



The Role of Islamic Philanthropy Institutions in Distribution of ZIS During Ramadan in Deme 2 Village, North Gorontalo, Indonesia

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ABSTRACT

This study intends to find out how the role of the Islamic Philanthropy Institute in the delivery of ZIS in the month of Ramadan by contextual analysis in Deme 2 Village, East Sumalata Region, North Gorontalo Regency. The research method used is *field research*. The researcher uses approach *phenomenological* including the latest literature from library materials and journals, data is collected through observation, documents and interviews, then the data is analyzed sequentially and interactionist which consists of three stages, namely: 1) Data reduction, 2) Data presentation, 3) Conclusion drawing or verification. The results of the study reveal that the existence of this philanthropic institution is very beneficial for individuals in Deme 2 Village, East Sumalata Region, North Gorontalo Regency. Through various assistance provided by the institution, it is possible to build a strengthening of the nearest network. If the beneficiary have difficulty in meeting their daily needs, after receiving the assistance provided by the agency they have the option of meeting their daily needs during the month of Ramadan and especially during the Eid Al-Fitr. So that with the assistance provided by the Institute, it can empower the surrounding environment.

Kata Kunci:

Filantropi Islam, ZIS,
Lembaga ZIS.

ABSTRAK

Peran Lembaga Filantropi Islam dalam Pendistribusian ZIS Selama Ramadan di Desa Deme 2 Kabupaten Gorontalo Utara, Indonesia. Penelitian ini bermaksud untuk mengetahui bagaimana peran Lembaga Filantropi Islam dalam penyampaian ZIS di bulan Ramadhan dengan analisis kontekstual di Desa Deme 2, Wilayah Sumalata Timur, Kabupaten Gorontalo Utara. Metode penelitian yang digunakan adalah penelitian lapangan. Peneliti menggunakan pendekatan fenomenologis termasuk literatur terbaru dari materi perpustakaan dan jurnal, data dikumpulkan melalui pengamatan, dokumen dan wawancara, kemudian data dianalisis secara berurutan dan interaksi yang terdiridaritigatahap, yaitu: 1) Pengurangan data, 2) Presentasi data, 3) Gambar kesimpulan atau verifikasi. Hasil penelitian mengungkapkan bahwa keberadaan lembaga filantropi ini sangat bermanfaat bagi individu di Desa Deme 2, Wilayah Sumalata Timur, Kabupaten Gorontalo Utara. Melalui berbagai bantuan yang diberikan lembaga, dimungkinkan untuk membangun penguatan jaringan terdekat. Jika penerima manfaat benar-benar kesulitan dalam memenuhi kebutuhan sehari-hari, setelah menerima bantuan yang diberikan oleh instansi mereka memiliki pilihan untuk memenuhi kebutuhan sehari-hari selama bulan Ramadhan dan terutama selama Hari Raya Idul Fitri. Sehingga dengan bantuan yang diberikan oleh Institut, dapat memberdayakan lingkungan sekitar.

INTRODUCTION

Indonesia is a country where the majority of the population is Muslim, so Islamic philanthropy has a huge opportunity in realizing the economic development of the people. Moreover, supported by the existence of zakat, infaq and alms (ZIS) institutions which are supported by ulema's fatwas and laws and regulations in Indonesia, the role of the ZIS institution as a form of Islamic philanthropy in its collection and distribution should be able to provide benefits to the community in improving the economy of the people (Saripudin, 2016). Likewise, the source of ZIS funds obtained from Islamic philanthropic institutions plays an important role in improving the people's economy, where ZIS is a form of concern for the able-bodied community towards the underprivileged.

The presence of Islamic philanthropy has a primary role in reducing the economic problems of the people. Because the economy of the Ummah is still very far from the reflection of welfare as mandated in the 1945 Constitution and the teachings of Islam. It is hoped that the presence of Islamic philanthropy as a form of individual awareness to share which in practice has existed since the beginning of the Islamic period and until now continues to develop in various forms with the aim of sharing with those in need for the sake of survival and the economic welfare of the people. Economic transactions in the financial services sector are increasing from year to year, this is marked by the development of Islamic financial institutions and one of the meanings is Islamic philanthropic institutions to serve as Zis fundraising services (Ajuna, 2019). Therefore, Islamic philanthropy must continue to be developed in order to achieve happiness in this world and hereafter. Philanthropic activities, apart from being held on the usual days, are also carried out in the month of Ramadan to be used as fields of reward.

