

DISTRIBUTION OF ZAKAT IN POVERTY TREATMENT OF MUHAMMADIYAH CITIZENS IN KLATEN DISTRICT (Case Study: *Lazismu* Regional Leader of Muhammadiyah Klaten Regency)

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Abstract :

This study aims to determine how zakat distribution in poverty alleviation for Muhammadiyah members of Klaten Regency and how to achieve zakat distribution in poverty alleviation for Muhammadiyah residents of Klaten Regency carried out by Lazismu, Regional Leaders of Muhammadiyah Klaten Regency whether the distribution of zakat been given by Muhammadiyah Klaten residents and the result after being given zakat has improved their welfare or is it still as usual. The methodology used is the descriptive statistical method. This method is used to determine the distribution of zakat in poverty alleviation through observation, interviews, and documentation. This research consists of two data, namely primary data and secondary data, where the primary data is obtained from direct interviews, while secondary data were obtained from distribution report data from the *Lazismu* Muhammadiyah Regional Leadership, Klaten Regency, and articles or literature related to this study. The results of this study indicate that zakat distribution has been given to Muhammadiyah members of the Klaten Regency, but it has not been able to alleviate poverty. Because zakat funds that are obtained and given to *mustahiq* can only ease the burden. And that this research will be followed by further research, by conceptualizing zakat distribution using the phenomenological method. The results of this study indicate that zakat distribution has been given to Muhammadiyah citizens of Klaten Regency, but it has not been able to overcome poverty. Because zakat funds that are obtained and given to *mustahiq* can only ease the burden, and that this research will be followed by further research, by conceptualizing zakat distribution using the phenomenological method. The results of this study indicate that zakat distribution has been given to Muhammadiyah citizens of Klaten Regency, but it has not been able to overcome poverty because zakat funds that are obtained and given to *mustahiq* can only ease the burden and that this research will be followed by further research, by conceptualizing zakat distribution using the phenomenological method.

Keywords :

Zakat distribution, Lazismu, mustahiq

1. Introduction

Klaten Regency is a small city flanked by 2 big cities, namely Surakarta and Yogyakarta. Klaten Regency is one of the districts in Central Java Province which has 26 sub-districts and 401 villages. From Central Java Statistics Agency data, Klaten Regency is included in the poverty red zone. From the 2017 data for Central Java, there are still 15 districts that are included in the red zone of poverty, one of which is the Klaten Regency. Based on data on the poverty rate in 2017, Klaten Regency was 14.15%, but in 2018 the poverty rate fell by 2 digits, namely 12.96%.

And the number of villages that are still in the red zone of poverty, there are 88 villages scattered in several districts from the number of villages in Klaten Regency, namely 401 villages. In 2019, the Klaten Regency government has a priority program that must be resolved quickly, namely Poverty and Unemployment Eradication. According to data from the Population Office for Civil Registration in 2016, the population of the Klaten Regency is 1,428,861, consisting of 738,541 men and 590,320 women. Poverty is a multi-dimensional problem where a person or group of people is unable to fulfill their basic rights to maintain and develop a dignified life. Therefore it is difficult to measure it and there needs to be an agreement. Poverty is a multi-dimensional problem where a person or group of people is unable to fulfill their basic rights to maintain and develop a dignified life. Therefore it is difficult to measure it and an agreement is needed. Poverty is a multi-dimensional problem where a person or group of people is unable to fulfill their basic rights to maintain and develop a dignified life. Therefore it is difficult to measure it and an agreement is needed.

In Klaten Regency, there are many social organizations or religious organizations, one of which is the Muhammadiyah Organization. The Muhammadiyah organization itself in Klaten Regency is very large compared to other districts, even in Indonesia the biggest itself, because the Muhammadiyah Organization in Klaten has 26 branches and 391 branches. The Muhammadiyah Organization in Klaten has been established since 1967. For residents of the Klaten Regency who participate in the Muhammadiyah Organization, they are referred to as Muhammadiyah members, both those who already have membership cards or those who do not. In helping to reduce poverty in Klaten Regency, the Klaten Muhammadiyah Organization through its institution, namely Lazismu (Zakat Institute, Infaq, Shodaqoh Muhammadiyah) collects zakat funds,

Paying zakat is an obligation for Muslims who are able and have met the conditions under the provisions of the Qur'an and As-Sunnah. Allah SWT has determined the existence of rights and obligations between the rich and the poor. Rich people must pay zakat obligation and poor people have the right to receive zakat. In managing zakat, the Klaten Muhammadiyah Organization through Lazismu is spread across 26 branches and 1 in the area, namely as a center for collecting zakat, infaq, and shodaqoh. The role of *Lazismu* at the branch or sub-district level is to collect and provide direction and explanation to people who can pay predetermined zakat because the role of zakat is very important in reducing poverty. The potential for zakat that is available is expected to be a means to alleviate poverty and it is hoped that it will contribute to poverty alleviation for the poor, namely in providing zakat assistance in the form of consumptive zakat and productive zakat. Consumptive zakat assistance is direct assistance, while productive zakat assistance is assistance provided in the form of productive business capital. The current discourse that gives zakat assistance is the most effective way to make people independent without the help of others, namely productive zakat assistance. But that does not mean that consumptive zakat is not given, consumptive zakat is still needed in the context of the community empowerment transition process. namely in providing zakat assistance in the form of consumptive zakat and productive zakat.

