

THE CONTRIBUTION OF ZIS FUNDS IN STRENGTHENING RURAL INFRASTRUCTURE

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Abstract

The utilization of zakat funds has developed from its origin as stated in the al Quran and law no. 23 of 2011 that categorized the recipients into 8 groups (asnaf). This study aimed to analyze the reason of zakat funds utilization for infrastructure development and how much their contribution to rural infrastructure. By taking place in one of the villages in Demak district, the researcher get data through an interview with key informants, observation, and tracking of documents on the use of zakat funds of the existing zakat collection institutions. This was a qualitative study that used miles and hubberman model to analyze the data by four steps analysis. The results indicated that the reason for using zakat funds for infrastructure development is the opinion that categorized the committee of infrastructure development into gharim because of its debt. Moreover, zakat funds contribute to the construction of mosques, educational facilities, as well as a graveyard. Finally, the results has proven the effectiveness of zakat particularly in fostering prosperity and poverty alleviation.

Keywords: zakat, contribution, infrastructure, prosperity, gharim Themes: The Role of Islamic Social Funds for the Creation of Social Welfare

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Introduction

Indonesia as a country with the largest Muslim population in the world has the potential of a very large zakat fund, this is indicated by the results of the National Zakat Board (BAZNAS) research which stated that there was a potential zakat fund of 286 trillion in 2016. However, the collection of ZIS funds (zakat, infaq and alms) through the official zakat institution only reached around 5.1 trillion, then ZIS fundraising opportunities are still open wide. Moreover BAZNAS as a national zakat institution needs to be strengthened so that it can contribute more to the management of zakat nationally.

Zakat is very well known to Muslims because zakat is one of Islam pillars for those who are able to fulfill. Zakat is also a means of education to thank God and practice our empathy to others, especially with the poor. Thus, zakat with two dimensions, vertical and horizontal, becomes the embodiment of one's worship of Allah (the acquisition of individuals) and also as a manifestation of social concern (social acquisition). If a believer has paid zakat, it means he has carried out the duty to Allah and will receive the reward as promised. However, in carrying out these obligations, people who pay zakat (Muzakki) cannot be separated from joint (horizontal) affairs because zakat is related to the assets and to whom the property is given (*Mustahiq*). In other words, zakat can avoid the accumulation of wealth in a small group of rich people because it is part of wealth distribution. Moreover, zakat allows the implementation of the responsibilities of rich people to help the *mustahiq* in fulfilling their life's needs.

In the distribution of zakat funds, recipients of zakat (*Mustahiq*) can be grouped into two; first, a group of people who need wealth for themselves like the poor. And second,

a group of people who need wealth to benefit others. The first group has the right to receive zakat because they face a life that is lacking while the second group has the right to receive zakat because they are fighting for the benefit of people. Among the benefits of the people is the use of zakat funds to build infrastructure needed by the people such as places of worship, schools, burials and others. However, the use of zakat funds to build this infrastructure is still subject to debate and must be formulated carefully.

Zakat Management Law number 23 of 2011 article 25 stated that zakat must be distributed to recipients (*mustahiq*) in accordance with Islamic Sharia, which is called 8 groups (*asnaf*), namely the poor, needy, amil, freed slaves, *gharim*, people who struggle in the way of Allah (*sabilillah*), and the wayfarer. Referring to this regulation, the use of zakat for infrastructure development is not in accordance with the Islamic Shari'a concerning zakat. However, there are opinions of experts who state that the use of zakat funds for infrastructure, especially in regions that are still underdeveloped and prosperous, is still acceptable, especially if this development can improve the community welfare. The use of zakat funds for infrastructure is possible if the distribution for the recipients has been done and sufficed.

In addition to zakat, God also instructs us to issue infaq and alms which aimed to cleanse ourselves and our property, and avoid the stingy and arrogant nature. As zakat, infaq and alms are worship and manifestation of gratitude to Allah SWT. However, the recipients of Infaq and Alms are very diverse as long as they are not used to act on Allah, so the recipients are not limited to 8 groups (*asnaf*). The opportunity is open for the use of infaq and alms funds for infrastructure development and so forth. The experts did not disagree about the very wide use of the infaq and alms funds.