Philanthropy activities in Ramadan have various types and uniqueness in their activities, as is the case in North Gorontalo Regency, East Sumalata sub-district, Deme Village 2. Philanthropy activities in this village are unique so that they attract the interest of the author is conducting research. However, there are irregularities in the distribution of the Zis. For example in terms of distribution of zakat, infaq and alms. After the observations were made, there were several facts that emerged related to the problem of collecting data on zis recipients which differed every year. The difference is that there are some people who received the previous year and this year did not receive it, even though those who did not receive it were classified as entitled to receive zis. As it has been stated that there are eight *asnaf* who are entitled to receive zakat in general and zakat *fitriah* in particular, namely, the poor, zakat administrators, converts, freeing slaves, debtors, sabilillah, and ibn sabil.

Allah SWT says in QS At-Taubah: 60 which translates: "Verily zakat is only for the poor, the poor, zakat managers, zakat guardians, for (freeing) slaves, people who pay debts, for the way of Allah and for people on the way, as a sentence ordained by Allah, and Allah is All-Knowing, All-Wise." And the hadith of the Prophet, explained from Ibn Abbas, that Allah's Courier "has obligated zakat *fitriah* to clean oneself for those who are busy with vain and messy discourses and to take care of the poor. Whoever pays it before the Eid prayer, then at that time the zakat is received, and whoever pays it before Eid, then it is only a foundation." (HR Abu Daud).

Based on the problems, the writer interested in doing the research entitle "The role of philanthropic institutions of Islam in the distribution of ZIS during Ramadan Case Study in the village of Deme 2 Subdistrict Sumalata East North Gorontalo District".



LITERATUR REVIEW

Understanding Philanthropy

The word Philanthropy comes from the Greek word, that word Philo, which means love, and Anthropos which means human (Sulek, 2010). The word "*philanthropy*" is a new term in Islam, however recently a number of Arabic terms have been used as equivalents. Philanthropy is sometimes equated with *al-ata al-ijtima'i* which means social giving, *al-takafulal-human* solidarity, *insaniata khayri* which means giving for good, or sadaqah which means alms (Ibrahim, 2008). The term *sadaqah* is already known in Islam, but the term Islamic philanthropy is an adoption of the word today. Philanthropy itself comes from the spirit to utilize and grow the independence of *civil society*. Philanthropy in the history of its birth until now has developed in 2 (two) variants, namely traditional philanthropy and social justice (Muhibbuddin, 2019).

Philanthropy In Islam

Islam is recommended for philanthropy so that the wealth they have does not only revolve among the rich. For example, what is contained in (QS Al-Hasyr: 7) which means: "... so that the treasure does not circulate among the rich among you..."

From the above context the Qur'an often refers to zakat, infaq, and alms, which means sharing as the official form of Islamic philanthropy. This Islamic philanthropy has been agreed upon by the fuqaha based on the Qur'an and the Prophet's Hadith regarding detailed provisions, such as types of assets, minimum levels, amounts, and other mandatory rules that can be implemented with existing provisions.

This Islamic philanthropy is found in many verses of the Qur'an and the Prophet's Hadith which encourage and even oblige his followers to share. Some of them are listed in QS Al-Baqarah: 215 which means that:

يَسْأَلُونَكَ مَاذَا يُنْفِقُونَ ۗ قُلْ مَا أَنْفَقْتُمْ مِنْ خَيْرٍ فَلِلَّوَالِدَيْنِ وَالْأَقْرَبِينَ وَالْيَتَامَىٰ وَالْمَسْكِينِ
وَابْنِ السَّبِيلِ ۗ وَمَا تَفْعَلُوا مِنْ خَيْرٍ فَإِنَّ اللَّهَ بِهِ عَلِيمٌ

Translation:

"Property that is lawful and good should be given to parents, close friends, closest relatives to you according to your needs, orphans who need compensation, poor people who have no property."