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process. namely in providing zakat assistance in the form of consumptive zakat and productive zakat (Tho'in & Marimin, 2019). Consumptive zakat assistance is direct assistance, while productive zakat assistance is assistance provided in the form of productive business capital. The current discourse that gives zakat assistance is the most effective way to make people independent without the help of others, namely productive zakat assistance. But that does not mean that consumptive zakat is not given, consumptive zakat is still needed in the context of the community empowerment transition process. The current discourse that gives zakat assistance is the most effective way to make people independent without the help of others, namely productive zakat assistance, but that does not mean that consumptive zakat is not given, consumptive zakat is still needed in the context of the community empowerment transition process (Putri, et.al., 2019). The current discourse that gives zakat assistance is the most effective way to make people independent without the help of others, namely productive zakat assistance. But that does not mean that consumptive zakat is not given, consumptive zakat is still needed in the context of the community empowerment transition process.

Lazismu in Klaten is still distributing the proceeds of zakat from *muzakki* (people who are obliged to pay zakat) in Klaten Regency to residents in Klaten Regency in general and Muhammadiyah members in particular. Usually, the regional level *Lazismu* collects zakat, infaq, and shodaqoh funds from direct *muzakki*, or the branch level *Lazismu* then it will be distributed according to the provisions, after deducting it to be deposited to *Lazismu* above, namely Regional level *Lazismu* and *Lazismu* at the central level by 5% of the collection results from *muzakki* branches and *muzakki* which directly deposit to *Lazismu* area.

The research that I do is to focus on how the Zakat Distribution in Poverty Alleviation for Muhammadiyah Citizens of Klaten Regency, a case study on *Lazismu* Muhammadiyah Regional Leadership (PDM) Klaten. What distinguishes previous research from current research is that previous research focused on productive zakat programs, zakat empowerment through Micro, Small Medium Enterprise (MSMEs) programs, business capital, and zakat distribution management for community welfare, while the objects studied are BAZNAZ (National Amil Zakat Agency) and LAZ (Amil Zakat Institution) as foundations and the ones studied are the community. general. Meanwhile, this research examines the distribution of consumptive zakat and productive zakat. Meanwhile, the object is LAZ *Lazismu* PDM Klaten, and the one being researched is Muhammadiyah residents of Klaten Regency.

2. Research Method

This type of research uses descriptive statistical research. To obtain the necessary data, the research came directly to the location, namely *Lazismu* PDM Klaten to obtain primary data through direct observation and interviews with *amil* zakat (people who are entitled to zakat). The place for this research is LAZISMU Klaten (Muhammadiyah Institute of Infaq, Shadaqah and Zakat) which has its office address at Jalan Pemuda Selatan No. 115 Klaten. The main data source in qualitative research is the subject where the data is obtained, it can be from informants and documentation. Data collection in this study was carried out by observation, interviews, and documentation. The data analysis used in this study is a qualitative analysis with an interactive model.

3. Results and Discussion

3.1 Distribution of Zakat in Alleviating Poverty of the Muhammadiyah People of Klaten

There are only two ways in distributing zakat at Lazismu PDM Klaten, namely by giving it yourself to the *mustahiq* or giving it to the Service Office or *Lazismu* at the Branch level. And there are two zakat distribution, namely consumptive zakat, and productive zakat. Zakat distribution to alleviate the poverty of Muhammadiyah Klaten residents cannot be done, because zakat distribution can only be used to ease the burden on society in general and Muhammadiyah members in particular. The distribution of consumptive zakat is zakat that is given for a moment which the *mustahiq* can use. For example, the distribution of consumptive zakat in the form of distribution of necessities, free glasses, provision of clean water assistance, all of that is only for a moment. even the zakat given for house renovation cannot tackle poverty because the funds given are not large and run out quickly. Meanwhile, productive zakat is zakat which is usually distributed in the form of business capital. But also consumptive zakat, giving productive zakat in the form of business assistance has not been able to alleviate poverty but only alleviate the economic burden of the *mustahiq* (people who are allowed to receive zakat).

The results of the research conducted show that the payment of zakat obtained at the Service Office or *Lazismu* Branch to *Lazismu* zakat area is slightly incompatible with the agreements or regulations that have been made, which should be 15% of the total zakat earned by the Service Office, but only less than 15% is deposited.