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In general, the use of ZIS funds has several objectives, namely: lifting the level of poverty and helping it out of poverty; tighten brotherhood among Muslims, eliminate miserly, as part of income distribution to achieve social justice, also help the state in reducing poverty and prospering the community. Given the many benefits of ZIS funds, it is necessary to have good governance to achieve the goal of creating equitable prosperity among Muslims.

Indonesia already has regulations governing zakat, infaq and alms, namely Law No. 23 of 2011 concerning the Management of Zakat where the Law. And the government in 2014 also issued a Government Regulation for the implementation of the Zakat Law. BAZNAS is one of the governing bodies Zakat is mandated by Law No. 23 of 2011 which is established at the central, provincial and district/city levels. In order to assist in carrying out their duties, BAZNAS is permitted to form a Zakat Collection Unit (UPZ) at the sub-district or *kelurahan* level, while the community may also form an Amil Zakat Institution (LAZ) to assist BAZNAS in the implementation, collection and utilization of ZIS funds. One of UPZ formed to collect ZIS funds was located in Wonoketingal Village, Demak Regency, which was established before the zakat law was renewed. The UPZ not only collects zakat funds, but also collects infaq and alms. From the early observations, it was found that there were two main activities of the UPZ, fundraising and distribution of ZIS funds. The types of funds that are managed also vary like *maal* zakat, *fitriah* zakat, orphanage compensation funds, and also the management of sacrificial funds. The interesting thing is that UPZ Desa Wonoketingal has allocated and distributed zakat funds to *Gharim* for one quarter of the zakat funds collected. And the *gharim* referred to the committee for the construction and renovation of mosques as well as schools.

In 2016, zakat funds distributed to this group amounted to 50 million rupiah.

a. The Research Objectives

The focus of this research is the use of ZIS funds for infrastructure development needed by the community in Wonoketingal Village, Demak Regency. In detail, the purpose of this study is explained as follows:

1. Analyzing how ZIS funds can be used for infrastructure development.
2. Analyzing the contribution of ZIS funds in strengthening infrastructure development.

LITERATURE REVIEW

Infrastructure Development and Economic Growth

Access limitations are one of the characteristics of poverty which is part of the cycle of poverty as described by Malassis (1975). The low value of benefits causes a lack of physical and material investment and capital investment, which causes the economic sector to not grow and develop, which has an impact on poverty. Thus, increasing accessibility is one way to cut the poverty cycle so that the economy can grow again.

Reach of public facilities is considered to improve the quality of life of the poor, and can indirectly improve the economy of rural areas. Increased accessibility can be done by increasing mobility or bringing needed facilities closer to the community (proxies). An accessibility improvement approach intended for rural areas in particular can be done through investments in transportation infrastructure in the form of building and upgrading village road networks, improving public services, as well as building or relocating infrastructure.

Access to government, education, health facilities, cooperatives, banks, markets, telecommunications and information, and various other facilities can increase

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employment opportunities, improve the quality of human resources, and minimize the elements of vulnerability to poverty. Increased accessibility supports the 4 pillars of poverty reduction strategies that generally occur in rural areas, namely:

- 1) Expanding opportunities,
- 2) Empowering the poor,
- 3) Capacity building (human capital), and
- 4) Social protection.

Infrastructure in various approaches can be a driving force for the development of an area, especially in terms of economy. But the influence of infrastructure development of economic development is also influenced by the method of implementing the infrastructure development. The role of government is considered as one of the important factors in the economy as a provider of infrastructure that directly or indirectly allows an increase in output through interaction with the private sector. A development that has an impact on increasing production and investment values that foster a multiplier effect has a positive effect. But on the other hand, there are forms of investment that actually hinder the process of economic development of a region.

Forms of infrastructure development that directly affect the production process, for example the construction of irrigation networks in agricultural areas. The existence of this irrigation can increase agricultural production, which directly impacts the regional economic development. Another impact is the increase in the value of assets due to infrastructure development such as roads. This infrastructure can increase the economic value of a land that is measured as an increase in asset value. In addition, infrastructure that improves community accessibility to facilities is also assessed as economic value added. Increasing access value causes the public to get educational services more easily material that can improve the quality of

life of the community. In the study of investment in human resources, Schultz said that increasing human resources have made human beings have more choices to create welfare improvements. Health and education are not merely inputs of production functions but are also fundamental development goals.