And in the Hadith it is stated that the Prophet Muhammad. said:

"Good deeds are a barrier to the path of evil, alms in secret can quell the anger of God, friendship can prolong life, and every good deed is charity. The owner of good in this world is the owner of good in the hereafter, and the owner of evil in this world is the owner of evil in the hereafter, and the first to enter heaven is the owner of goodness." (HR. Ath-Thabrani).

Based on the Qur'an and Hadith, Islamic philanthropy is an act of kindness based on faith in the form of alms. It is found in QS At-Taubah: 60, and 103, QS Al-Baqarah: 177, QS Al-Imran: 92, 133 and 134, QS Al-Maidah: 29 and 3, which explains the position of philanthropy in Islam, especially zakat which is required For Muslims, infaq and alms are the



sunnah of the law. In this verse, the practice of zakat, infaq, and alms is proof of our faith and piety as human beings to Allah (*hablumminallah*). And also a form of love and affection of a servant to fellow human beings (*hablumminannas*) which brings a positive influence both in the world and in the hereafter for those who practice it. Then later in QS Al-Maa'un: 1-7, which one of the signs of a person who denies religion is not supporting orphans. In addition, the basis of philanthropy in the Qur'an is also included in the first six letters revealed in Mecca, namely QS Al-Hahab: 2-3, QS Al-Humazah: 1-3, QS Al-Maa'un: 1- 3, QS At-Takaatur: 1-2, QS Al-Lail: 5-11, and QS Al-Balad: 10-16. This indicates that the revelation that came down at the beginning of the prophetic period brought the Qur'an's social vision to uphold social and economic justice. And not only that, there are still many verses revealed in Medina that emphasize the importance of implementing philanthropy, including QS At-Taubah: 34 and 71, QS Al Baqarah: 2-3 and 272, QS Al-Imran: 180.

Philanthropy Based on their nature, they can be divided into two groups, namely *traditional* and *philanthropyphilanthropy social justice*.

1. Traditional philanthropy, in practice, can be in the form of direct gifts for the benefit of community service. An example is the provision of direct donations from philanthropists to communities in dire need. This gift is more devoted to meeting daily needs, such as clothing and food or in material form, and;
2. Social justice philanthropy, which functions more to reduce poverty disparities (or large differences between the rich and the poor). This type of philanthropy is more profitable to solve the problem of poverty through the root of the problem, for example from the side of injustice in the distribution of resources and access to life power in society.

The concept of philanthropy in Islam is manifested by the activities of zakat, infaq, alms and waqf. The importance of this issue of philanthropy has existed since the leadership of the caliph Abu Bakr. He argues that the importance of Islamic philanthropy, namely zakat is one of the pillars of religion that must be implemented. At that time, he would fight if there were people who did not pay zakat. In Indonesia itself, there are regulations regarding zakat, infaq and alms and have been supported by the fatwas of scholars and the law. This situation makes the task of Islamic philanthropic institutions in the collection and distribution of social funds to have legitimacy from the government so that efforts to maximize their role in the people's economy continue to be encouraged. The strategic role of Islamic philanthropic institutions in Indonesia needs to be realized massively, through broad socialization in order to reach all levels of society. Maximizing the collection of zakat is expected to strengthen the role of philanthropic institutions to contribute more in alleviating social problems in society, such as education and poverty.

The Role of Philanthropic Institutions Philanthropy

Philanthropic institutions philanthropy is a conception of the practice of giving, serving, and voluntary associations to help others in need. There is an institution that has the role of these three elements, it can be called a philanthropy institution. To achieve the goals of managing this philanthropy institution, it is independent and responsible.