Table 1
Zakat Deposit from the Branch Level Lazismu Service Office in 2015

| No. | Branch | Acquisition Branch | Deposit that should be given (15%) | Deposit Received | % Percentage |
|-----|----------------|--------------------|------------------------------------|------------------|--------------|
| 1 | Klaten Tengah | 90.530.000 | 13.579.500 | 3.000.000 | 3.3% |
| 2 | Klaten Utara | 203.012.500 | 30.451.875 | 17.000.000 | 8.4% |
| 3 | Klaten Selatan | 13.395.000 | 2.009.250 | 1.000.000 | 7.5% |
| 4 | Ngawen | 130.316.000 | 19.547.400 | 19.347.000 | 14.8% |
| 5 | Kebonarum | 67.927.000 | 10.189.050 | 2.000.000 | 2.9% |
| 6 | Wedi | | | 4.500.000 | |
| 7 | Kalikotes | 95.966.000 | 14.394.900 | 6.000.000 | 6.3% |
| 8 | Jogonalan | 32.616.000 | 4.891.500 | 4.500.000 | 13.8% |
| 9 | Gantiwarno | 47.190.000 | 7.078.500 | 7.100.000 | 15% |
| 10 | Prambanan | 116.310.270 | 17.446.541 | 2.173.000 | 1.9% |
| 11 | Manisrenggo | 23.400.000 | 3.510.000 | 2.925.000 | 12.5% |
| 12 | Kemalang | | | | |
| 13 | Karangnongko | | | | |
| 14 | Jatinom | 208.745.000 | 31.311.750 | 15.000.000 | 7.2% |
| 15 | Karanganom | | | | |
| 16 | Tulung | | | | |
| 17 | Polanharjo | 37.042.000 | 5.556.300 | 5.556.300 | 15% |
| 18 | Delanggu | 563.472.247 | 84.520.837 | 25.000.000 | 4.4% |
| 19 | Wonosari | 26.330.000 | 3.949.500 | 3.940.500 | 15% |

| | | | | | |
|----|--------------|----------------------|--------------------|--------------------|-------------|
| 20 | Juwiring | 203.210.000 | 30.481.500 | 5.000.000 | 2.5% |
| 21 | Ceper | 52.865.000 | 7.929.500 | 3.500.000 | 6.6% |
| 22 | Pedan | 46.455.000 | 6.968.250 | 5.000.000 | 10.8% |
| 23 | Karangdowo | 47.217.000 | 7.082.550 | 4.000.000 | 8.5% |
| 24 | Trucuk | 92.775.000 | 13.916.250 | 5.000.000 | 5.4% |
| 25 | Cawas | 534.178.000 | 80.126.700 | 40.000.000 | 7.5% |
| 26 | Bayat | 19.735.000 | 2.960.250 | 3.000.000 | 15.2% |
| | Total | 2.652.681.017 | 397.902.153 | 184.541.800 | 7.0% |

Source: Lazismu PDM Klaten

Table 2
Zakat Deposit from the Branch Level Lazismu Service Office in 2016

| No. | Branch | Acquisition Branch | Deposit that should be given (15%) | Deposit Received | % Percentage |
|-----|----------------|--------------------|------------------------------------|------------------|--------------|
| 1 | Klaten Tengah | 117.932.000 | 17.689.800 | 3.000.000 | 2.5% |
| 2 | Klaten Utara | 199.770.000 | 29.965.500 | 15.000.000 | 7.5% |
| 3 | Klaten Selatan | 3.750.000 | 562.500 | 1.055.000 | 28.1% |
| 4 | Ngawen | 140.863.000 | 21.129.450 | 21.129.500 | 15% |
| 5 | Kebonarum | 59.277.000 | 8.891.550 | 3.000.000 | 5.3% |
| 6 | Wedi | 176.113.000 | 26.416.950 | 4.500.000 | 2.6% |
| 7 | Kalikotes | 118.163.000 | 17.724.450 | 6.000.000 | 5.1% |
| 8 | Jogonalan | 43.325.000 | 6.498.750 | 6.500.000 | 15% |
| 9 | Gantiwarno | 57.928.000 | 8.689.200 | 8.850.000 | 15.3% |
| 10 | Prambanan | 137.932.000 | 20.689.800 | 2.670.000 | 1.9% |
| 11 | Manisrenggo | 24.477.000 | 3.671.550 | 3.000.000 | 12.3% |
| 12 | Kemalang | | | | |
| 13 | Karangnongko | | | | |
| 14 | Jatinom | 280.500.000 | 42.075.000 | 16.000.000 | 5.7% |
| 15 | Karanganom | | | | |
| 16 | Tulung | 47.700.000 | 7.155.000 | 4.500.000 | 9.4% |
| 17 | Polanharjo | 49.580.000 | 7.437.000 | 7.500.000 | 15.1% |
| 18 | Delanggu | 722.943.141 | 108.441.471 | 25.000.000 | 3.5% |
| 19 | Wonosari | 35.662.000 | 5.349.300 | 5.000.000 | 14% |
| 20 | Juwiring | 240.564.000 | 36.084.600 | 5.000.000 | 2.1% |
| 21 | Ceper | 60.771.198 | 9.115.680 | 2.500.000 | 4.1% |
| 22 | Pedan | 80.357.000 | 12.053.550 | 6.500.000 | 8.1% |
| 23 | Karangdowo | 45.000.000 | 6.750.000 | 5.000.000 | 11.1% |
| 24 | Trucuk | 145.125.000 | 21.768.750 | 5.000.000 | 3,4% |
| 25 | Cawas | 586.094.400 | 87.914.160 | 40.000.000 | 6.8% |
| 26 | Bayat | 22.150.000 | 3.322.500 | 3.325.000 | 15% |
| 27 | Tulung 2015 | | | 4.500.000 | |
| 28 | Karangdowo | 47.217.000 | 7.082.550 | 4.500.000 | 9.5% |
| 29 | Ngawen 2015 | | | 200.000 | |