Some new growth theory, literature tries to explain the importance of infrastructure in driving the economy. This theory incorporates infrastructure as an input in influencing aggregate output and is also a possible source in increasing the limits of technological progress gained from the emergence of externalities in infrastructure development. Infrastructure externalities affect production activities by providing accessibility, convenience, and the possibility of production activities becoming more efficient and productive. Infrastructure externalities are called positive externalities caused by infrastructure into the production function. The public sector plays an important role in production activities. In fact, the public sector can be included in the production function because there is an important role of the public sector as an input in production. The productive role of the public sector will create the potential for positive linkages between government and growth.

In his literature study on public spending, Barro (1979) began to include several assumptions to explain the relationship between government and economic growth. It is assumed that the government here is a public service provided without the imposition of usage fees and is not blocked by congestion effects. This model is a simplification of externalities related to the use of public services, which then considers the role of public service as input (g) other than capital (k) in the production function. This productive role will create the potential for positive linkages between the role of government and economic growth (Barro, 1979).

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a. Zakat, Infaq and Alms (ZIS)

1. Definition of Zakat, Infaq, and Alms

The word "zakat" (zakat) is the Masdar form of the word zaka, which means to grow, bless, clean, holy, and good. These meanings are indeed very much in accordance with the true meaning of zakat, as told to grow because zakat will multiply the reward of those who pay zakat and help the difficulties of the mustahiq. It is said as a blessing, because zakat will make blessings on the wealth of someone who has paid for it, and is said to be sacred, because zakat can purify the owner of the property from greed, shirk, miserly and hermit. Whereas according to the term zakat can be defined as a level / part of one's property which is the right of Allah SWT to be given to the poor and other mustahiq. This level is called zakat because there is hope to get blessings, cleanse the soul and add some goodness. Law No. 23 of 2011 defines zakat as a property that must be issued by Muslims or business entities to be given to those who are entitled to receive it in accordance with Islamic law. Based on some definitions of zakat, it can be said that the zakat is to give part of the assets that have reached the nishab to those who have been determined by the Sharia to a certain degree.

According to the language, the word "infaq" is a form of the word anfaqa which means removing something (property) for an interest, and including in this sense is infaq issued by infidels for the benefit of their religion. Whereas according to the term, infaq is defined by issuing part of the assets or income (income) for an interest that is stated by Islam. Law No. 23 of 2011 defines infaq as property issued by a person or business entity outside of zakat for public benefit. Thus, it can be said that the infaq is related to the existence of a particular need so that if the need has been met or fulfilled, then the demand for infaq can be stopped. For example, in building a place of worship, if the place of

worship in question has stood up perfectly, then the demand for infaq must be stopped.

Infaq and zakat have several differences, including the existence of a boundary in the zakat, where infaq does not recognize the existence of nishab. This means that zakat is obliged to a Muslim who has assets that have exceeded one nishab, while infaq can be issued by every Muslim, both high and low income. If the distribution of zakat must be given to mustahiq (8 groups), infaq may be given to anyone without restrictions, such as to both parents, orphans, the poor and those who travel.

According to language, the word "shadaqoh" (alms) comes from the word shadaqa means right, so that people who like to be fun ah is the person who truly acknowledges his faith. In a general sense, alms is to give property or value and benefits to a person who has the right or deserves to be given solely because of Allah SWT. Whereas according to terms, almsgiving has the same meaning as infaq, also in terms of law and other provisions. Whereas according to Law No. 23 of 2011, zakat is defined by assets or non-assets issued by a person or business entity outside of zakat for public benefit. Thus, alms giving has a broader meaning than infaq because it includes the provision of material and non-material nature, where infaq is only related to the material.

What distinguishes alms from zakat is only a urf problem or customary habits that develop in the community. At the beginning of Islam, alms and zakat have the same meaning, but over time the word alms is used for sunnah practices, while the word zakat is used for the obligatory. Likewise occurs on infaq which are mentioned in many verses in the Qur'an which have a very broad meaning. This is because infaq can be used to provide for wives, orphans or other forms of giving. And urf, the infaq is often used as a term for the practice of sunah.