Philanthropy institutions also act as instruments of economic justice. Philanthropy is a concept contained in Islam that aims for the good, looking at the conditions of different social and economic levels of society the idea or concept of philanthropy is an alternative for a community group to reduce social inequality between people. The effectiveness of philanthropy in an effort to reduce social inequality is inseparable from the role of philanthropic institutions that manage these activities. The potential that comes from this



philanthropy is very large by implementing the distribution of capital to those who cannot afford it, so that they can play a role in economic activities, as producers in increasing income.

The main tasks and functions of philanthropic institutions are; First, to provide assistance to poor families. It is a little difficult to distinguish the religious context from the social context, the religious motive for giving charity is the most common thing in the social context of philanthropy. This behavior is not only carried out by individuals, but is also community-based, where other community members make donations to other communities who need and deserve the assistance. Second, the development of infrastructure for the common good. Infrastructure development includes the construction and improvement of public facilities, such as mosques, roads and irrigation canals. Philanthropy is a manifestation of community independence in localistic infrastructure development which is an alternative source of development funds.

The Islamic Philanthropy Institute

Indonesia has a philanthropic institution that manages zakat, infaq, and alms, namely the National Amil Zakat Agency (BAZNAS) which is the only official body established by the government based on Presidential Decree No. 8 of 2001 which has the task and function of collecting and distributing zakat, infaq, and alms (ZIS) at the national level. Several Islamic philanthropic institutions in Indonesia include:

Amil Zakat Agency

Zakat institution was established by the government and headquartered in Jakarta under the name of the National Amil Zakat Agency (BAZNAS). Which then has a network both at the city and district levels in almost all of Indonesia under the name of the Regional Amil Zakat Agency and each ministry with the name Zakat Management Unit.

Amil Zakat Institution (LAZ)

Amil zakat institution is a zakat institution formed by community groups or religious organizations. This institution is growing rapidly and sporadically in every city in Indonesia, equipped with good and systemic facilities and services.

The Committee for Zakat, Infaq and Alms

This institution stands in every mosque and prayer room during the holy month of Ramadan or at events commemorating other Islamic holidays, the number of which reaches thousands in Indonesia.

Baitul Maal Wat Tamwil (BMT)

Baitul maal wat tamwil is a sharia microfinancial institution that has dual duties and roles, in carrying out banking and Baitul Maal functions. So that zakat sharing from the profits of this institution's banking business will be managed by the Baitul Maal who carries out philanthropic values. The number continues to grow from year to year because institutions like this are relatively easy to establish like cooperatives.



Sharia Cooperatives (Kopsya), Sharia Rural Banks (BPRS), and Sharia Banks or Sharia Business Units

These institutions are not much different from the BMT model, the difference lies in the formal legality of the legal entity. The trend of sharia banking has become the prima donna in the banking world because they are not affected by external conditions. The number continues to grow and develop along with the increasing public interest and relatively safer profit margins.

Forms of Islamic Philanthropy

Several forms of Islamic philanthropy, namely zakat, infaq, alms and. waqf.

Zakat

Zakat according to language is the basic word of zakat which means holy, blessing, growing and commendable. Meanwhile, in terms of fiqh, zakat is a certain amount of property that is required by Allah to be given to people who are entitled to receive it, one of which is expected by Islam with the teachings of zakat, namely changes in the system and circulation of wealth in society (Yusuf al Qardhawi, 1998: 34).

حُدِّ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

Translation:

"Take zakat from some of their wealth, with that zakat you clean and purify them and pray for them. Verily, your prayer (becomes) peace of soul for them. And Allah is All-Hearing, All-Knowing." (Surah At-Taubah: 103).

Infaq

Infaq comes from the Arabic language (*anfaqa-yanfiqu-infaaqan*) which means to spend or spend wealth. So that infaq can be defined as giving something to another person for an interest commanded by Allah in the teachings of Islam (Hafifuddin, 2002). Infaq is an activity of removing our wealth without any nisab or measure of how much we have.

أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِأَخِيذِهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ وَاعْلَمُوا أَنَّ اللَّهَ غَنِيٌّ حَمِيدٌ

Translation:

"O you who believe, spend (in the way of Allah) some of the results of your good efforts and some of what We remove from the earth for you..." (Surah Al-Baqrah: 267).