| | | | | | |
|--|--------------|---------------------------|--------------------|--------------------|--|
| | Total | 3.443.193.73 9 | 516.479.061 | 209.230.300 | |
|--|--------------|---------------------------|--------------------|--------------------|--|

Source: Lazismu PDM Klaten

Table 3
Zakat Deposit from the Branch Level Lazismu Service Office in 2017

| No. | Branch | Acquisition Branch | Deposit that should be given (15%) | Deposit Received | % Percentage |
|-----|----------------|----------------------|------------------------------------|--------------------|--------------|
| 1 | Klaten Tengah | 123.355.200 | 18.503.280 | 5.000.000 | 4.1% |
| 2 | Klaten Utara | 223.597.000 | 33.539.550 | 20.000.000 | 8.9% |
| 3 | Klaten Selatan | 11.000.000 | 1.650.000 | 1.100.000 | 10% |
| 4 | Ngawen | 151.780.000 | 22.767.000 | 22.595.000 | 14.9% |
| 5 | Kebonarum | 53.000.000 | 7.950.000 | 3.000.000 | 5.7% |
| 6 | Wedi | 214.628.000 | 32.194.200 | 6.000.000 | 2.8% |
| 7 | Kalikotes | 166.563.000 | 24.984.450 | 7.500.000 | 4.5% |
| 8 | Jogonalan | 41.700.000 | 6.255.000 | 6.255.000 | 15% |
| 9 | Gantiwarno | 66.113.000 | 9.916.950 | 9.900.000 | 15% |
| 10 | Prambanan | 148.403.700 | 22.260.555 | 19.540.700 | 13.2% |
| 11 | Manisrenggo | 27.190.000 | 4.078.500 | 3.000.000 | 11% |
| 12 | Kemalang | | | | |
| 13 | Karangnongko | | | | |
| 14 | Jatinom | 252.895.000 | 37.934.250 | 20.000.000 | 7.9% |
| 15 | Karanganom | 20.750.000 | 3.112.500 | 1.500.000 | 7.2% |
| 16 | Tulung | 102.077.000 | 15.311.550 | 10.000.000 | 9.8% |
| 17 | Polanharjo | 46.420.000 | 6.963.000 | 6.950.000 | 15% |
| 18 | Delanggu | 801.639.236 | 120.245.885 | 30.000.000 | 3.7% |
| 19 | Wonosari | 34.250.000 | 5.137.500 | 4.500.000 | 13.1% |
| 20 | Juwiring | 239.325.500 | 35.898.825 | 5.000.000 | 2.1% |
| 21 | Ceper | 64.239.164 | 9.635.875 | 3.000.000 | 4.7% |
| 22 | Pedan | 76.000.000 | 11.400.000 | 8.000.000 | 10.5% |
| 23 | Karangdowo | 45.000.000 | 6.750.000 | 4.000.000 | 8.9% |
| 24 | Trucuk | 155.454.000 | 23.138.100 | 5.000.000 | 3.2% |
| 25 | Cawas | 635.066.700 | 95.260.005 | 40.000.000 | 6.3% |
| 26 | Bayat | 27.050.000 | 4.057.500 | 2.700.000 | 10% |
| | Total | 3.727.496.500 | 559.124.475 | 244.540.700 | |

