education, entrepreneurship and environmental empowerment as an effort to improve the Quality of Human Resources (HR).

Community Service Activities (PKM) of the Faculty of Islamic Economics, Djuanda University, Bogor, were held from 6 August 2019 to 6 September 2019. The PKM was held in Cimanggu Satu, Cibungbulang District, Bogor Regency, West Java. This report is a documentation of the real work of students assigned to serve in Cimanggu Satu Village, especially in the economic sector with a program to establish zakat management institutions, namely the Amil Zakat, Infaq, and Shadaqah Agency (BAZIS) as a tangible form of community service aimed at solving economic problems faced by the people of Cimanggu Satu Village.

Methodology

The activity plan is a plan carried out by the author for the initiation program for the establishment of amil zakat, infaq, and almsgiving bodies carried out in 2019 in Cimanggu Village. The activity plan uses an approach method through planned meetings. The planning is as follows:

1. Collaborating with the Head of Cimanggu Village to facilitate the planning of the initiation program for the establishment of amil, zakat, infaq and alms agencies.
2. Providing socialization on the importance of zakat, infaq and shadaqah for the community.
3. Overcoming problems faced by the community, especially for residents who have long been entangled in ribawi practices or people who deal with moneylenders.
4. Inviting the public to implement Islamic law and provide an understanding of the sharia economy.
5. Establish a zakat, infaq, and shadaqah institution with the community as part of the management.
A qualitative approach was chosen to achieve the objectives of the study because the information presented emphasizes the description of empirical facts that occur from society and focuses on the social phenomena that occur and the perspective that society naturally develops.

Results and Discussion

The result of this activity was the formation of a zakat management institution with the name BAZIS Desa Cimanggu Satu, which at the end of the Community Service Program had 21 members consisting of community leaders and village government officials. BAZIS is under the authority of the Village to facilitate Muzakki in issuing zakat obligations that are right on target and in accordance with the guidance of Islamic sharia. BAZIS is short for Badan Amil Zakat, Infaq and Shadaqah, the meaning of BAZIS can be found, among others, in the Republic of Indonesia Law No. 38/1999 concerning zakat management which implies, among other things, an institution that has the main task of collecting, distributing and utilizing zakat assets accordingly with religious provisions. Or in another sense, namely an institution established by the regional government with the main task of collecting zakat, infaq and shadaqah funds from the Muslim community whose management is regulated in Law No. 38 of 1999 which includes planning, organizing, implementing, and controlling activities to distribute and be utilized to those entitled to receive it (mustahik).

The village government will be assisted in developing the economy of the community with assistance from BAZIS, the distribution of zakat funds that is more evenly distributed and on target to Mustahiqs who are in the border / remote areas of the village, the results of the distribution of zakat funds from Muzakki in Cimanggu village can be touched. so that it can improve the economy of the Mustahiqs because of the empowerment program implemented by BAZIS Cimanggu Satu Village, namely optimizing the productive management of zakat funds.

The implementation of the establishment of the Amil Zakat, Infaq, and Shadaqah Agency (BAZIS) activities began with a group discussion regarding the establishment of a Sharia-based Microfinance Institution (LKMS) that is appropriate to establish in Cimanggu Satu village, with various options such as sharia cooperatives, BMT, and zakat institutions. After receiving guidance
from lecturers and community leaders, zakat institutions were the right choice to establish because they saw the potential condition of the community for collecting zakat in Cimanggu Satu village before the establishment of other sharia-based microfinance institutions.

The initiation of the establishment of BAZIS in Cimanggu One Village which will be carried out by FEI KKN students received good appreciation and enthusiasm from both community leaders and village officials, making it easier to establish the management structure of the zakat institution. The management formation meeting was held in the village hall of Cimanggu Satu by inviting village government officials, RT / RW, community leaders, and village MUI to be involved as administrators of zakat institutions in Cimanggu Satu village.

As for the formation of the management structure of the zakat institution, KKN students gave a letter of request to the Head of Cimanggu One Village to immediately issue a BAZIS Decree (SK) in Cimanggu One Village and received a good response from the village head who then inaugurated the BAZIS on September 05 2019 which coincided with with a workshop or the closing of the Real Work Lecture (KKN) in Cimanggu Satu Village.

Conclusions
Based on the results of the implementation of the Real Work Lecture (KKN) activities that have been planned, compiled, and implemented, the authors draw some conclusions including the following:
1. Cooperation between KKN members is very good in implementing the KKN Work Program.
2. The Village Head and his staff, and the heads of RW and RT who always provide input and support for the implementation of the KKN program.
3. With the existence of KKN students, the community is helped by increasing information and knowledge, especially the knowledge of Islamic Economics that they get from the results of KKN activities.
4. The Cimanggu One Community Service Program received a good reception from the local community, especially the Cimanggu One Village community who always provided moral and material support for the smooth implementation of the KKN Program that the author carried out.
5. A zakat institution, namely "BAZIS Desa Cimanggu Satu", has been established with the support of the village head, the head of the MUI Desa, and local community leaders. So that it can be the place chosen by the Muzakki to issue their zakat easily.

Suggestions for students of the Faculty of Islamic Economics who will carry out real work lectures include:
1. Liaising well with related institutions or agencies such as the Village Head, Hamlet Head, RT / RW, community leaders, religious leaders, youth leaders and so on, so that it is easy to run long-term programs.
2. Increase friendship with the figures who are considered influential, so that the program runs as planned.
3. Speak well and politely, be friendly and full of smiles.
4. Trying to maintain the good name of the institution, namely Djuanda University and the Faculty of Islamic Economics.
5. Every activity implementation and decision-making that is constructive should involve all elements of society for the smooth running of the program.

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