Alms

Word alms comes from the word (*shadaqah*) which means right. *Sadaqah* is a justification or proof of a servant's faith in Allah and His Messenger which is manifested in the form of material sacrifices. (Gusfahmi, 2011:84) The meaning of shadaqah or alms here is to give something to other people in need, and without being rewarded. Al-Jurjani in the book at Ta'rifat defines shadaqah with all gifts, and with these gifts we hope for a reward from Allah. (Ali bin Muhammad al-Jurjani, 1985: 138).

Ramadan Month

Understanding Ramadan is the ninth month in the Islamic calendar. Ramadan is celebrated by Muslims around the world by fasting and commemorating the revelation of the first revelation to the Prophet Muhammad. Fasting is one of the pillars of Islam that must be carried out. Ramadan usually lasts for 29–30 days based on the observation of the new moon and according to some rules written in the Hadith.

The word Ramadan is derived from the Arabic root *hempdor ara-ramad*, which means scorching heat or drought. The Babylonians, whose culture was once very dominant in the North of the Arabian Peninsula, used the calculation of the year based on both the moon and the sun. The ninth month, the month of Ramadan, always falls in a very hot summer. However, after Muslims developed a lunar-based calendar, which on average is 11 days shorter than the Sun-based calendar, the month of Ramadan no longer always coincides with summer. People understand the 'heat' of Ramadan more figuratively.

This metaphor refers to the days when people fast, the throat feels hot because of thirst. It is hoped that with the worship of Ramadan, the previous sins will be burned and the fasting person will no longer sin.

The month of Ramadan begins with the determination of the crescent moon as a sign of the new month. The privilege of the month of Ramadan for followers of the Islamic religion is illustrated in QS Al-Baqarah: 183 which means:

أَيُّهَا الَّذِينَ آمَنُوا كُتِبَ عَلَيْكُمُ الصِّيَامُ كَمَا كُتِبَ عَلَى الَّذِينَ مِن قَبْلِكُمْ لَعَلَّكُمْ تَتَّقُونَ

Translation:

"O you who have believed, decreed upon you is fasting as it was decreed upon those before you that you may become righteous."

Fasting in Ramadan is fardhu (obligatory).) for adult Muslims. Fasting Ramadan cannot be done if a person experiences obstacles to doing so such as sick, traveling, old, pregnant, breastfeeding, or menstruating. The decision to fast during the month of Ramadan was revealed 18 months after the Hijrah, namely in the month of Sha'ban in the second year of the Hijrah in 624 AD.

Fasting is an activity to withstand hunger and thirst and lust from sunrise to sunset. Before fasting, Muslims are encouraged to eat Suhoor. Suhoor is an Islamic term that refers to eating activities carried out in the early hours of the morning for those who are going to fast.

After entering the time of sunset, Muslims can break their fast in an iftar. Iftar refers to a banquet when Muslims break their fast during the month of Ramadan. Iftar is one of the prayers in the month of Ramadan and is often performed by a community, and people gather to break their fast together.



On the night of Ramadan, Muslims are also encouraged to perform night prayers or commonly called Tarawih prayers. Tarawih prayers are performed after the Isha prayer and can be performed individually or in congregation

RESEARCH METHOD

Researcher obtain research results by using this type of qualitative research because the problem under study is dynamic and has meaning. To complete the data obtained directly in this study.

Observations are made through direct observation, paying attention to social phenomena with the right categories, paying attention in general and immediately taking notes using tools, such as note-taking devices, assistive devices and mechanical devices (Mardalis, 2008). The research method used is *field research*. The researcher uses approach *phenomenological* including the latest literature from library materials and journals, data is collected through observation, documents and interviews, then the data is analyzed sequentially and interactionist which consists of three stages, namely: 1) Data reduction, 2) Data presentation, 3) Conclusion drawing or verification rise.