Source: Lazismu PDM Klaten

Table 4
Zakat Deposit from the Branch Level Lazismu Service Office in 2018

| No. | Branch | Acquisition Branch | Deposit that should be given (15%) | Deposit Received | % Percentage |
|-----|---------------|--------------------|------------------------------------|------------------|--------------|
| 1 | Klaten Tengah | 133.694.500 | 20.054.175 | 10.000.000 | 7.5% |

| | | | | | |
|----|-----------------------|----------------------|--------------------|--------------------|-------|
| 2 | Klaten Utara | 205.757.500 | 30.863.625 | 20.000.000 | 9.7% |
| 3 | Klaten Selatan | 15.000.000 | 2.250.000 | 1.500.000 | 10% |
| 4 | Ngawen | 135.621.000 | 20.343.150 | 20.350.000 | 15% |
| 5 | Kebonarum | 63.582.000 | 9.537.300 | 4.000.000 | 6.2% |
| 6 | Wedi | 291.499.000 | 43.724.850 | 15.000.000 | 5.1% |
| 7 | Kalikotes | 206.129.000 | 30.919.350 | 11.000.000 | 5.3% |
| 8 | Jogonalan | 51.435.000 | 7.715.250 | 7.717.000 | 15% |
| 9 | Gantiwarno | 64.545.000 | 9.681.750 | 9.681.000 | 15% |
| 10 | Prambanan | 139.378.689 | 20.906.803 | 19.655.500 | 14.1% |
| 11 | Manisrenggo | 37.079.000 | 5.561.850 | 5.000.000 | 13.5% |
| 12 | Kemalang | | | | |
| 13 | Karangnongko | | | | |
| 14 | Jatinom | 283.858.000 | 42.578.700 | 42.429.000 | 14.9% |
| 15 | Karanganom | 29.132.000 | 4.369.800 | 2.500.000 | 8.6% |
| 16 | Tulung | 124.792.000 | 18.718.800 | 15.000.000 | 12% |
| 17 | Polanharjo | 54.636.000 | 8.195.400 | 8.195.400 | 15% |
| 18 | Delanggu | 879.947.267 | 131.992.090 | 100.000.000 | 11.4% |
| 19 | Wonosari | 40.000.000 | 6.000.000 | 6.000.000 | 15% |
| 20 | Juwiring | 280.821.000 | 42.123.150 | 8.000.000 | 2.8% |
| 21 | Ceper | 63.102.000 | 9.465.300 | 5.000.000 | 7.9% |
| 22 | Pedan | 104.090.000 | 15.613.620 | 14.454.000 | 13.9% |
| 23 | Karangdowo | 51.141.000 | 7.671.150 | 5.000.000 | 9.8% |
| 24 | Trucuk | 70.000.000 | 10.500.000 | 5.000.000 | 7.1% |
| 25 | Cawas | 672.789.500 | 100.918.425 | 50.000.000 | 7.4% |
| 26 | Bayat | 54.365.250 | 8.154.788 | 5.000.000 | 9.2% |
| 27 | RSIA 'Aisyiyah Klaten | 169.649.350 | 25.447.403 | 50.000.000 | 29.5% |
| | Total | 4.222.044.856 | 633.306.728 | 440.481.900 | |

Source: Lazismu PDM Klaten

Table 5
Zakat deposits from the Lazismu Branch Level Service Office in 2019

| No. | Branch | Acquisition Branch | Deposit that should be given (15%) | Deposit Received | % Percentage |
|-----|----------------|--------------------|------------------------------------|------------------|--------------|
| 1 | Klaten Tengah | 103.000.000 | 15.450.000 | 15.000.000 | 14.6% |
| 2 | Klaten Utara | 217.740.000 | 32.661.000 | 21.774.000 | 10% |
| 3 | Klaten Selatan | 12.612.000 | 1.891.800 | 1.891.800 | 15% |
| 4 | Ngawen | 159.946.166 | 23.991.925 | 23.992.000 | 15% |
| 5 | Kebonarum | | | 3.000.000 | |
| 6 | Wedi | 270.000.000 | 40.500.000 | 13.000.000 | 4.8% |
| 7 | Kalikotes | 234.658.000 | 35.198.700 | 15.000.000 | 6.4% |
| 8 | Jogonalan | 61.000.000 | 9.150.000 | 9.150.000 | 15% |

| | | | | | |
|----|-----------------------|----------------------|--------------------|--------------------|-------|
| 9 | Gantiwarno | 77.844.500 | 11.676.675 | 11.676.500 | 15% |
| 10 | Prambanan | 140.778.264 | 21.116.740 | 19.594.000 | 13.9% |
| 11 | Manisrenggo | 40.439.000 | 6.065.850 | 4.000.000 | 9.9% |
| 12 | Kemalang | 3.222.000 | 483.300 | | |
| 13 | Karangnongko | | | | |
| 14 | Jatinom | 370.000.000 | 55.500.000 | 50.000.000 | 13.5% |
| 15 | Karanganom | 20.570.000 | 3.085.500 | 3.105.000 | 15.1% |
| 16 | Tulung | 148.384.000 | 22.257.600 | 16.500.000 | 13.5% |
| 17 | Polanharjo | 57.280.000 | 8.592.000 | 8.600.000 | 15% |
| 18 | Delanggu | 965.000.000 | 144.750.000 | 100.000.000 | 10.4% |
| 19 | Wonosari | 40.000.000 | 6.000.000 | 6.000.000 | 15% |
| 20 | Juwiring | 328.432.000 | 49.264.800 | 8.000.000 | 2.4% |
| 21 | Ceper | 60.550.000 | 9.082.500 | 4.000.000 | 6.6% |
| 22 | Pedan | 113.265.000 | 16.989.750 | 17.000.000 | 15% |
| 23 | Karangdowo | 56.000.000 | 8.400.000 | 5.000.000 | 8.9% |
| 24 | Trucuk | 82.560.000 | 12.384.000 | 12.500.000 | 15.1% |
| 25 | Cawas | 688.009.000 | 103.201.350 | 70.000.000 | 10.2% |
| 26 | Bayat | 36.165.000 | 5.424.750 | 4.000.000 | 11.1% |
| 27 | RSIA 'Aisyiyah Klaten | 122.782.323 | 18.417.348 | 20.000.000 | 16.3% |
| | Total | 4.410.237.253 | 661.535.588 | 462.783.300 | |