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So, zakat, infaq, and alms which is often referred to as ZIS are official instruments in Islamic teachings relating to the rights of someone or legal entity that has the value of worship and also is a social zakat and humanity that is useful to help the welfare of the people, maintain social security and balance, and at the same time improve the welfare of the people as a whole.

2. Legal Basis

The basis for zakat, infaq, and alms is contained in the al-Qur'an and al-Hadith with very clear texts. Among the verses of the Qur'an that explain the obligation of zakat is al-Baqarah verse 43 which means: "And be steadfast in prayer, practice your regular zakat; and bow down your heads with those who bow down (in worship)." (al-Baqarah (2) : 43) Whereas the Qur'anic verse which describes infaq is the Letter of Ali Imran verse 134 which means: "(That is) those who spend (freely), whether in prosperity, or in adversity; who restrain anger, and pardon (all) men; for Allah loves those who do good". (Ali Imran (3) : 134).

Legal certainty of the obligation to pay the zakat can also be seen in several verses of al-Qur'an which denounce and threaten those who are reluctant to issue zakat. Even though they belong to the category of people who are obliged to pay zakat. The Word of Allah SWT in verse 34 of Surat al-Taubah has explained that, which means: "O you who believe! There are indeed many among the priests and anchorites, who in Falsehood devour the substance of men and hinder (them) from the way of Allah. And there are those who bury gold and silver and spend it not in the way of Allah: announce unto the a most grievous penalty" (Surat al-Taubah (9) : 34).

About the obligation of zakat is a hadith from Ibn Abbas, which stated that actually the Messenger of Allāh PBUH (Peace Be Upon on Him) had sent Mu'adz to Yemen, in his narration mentioned: "Verily Allah SWT has obliged

them to pay their property, taken from the rich among them, then returned to the poor among them "(Narrated by Bukhari Muslim).

Based on these verses and hadiths, it can be concluded that zakat is an obligation for every Muslim who has excess property. Zakat is not voluntary or just a gift from the rich to the poor/needy, but zakat is the recipient's right to the size and conditions that have been set. Thus, there is no reason for the *muzakki* not to pay zakat for the assets they have.

3. *Mustahiq*

Mustahiq means groups that have the right to receive zakat have been regulated in the teachings of Islam, namely there are eight groups that have been mentioned in the Al-Quran as groups that are entitled to zakat property. The eight groups are regulated in paragraph 60 of Surat al-Taubah which means: "Verily, the zakat is only for the poor, for the poor, the administrators of zakat, the mu'allaf who are persuaded by their heart, to (free) slaves, those who are in debt, for the way of Allah and for those who are on their way, as a provision which is obliged by Allah, and Allah is all-knowing, All-Wise. "(Surat al-Taubah (9): 60)

From that verse above can be explained briefly that the eight groups that are entitled to zakat property are: First, fakir (*fuqara'*), namely those who do not have sufficient assets or business, so that most of their needs cannot be fulfilled. Even though he owns a house, clothes, but he was considered poor as long as he could not fulfill most of his life needs. Secondly, poor (*masakin*), namely people who have assets or businesses that can fulfill a portion of their living needs but are still insufficient. The intended needs are food, drinks, proper clothing. Third, Amil (*amilin*), namely people assigned by priests to take care of zakat, such as fundraising activities, recording and distributing zakat funds (distribution). Fourth, people who need to be entertained by their hearts (*mu'allafah qulubuhum*), namely

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people who need material or financial assistance to get their hearts closer to Islam.

Unbelievers can be considered as mu'allaf for two reasons, namely expecting goodness or avoiding their ugliness. Fifth, slaves or slaves (al-riqab), they are slaves or slaves to the Mukatab, who are promised to be free if they pay a certain amount of wealth to their master. A slave who has legally signed the Kitabah agreement with his master, but is unable to pay it, can be given a share of zakat to help them free themselves. Sixth, those who are in debt (*gharimin*), in this case are classified into:

- a) People are indebted to fulfill their own interests. If the debt is not for immorality and he is unable to pay it, then he can be given a share of zakat to pay the debt.
- b) People are indebted because of the need to reconcile disputes.
- c) This person is given alms if he is unable to pay and cannot demand that the person who guaranteed it pay his debt.