RESULT AND DISUCSSION

Overview of Research Locations

North Gorontalo Regency which is the youngest district in Gorontalo Province, there is an island that has a beauty that is not less beautiful than other tours in Gorontalo. The island, which is located in Deme 2 Village, East Sumalata District, North Gorontalo Regency, is named Diyonumo Island. The name of the island may still be a little unfamiliar to the ears of tourists, even to the ears of Gorontalo residents, even though a trip on Diyonumo Island is highly recommended, you can be satisfied around this island.

If departing from the center of Gorontalo City, the location of Diyonumo island can be reached within 2 (two) or 3 (three) hours by road. After taking this time, visitors will arrive in the Sulamata District area. From here, visitors can continue the journey to Deme 2 Village, which is the crossing point to Diyonumo island. The crossing is carried out using a small boat owned by residents who are usually used to find fish. The crossing only takes less than 15 (fifteen) minutes. The combination of green from the expanse of grass on the hilltop of Diyonumo island, with the blue sea water around this island, adds to the beauty of the new tourist attraction of Diyonumo island in North Gorontalo.

The Philanthropy Activities During Ramadan

Ramadan always gives its own color in the life of the Muslim community. Various activities were carried out, starting from eating sahur, breaking the fast, and welcoming the night of Lailatul Qadar. Each region has different activities and is carried out regularly every year so that it has become a tradition that has been passed down from generation to generation for a long time. Ramadan is a month that humans use as a field of charity in addition to carrying out traditions in various regions. To get more charity, of course, the activity in question is giving alms to others which is said to be a form of generosity to the Muslim community. During the month of Ramadan, the people of Deme 2 village do generosity known as *philanthropy*. The activities were carried out at the beginning of Ramadan, namely:



Distribution of basic necessities to the poor, 15 people who really need help. This statement was conveyed directly by one of the recipients (Tatini) in the village of Deme 2.

“Every beginning of Ramadan I always receive basic necessities from people who want to give alms for my needs during sahur and iftar. So, with this assistance, I am very grateful and I don't need to buy anymore.”

The results of the interview above showed that philanthropy activities are always carried out at the beginning of Ramadan to ease the burden on the needy and poor. From his statement, the basic food provided by the community is used as a necessity at dawn and iftar. This form of generosity must be carried out continuously, in order to be able to help others for those who need help. Thus, philanthropic activities during Ramadan can be used as a charity field. In addition, there are philanthropic activities during Ramadan, namely:

1. Iftar together held at the mosque by residents for those who can afford it, and for people who can't afford it, stay in groups that give iftar and are tasked with providing and arranging iftar food and drinks. Breaking the fast, but at the time of collecting money for iftar, there were several people in one group who objected, because the funds they had were mediocre. And like it or not it must be fulfilled;
2. On the night of welcoming the lights (tombilotohe), the community was enthusiastic about the mutual cooperation in making bottle lamp decorations (alikusyu), along the way by local residents;
3. Before the last traditional market day in the month of Ramadan, there is a distribution of zakat (zakati), infaq, and alms both material and non-material to the poor;
4. The distribution of infaq to officers who carry out mosque imams during Ramadan is 5 percent, and;
5. Infaq was handed over to Basnaz Gorontalo Utara.

Distribution of ZIS During Ramadan in Deme 2 Village, East Sumalata District, North Gorontalo Regency

In Ramadan, every good deed is multiplied by goodness by Allah SWT, therefore Muslims are competing to do good, including giving alms. This inspiration made zakat, infaq and alms collection institutions (ZIS) around the world, Ramadan period is a time of extraordinary zakat collection. This great opportunity was not wasted to collect as much ZIS as possible from Muslims. Various programs were launched during Ramadan for donors to sincerely set aside their wealth to be distributed.

According to one employee of Baznas Gorontalo Utara, said that:

"the collection, management and distribution of zakat fitrah and infaq is submitted in the village of Deme 2, provided that it is in accordance with applicable regulations and in accordance with the provisions in the Qur'an."