Source: Lazismu PDM Klaten

From the mentioned zakat acquisition, regional *Lazismu* cannot give or distribute to *mustahiq* as much as expected. With the hope that the zakat funds distributed can alleviate poverty, but the funds obtained by local *Lazismu* will be divided into several groups and some must be deposited with *Lazismu* on top of it.

Table 6
Distribution of Zakat Lazismu PDM Klaten as a whole from 2015 to 2019

| N o | Year | Consumptive Zakat | Productive Zakat | Fisabilillah | Ghorm | Ibn Sabil | Amil | Deposit to Lazismu PP and PWM | Conversts | Total Zakat Distribution |
|--------|------|-------------------|------------------|--------------|-----------|-----------|------------|-------------------------------|-----------|--------------------------|
| 1 | 2015 | 38.000.000 | 79.000.000 | 172.500.000 | 1.000.000 | 1.035.000 | 22.314.300 | 50.000.000 | | 363.849.300 |
| 2 | 2016 | 42.960.000 | 17.800.000 | 233.050.000 | 500.000 | 370.000 | 37.761.700 | 40.000.000 | | 372.441.700 |
| 3 | 2017 | 99.405.000 | 68.550.000 | 299.450.000 | 3.620.000 | 720.000 | 39.088.975 | 9.500.000 | 1.500.000 | 521.833.975 |
| 4 | 2018 | 148.10 | 62.750 | 254.90 | 5.000 | 70.000 | 58.347 | 75.000 | | 604.16 |

| | | | | | | | | | | |
|---|-----|---------|--------|--------|-------|--------|--------|--------|--------|--------|
| | 8 | 0.000 | .000 | 0.000 | .000 | | .000 | .000 | | 7.000 |
| 5 | 201 | 93.582. | 32.200 | 263.30 | 3.000 | 820.00 | 48.528 | 75.000 | 1.000. | 517.43 |
| | 9 | 500 | .000 | 0.000 | .000 | 0 | .903 | .000 | 000 | 1.403 |

Source: Lazismu PDM Klaten

Looking at the list of table 6, it can be seen that zakat distribution carried out by regional *Lazismu* in terms of poverty reduction is through consumptive zakat and productive zakat. But all of these cannot directly overcome poverty but can only ease the economic burden of the *mustahiq*. This is because the amount distributed through consumptive zakat and productive zakat is very small.

3.1.1 Achievement of zakat distribution in poverty alleviation for Muhammadiyah residents of Klaten Regency

In the distribution of zakat for poverty alleviation, it has a goal that is expected by *Lazismu* PDM Klaten, namely how *mustahiq* can become *muzakki* after receiving consumptive zakat assistance and productive zakat. The achievement of zakat distribution in alleviating poverty for Muhammadiyah members of Klaten Regency can be seen from the zakat distribution data given by *Lazismu* PDM Klaten to *mustahiq* especially the distribution of consumptive zakat and productive zakat.

Table 7
Distribution of consumptive zakat and productive zakat from 2015 to 2019

| | Year | Consecutive distribution of zakat | Distribution of productive zakat | Percentage (%) |
|---|------|-----------------------------------|----------------------------------|----------------|
| 1 | 2015 | 38,000,000 | 79,000,000 | 32.15% |
| 2 | 2016 | 42,960,000 | 17,800,000 | 16.31% |
| 3 | 2017 | 99,405,000 | 68,550,000 | 32.18% |
| 4 | 2018 | 148,100,000 | 62,750,000 | 34.89% |
| 5 | 2019 | 93,582,500 | 32,200,000 | 24.30% |