Seven, those who fight in the way of Allah (*sabilillah*), they are those who struggle in the way of Allah SWT voluntarily without getting a salary from the government. These fighters have the right to get a share of zakat, even though they are rich. The amount that can be given to them adjusts to the cost of travel, procurement of equipment, and transportation equipment needed. If after receiving zakat it turns out that he does not become a jihad, then the assets that have been taken must be returned. And eighth, those who are displaced on the way (*ibnu sabil*), those who are on the way and need help with living expenses to go the area of origin or what is often exemplified is the traveler. The traveler can be given zakat, provided that the trip is not intended to be disobedient and he is out of stock, does not have or lacks the cost of his journey even though he has property elsewhere.

In general, zakat aims to arrange vertical relationships with God and horizontal relationships with fellow human beings. Vertically means that zakat is worship and the manifestation of piety and gratitude to Allah for the blessings of the treasure given to him. While horizontally, zakat aims to realize a sense of social justice and compassion among those who are able to with those who are unable and minimize social inequality. In this context, zakat is expected to realize equity and social justice among fellow human beings.

4. Previous Research

Some research results related to the theme of this research are:

- a. "Influence of Infrastructure on Regional Economic Growth in Indonesia" (Maryaningsih, Hermansyah, & Savitri, 2014). The results of this study indicated that the availability of infrastructure such as electricity, roads and clean water has a positive influence on the Indonesian economy. Indonesia's economy, which is still labor-intensive made policies that have an impact on increasing of the employment availability to be very useful.
- b. "Reconstruction of Jurisprudence of Zakat: Towards New Jurisprudence in Indonesia" (Gusfahmi, 2009). The conclusions from this study indicate that the need for the reconstruction of zakat *fiqh* which originates in the form of worship *fiqh* towards *muamalah fiqh* so that it will be wide open to Muslims for the concept of Muzakki and *Mustahiq*. Moreover, the distribution model of zakat can also be more complex and not only limited to those in the al-Qur'an.
- c. "The Influence of Infrastructure Conditions on Economic Growth in West Java". (Maqin, 2011). The results of this study show results similar to those of

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Maryaningsih, Hermansyah, & Savitri (2014) that infrastructure such as electricity, labor, and development expenditure have a positive and significant relationship to economic growth.

- d. "The Opportunities, Challenges and Zakat Strategy in Economic Empowerment" (Zumrotun, 2016). The conclusion of this article shows that zakat is a source of funds that support the welfare. At first zakat was understood as individual worship, but now it has shifted to become a source of state funding. Furthermore zakat already requires standard sharia guidelines and also professional management such as the use of ICT systems and internet support in the collection and distribution of zakat funds.
- e. "The Effect of Productive Zakat Utilization on the Empowerment of *Mustahiq* on LAZ Solo Care Foundation Surakarta" (Sartika, 2008), the results of this study indicate that there is a significant influence between the amount of zakat funds distributed to *mustahiq* income. This means that the amount of funds disbursed affects *mustahiq*'s income, in other words the higher the funds disbursed, the higher *mustahiq*'s income will be.
- f. "Enhancement of Zakat Distribution Management System : Case Study in Malaysia" (Lubis, Yaacob, Omar, & Dahlan, 2011). The results of this study indicate that the zakat board classifies two models of management in their institutions. Both of these management models are the management of the collection and management of the distribution of zakat funds. This was done from before to after the zakat policy as a deduction from taxable income. However, the emergence of this policy turned out to have resulted in a decrease in the amount of zakat funds.

5. Theoretical Framework

Zakat is one of the Islamic teachings, which so far has been recognized as one of the Islamic pillars. It means that when Muslim paid the zakat, he did worship to Allah SWT and gave a contribution to others, where the funds are useful to fulfill mustahiq needs. Consequently, the zakat is a minimum obligation that Allah determined for those who meet the requirements besides infaq and alms. The zakat recipients (mustahiq) are different from infaq or alms recipients because of its categorization into eight groups (*asnaf*). Notwithstanding, the results indicated that the definition of mustahiq has become diverse that it can be used for many things particularly infrastructure development (Andriyanto, 2014).