And then one of the village officials (Sahran Baluena) confirmed the statement. That:

"the management, collection and distribution of zakat fitrah and infaq are managed by the local village government, but the management of infaq is 5 percent for infaq fund managers and the rest is left to Baznaz."



The results of the interview showed that the collection and distribution of zakat and infaq is submitted directly to the government of village to be managed and distributed to those who are entitled to receive it. Thus, zakat and infaq funds can be managed properly and can be distributed on time for the needs of zakat and infaq recipients.

The collection of public funds during Ramadan has an effect on the balance of the economy. The spirit of sharing causes deprived individuals and the poor to feel happy. Blessings during Ramadan are truly felt by the various practices that are carried out. Whatever the type of fundraising program (philanthropy), of course there is nothing wrong. Especially with the inspiration of lofty goals, the consequences of accumulating finances clearly come from earnest individuals. If the problem of Zis payers has been resolved on a sincere basis, the problem that accompanies it lies in the organization that is entrusted by the donor.

The implementation of the distribution of ZIS, the ZIS collection committee held a joint meeting to determine the distribution of ZIS to 8 *Asnaf* who had been determined based on the rules in accordance with the recommendations of the Qur'an. The distribution of ZIS in Deme 2 Village is carried out in the last week of the market at the end of Ramadan because the money distributed will be spent for the purposes of celebrating Eid al-Fitr. According to one Zakat Collector (Najib Lahay) said that:

"The zakat distributed will be spent on necessities such as food (groceries), cake ingredients, drinks, clothing, and other equipment. Alms are directly distributed by benefactors to people in need. Pada kenyataannya masalah yang terdapat di desa ini adalah penyaluran zakat dan infak tidak sesuai ketentuan, sebagian orang yang biasanya mendapatkan sumbangan zakat dan infak tidak mendapatkan lagi, dengan alasan panitia pengumpulan dana zakat dan infak keliru dalam melakukan pendataan penerima zakat."

The results of the interview showed that, Zakat that has been distributed by the committee will be used for needs before *idul Fitri*. Zakat distributed is spent a variety of household needs and materials. However, the problem that there is a distribution of zakat and infaq is not in accordance with the provisions, because some people who usually receive no more, citing errors in the data collection for recipients of zakat and infaq.

Ramadan is used as a form of philanthropic actualization, therefore Ramadan can be said to be the Month of Philanthropy. In this month, Muslims are encouraged to give alms, especially to ease the burden of the poor and poor. The same thing happened in Deme 2 Village, during the month of Ramadan, the enthusiasm of the Muslim community in donating increased. The increase in philanthropic activities in Ramadan is triggered by the belief of Muslims, that giving alms in Ramadan will get a double reward when compared to a regular day outside Of Ramadan. Therefore, people do not want to miss the opportunity that comes once a year.

So far, the tradition of Muslim awareness in Deme 2 Village is still dominated by spiritual motivation. Meanwhile, awareness of giving the rights of Muslims is still limited to obligations and has not touched public awareness as a social obligation to give birth to social justice. This ritualistic awareness is the basis of the mutual cooperation pattern. Thus, people must understand that donating is not just a spiritual activity, but lightens the burden for those who need help, so that people who are classified as less fortunate can feel the same happiness that is felt by those who can afford it. Therefore, the zakat collection committee must really manage properly and on target in distributing zakat and infaq funds.



CONCLUSION

Islamic Philanthropy Institute is one of the right forms of activities to be done with the aim that the wealth owned by the rich people not only rotate between them, but it can be shared with people who need more in order to get reward in the sight of Allah swt., wherein its implementation in accordance with the recommendations and provisions that have been determined both according to the Qur'an, hadith and those determined by the government. In addition to the cleansing of the soul and wealth, this can deny the economic welfare of the people for the continuity of their lives. Islamic philanthropy there are various forms such as Zakat, Infak, alms and waqf. Where in it there is already an institution that manages at once in its distribution.

Especially in Ramadan, every good deed is doubled by Allah swt., therefore the Muslims are vying to do good including sharing with others through zakat, infaq and alms (ZIS) as a form of Islamic philanthropy in Ramadan.

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