From the data on zakat distribution, especially consumptive zakat and productive zakat for poverty alleviation for Muhammadiyah residents, it is very lacking, because the average distribution for consumptive zakat and productive zakat is only 27.96 %. Besides that, the distribution of consumptive and productive zakat is also not balanced, because there is a lot of consumptive zakat distributed from productive zakat except in 2015, which is mostly in productive zakat. In poverty alleviation, the distribution of zakat distributions between consumptive zakat and productive zakat should be a lot of productive zakat. Because productive zakat is usually given in the form of working capital, while consumptive zakat is in the form of staples. For effectiveness in poverty reduction, it is better to maximize productive zakat. The productive zakat given by *Lazismu* PDM Klaten is mostly for business capital such as selling and buying goods for additional business tools and the results obtained by *mustahiq* can be felt the difference from before receiving the distribution with after receiving the productive zakat distribution. Consumptive zakat is usually given in the form of temporary assistance, such as money, groceries, clean water, and other similar things. Consumptive zakat is usually not too

large, which is around 100,000 rupiahs until 200,000 rupiahs each *mustahiq*. Consumptive zakat is usually given in the form of temporary assistance, such as money, necessities, clean water, and other similar things. Consumptive zakat is usually not too large, which is around 100,000 rupiahs until 200,000 each *mustahiq*. Consumptive zakat is usually given in the form of temporary assistance, such as money, necessities, clean water, and other similar things. Consumptive zakat is usually not too large, which is around 100,000 rupiahs until 200,000 rupiahs each *mustahiq*.

a. Consumptive Zakat

Lazismu PDM Klaten in the consumptive zakat collection from 2015 to 2019, several items or types are shared, namely basic food, clean water, glasses, and house renovations. In the distribution of basic foodstuffs for *Lazismu* PDM Klaten, it involves *Lazismu* at the branch level or Branch Service Offices. Meanwhile, the distribution of free glasses for *Lazismu* students collaborates with Muhammadiyah Business Charities in the field of Education or with *Lazismu* branches.

If the house renovation *Lazismu* PDM Klaten immediately assists the *mustahiq* who will be given distribution, but the implementation and supervision still involve the *Lazismu* branch. In consumptive zakat distribution for the level of achievement of zakat distribution in poverty alleviation for Muhammadiyah residents, it is not yet successful, because the funds given are not large, only around 100,000 rupiahs until 200,000 rupiahs. Zakat given can only be used for a moment, which is about 3 to 4 days, after which the *mutahik* condition will be as usual again, namely a shortage. Meanwhile, from the point of view of its achievement, whether it has been tackling poverty among Muhammadiyah Klaten residents, the answer is yes, but not maximally. Because zakat distribution can only ease the burden of poverty, why already, because the consumptive zakat distribution that is given is mostly given to Muhammadiyah members themselves by asking for data from the *Lazismu* branch or those who apply must be attached with a recommendation letter from the Muhammadiyah branch leadership or the *Lazismu* branch.

b. Productive Zakat

The distribution of productive zakat is zakat which is expected to have long-term results. Because productive zakat usually assists in the form of business capital. By being given working capital, it is hoped that the *mustahiq* can change their economic condition so that after becoming a *mustahiq* they are expected to become *muzakki*. To improve the welfare of Muhammadiyah Klaten *Lazismu* residents, PDM Klaten tries how to assist to be able to do business on their own, namely providing capital assistance. As a zakat management institution, *Lazismu* PDM Klaten continues to improve its performance in helping the economy of the poor to prosper.

The results that I examined through interviews with several productive zakat recipients, the average economic condition was still low. Because the funds provided are not so large, so there is still a lack of additional business capital. But with the productive zakat distribution, the income received before receiving the distribution and after receiving the distribution has changed a little and has increased. Several successful productive zakat recipients said that the productive zakat assistance provided was very helpful for *mustahiq*, because with the assistance of business capital it could add tools, materials, or merchandise to be sold. With the addition of equipment and the amount of merchandise sold, his income will also increase. And with the

increasing number of income received, will also change the economy of the *mustahiq*. But there are also some *mustahiq* who, after getting productive zakat from *mustahiq*, is still mediocre, because the places for sale and merchandise that are sold cannot increase their income. In principle, *Lazismu* PDM Klaten, to help the Klaten District Government program, has been done in terms of overcoming poverty and reducing unemployment in Klaten Regency, even though what *Lazismu* PDM Klaten gave was mostly Muhammadiyah members, even though those given by *Lazismu* PDM Klaten were mostly Muhammadiyah members themselves. Because in Klaten there are still many Muhammadiyah members who are still lacking or including poor families who have not received assistance from the Klaten Regency Government.

According to the chairman of *Lazismu* PDM Klaten himself, the distribution of zakat, both consumptive and productive, has not been able to overcome poverty but can only alleviate the burden of poverty. Because the funds obtained by *Lazismu* PDM Klaten are not so much. And the funds given for additional business capital or productive zakat are very small and even then are divided by several people or *mustahiq* with the acquisition of each *mustahiq* of 1,000,000 rupiahs (one million rupiahs). The results of the achievement of zakat distribution in poverty alleviation for Muhammadiyah Klaten residents carried out by *Lazismu* PDM Klaten have not been maximized, because there are still many Muhammadiyah residents who have not received productive zakat from *Lazismu* PDM Klaten even if they can only slightly improve welfare or cannot be used for additional business capital,

The results of this achievement are still not optimal, there are several obstacles experienced by *Lazismu* PDM Klaten:

1. Lack of awareness of the people of Klaten Regency, especially Muhammadiyah members themselves to pay zakat.
2. The receipt of zakat from the branch service office or *Lazismu* at the branch level is not paid in full according to the calculation, which is 15% of the zakat earned at the branch.
3. The small number of funds must be shared by several *mustahiq* who apply for assistance to *Lazismu* PDM Klaten, so the funds that are distributed can be divided equally according to the amount of request or budget needed by the *mustahiq*.
4. *Lazismu* PDM Klaten must also be paid to *Lazis* its superior, namely *Lazismu* district and *Lazismu* as the Central Executive of Muhammadiyah with a total of 5% of the results obtained by *Lazismu* PDM Klaten.
5. There is no special program made by *Lazismu* PDM Klaten in poverty reduction.

From the above constraints, the achievement in the distribution of productive zakat has not been maximized in terms of funding or funding. But in terms of zakat distribution to Muhammadiyah members, it is good or maximal, because most of the people who are given zakat distributions, both consumptive and productive, are Muhammadiyah members.

4. Closing

4.1 Conclusion

Based on the results of this study regarding the distribution of zakat in poverty alleviation for Muhammadiyah residents of Klaten Regency, the following conclusions can be drawn:

- a. Whereas *Lazismu* PDM Klaten distributing zakat in the form of consumptive zakat and productive zakat distributed according to 8 *asnaf* (eight groups entitled to receive zakat).
- b. In the distribution of consumptive zakat, namely in the form of basic food distribution, distribution of free glasses, distribution of clean water, distribution of scholarships, and

house renovations. Meanwhile, productive zakat is the provision of business capital either in the form of money or in the form of goods.

- c. Zakat distribution carried out by *Lazismu* PDM Klaten has targeted Muhammadiyah members themselves, because most of those who are given zakat are Muhammadiyah members themselves. Muhammadiyah members themselves are all people who join Muhammadiyah, both those who have KTA (membership card) and those who have not, for example, people who are Muhammadiyah administrators and their Ortom (Muhammadiyah Autonomous Organization) as an organization or body formed by the Muhammadiyah Association who often participate in Muhammadiyah recitation and who work in Muhammadiyah Business Charities.
- d. The funds given by *Lazismu* PDM Klaten to *Mustahiq* are still not maximal. Because the funds given are still very small and not yet able to alleviate poverty, they can only ease the burden on the *mustahiq*. But it can still be considered helping the *mustahiq*, because, with the assistance of the zakat distribution, the *mustahiq* can improve their economy.
- e. Funds provided by the branch service Office of *Lazismu* to *Lazismu* PDM Klaten are still not following the standard or distribution that has been determined, namely 15% of the amount obtained by *Lazismu* branches.
- f. There is no special program made by *Lazismu* PDM Klaten so that the target given by zakat distributions, especially productive zakat cannot be maximized because the funds given are only a small amount. It is different if there is a special program so the funds given can be maximized and there are supervision and coaching carried out by *Lazismu*.

4.2 Suggestions and Recommendations

From the conclusion of this study, the researchers will provide suggestions and recommendations for the next researchers and for *Lazismu* PDM Klaten in managing zakat funds in the future, as for the suggestions and recommendations of researchers as follows:

- a. For the next research, it is necessary to conceptualize the distribution of zakat using the phenomenological method.
- b. Researchers are advised to focus on what will be researched, so that what will be expected can be maximized, such as focusing on data on productive zakat distribution or focusing on how to improve welfare.
- c. Future researchers are also advised to add case studies to two or three so that it will be possible to see how the distribution of zakat can overcome poverty or not.
- d. For *Lazismu* PDM Klaten to make programs especially in the distribution of productive zakat so that *Lazismu* PDM Klaten can focus on guiding those who are given capital assistance and can be monitored how *mustahiq* manage the given capital.
- e. *Lazismu* PDM Klaten must be able to make even stricter rules for the branch level Service Office or *Lazismu* so that the maximum amount of funds deposited to *Lazismu* PDM Klaten is 15%. And also make rules for how the distribution stages will be carried out by *Lazismu* PDM Klaten.

4.3 Research Implications

From the results of this study, it can be learned that the zakat distribution carried out by *Lazismu* PDM Klaten can help the Klaten Regency government program in reducing poverty and reducing unemployment in Klaten Regency so that it is hoped that Klaten Regency can become a

Regency that is no longer poor. Because in the Central Java Provincial Statistics data, Klaten Regency is one of the districts where many of the people are poor. So that the zakat distribution can help reduce poverty and reduce unemployment because it gets business capital assistance from the productive zakat distribution. And for *Lazismu* PDM Klaten hopes that from *mustahiq* it will become *muzakki*.

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