The required infrastructure such as mosques, schools, graveyard, etc. are beneficial for improving people's welfare, where the government responsible for providing it. But if all infrastructures are charged to the state, a deficit of the budget will occur. Consequently, the role of the community in carrying out the infrastructure is a necessity that zakat, infaq, and alms funds are the solution to answer these problems (Ridwan, 2014).

RESULTS AND DISCUSSION

a. Description of Research Object

The area of Wonoketingal village is 547,100 hectares consisting of 461,491 hectares of paddy fields and 85,609 hectares of dry land (settlements) where the population is 6,567 people, consisting of 3,236 men and 3,331 women, and the number of households (KK) as many as 1,753 people. They have various jobs including 2,354 farmers, 602 agricultural laborers, 505 private sector employees, 274 civil servants (ASN), 75 craftsmen, 130 traders, 10 mechanics, 10 transport services, 20 retirees, and others 106 The location of

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Wonoketingal Village which is located in the *pantura* lane provides convenience in transportation, both for access to education, trade and mobilization to nearby cities such as Kudus, Semarang, Jepara, Pati, Rembang, even Surabaya and Jakarta. The well-being of its population is also classified as a good condition, one of which is indicated by the condition of a permanent house owned which no longer has a dirt floor. More than 90% of the population has more than one motorized vehicle, and some have cars.

The ease of access to education and health has also been felt by the people of Wonoketingal Village who have 1 State Primary School (SDN), 1 State Islamic Elementary School (MIN), 3 Kindergarten (TK), 3 Koranic Education Parks (TPQ), and 2 Diniyah Madrasah. Even the State Islamic Elementary School (MIN) in Wonoketingal Village is the best MIN in Demak district. While from the health aspect, Wonoketingal Village has 1 village health center with 2 manteri-level health workers, 2 polindes with midwife-educated officers. The free treatment program implemented by the government is very helpful for the community in obtaining health services.

b. History of UPZ Desa Wonoketingal

Zakat collection activities in Wonoketingal village have been started since the 1990s that was motivated by the because of its enormous potential. All residents are Muslim and most of them work as farmers are able to harvest twice a year. After Law No. 38 of 1999 concerning the Management of Zakat was ratified, then precisely in 2001 the village zakat committee supported by the government proposed permission to form BAZIS in Wonoketingal Village. BAZIS Wonoketingal later changed its name to UPZ Wonoketingal based on SK Karanganyar BAZCAM No: 01/III/2016. This happened because in 2011 there was a revision of the Law on Zakat Management and Government Regulation No. 14 of 2014.

c. UPZ Wonoketingal

UPZ Wonoketingal Village have three main activities such as collection, distribution and utilization of zakat, both zakat of maal and zakat of fitrah. In addition to zakat funds, the UPZ also collects infaq and alms which have been managed and distributed in the form of orphanage and sacrificial funds. In the case of mustahik utilization, this effort was once carried out by UPZ Wonoketingal in 2008 by giving a number of zakat funds to mustahik who did not have rice fields to buy it. However, after the evaluation, it was found that those who got the funds used not in proper where they used the funds to meet their daily needs.

Learning from the case, UPZ Wonoketingal changed the utilization model of zakat funds received. In the last few years the UPZ provided 25% of the zakat funds collected to *gharim*. *Gharim* what is meant here is the committee for the construction of religious facilities and Islamic education in the village of Wonoketingal which has debt. UPZ receives requests from Mushala committees and Madrasah that have debts to complete the building of infrastructure facilities.

Regulations also mandate each zakat institution to make periodic reports as it has been done by UPZ Wonoketingal. Submission of the accountability report is usually conveyed to the community during Friday prayers, in addition to the District Zakat Amil Board (BAZCAM) Karanganyar as an institution that forms and appoints UPZ village officials in Wonoketingal.

d. The Use Of Zis Funds For Infrastructure

In terms of distribution, the activities carried out by UPZ Desa Wonoketingal appear to contradict existing regulations because according to article 46 paragraph (3) Government Regulation No. 14 of 2014, UPZ cannot distribute funds collected. UPZ is obliged to deposit funds collected to the parent BAZNAS that formed it, where this has not been previously regulated. As for infrastructure data

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as a public facility whose construction is supported by the Zoket Desa Wonoketingal funds are as follows:

Table 1 List of Infrastructure Results of Fund Support ZIS
Desa Wonoketingal

No.	Kinds of Infratructure	Number	Status
1	Worship Facilities (Mosque)	9	Waqf and SHM
2	UPZ Building	1	Grant
3	Educational Facilities	4	Waqf and SHM
4	Graveyard	1	Waqf
	Amount	15	

The table above shows that there are four categories of public facilities built with support from ZIS funds in the procurement of land in the village of Wonoketingal that is a means of worship in the form of mosques and prayer rooms, UPZ offices, educational facilities, public facilities in the form of village cemeteries. Of the many existing infrastructures, the majority of them stand on waqf land even though there are still ownership rights (SHM). This fact shows that waqf is also known as one type of alms can be used for the construction or procurement of public facilities needed by the community. This is in accordance with the specific nature of the waqf that must be held in possession of the object and given the results. This proves that waqf is an Islamic teaching that can be taken advantageously on a sustainable basis in popular terms referred to as almsgiving, alms whose rewards always flow because of their benefits.

UPZ Wonoketingal run a mechanism for distributing zakat funds which is divided into four parts, namely: the section for the poor, the portion for the poor, the section for amil, and the section for *Gharim*. So each gets 25% of the funds collected. This policy was taken by UPZ Wonoketingal because UPZ only found four mustahik groups in the village. This should be contrary to our

regulations, because in our regulation it is stated that Amil has the right to funds collected in accordance with Islamic law. And if we refer to the opinion of al-Syafi'i, then Amil can get a one-eighth share (12.5%) of the zakat funds collected. However, after being confirmed to the UPZ, the portion received by Amil was not entirely used. Amil only uses his part for operational costs and *ujrah mitsil* the management, and the rest will be returned to the group (*asnaf*) who need it. In 2016, Amil had the remaining funds of Rp. 26,851,050, - and the funds were channeled back to the poor, poor and *gharim* .

In the last few years, UPZ Wonoketingal has given a 25% share of zakat funds collected to *gharim*. *Gharim* in question is the committee for the construction of Islamic education facilities in Wonoketingal Village which has a debt and has applied for assistance in order to complete the building being worked on. This is the basis for UPZ Desa Wonoketingal to distribute a portion of zakat funds for infrastructure development needed by the community. Thus it can be concluded that the existing public infrastructure infrastructure development is partly funded by zakat, infaq and alms (ZIS) funds.

e. The Contribution of ZIS Funds

The contribution of ZIS funds in building infrastructure can be seen from two aspects, namely: aspects of land provision and aspects of building procurement. First, from the aspect of land provision: 2567 m² of grave land originated from waqf land, this shows that 100% of the grave land is provided by a waqf (*alms jariyah*) fund. In addition, the land for a mosque of 658 m² also has a status as a waqf land, this means that 100% of the mosque's land comes from waqf funds (almsgiving) although for now the mosque makes widening the parking lot of the irrigation land beside the mosque. As for *mushola*, there are two *mushola* whose land status is still SHM, while 6 *mushola* are

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waqf lands. Of the eight mushola the number of land used was 487 m² where 120 m² was still an individual SHM. So 75.4% of land for mushola is provided by endowments (alms and donations). While the land for educational facilities in Wonoketingal village is 2873 m², from the data 2097 m² comes from waqf (alms jariyah) funds and an area of 776 m² is still the status of village land. So, 73% of the land for educational facilities in Wonoketingal village is provided by waqf (alms jariyah) funds.

Secondly, aspects of building procurement: grave buildings are only in the form of fences and gates. The Wonoketingal village government is very instrumental because according to the Village Head the building is financed by the budget from the village fund. This means that 100% of the grave buildings are provided by village funds. The procurement of a two-storey mosque building with a building area of 450 m² is almost entirely financed by the self-help of the Wonoketingal village community, either in the form of alms donations or community contributions. This means 100% of the procurement of mosque buildings comes from infaq and alms funds. As for mushola, there were two mushola whose status was individual mushola, the two people built a mushola with their personal funds even though after so many local residents joined the congregation. While the other 6 mushola are built on community self-help. So that out of the eight musholaas for the procurement of mushola buildings, it can be said that 75% is financed by residents in the form of infaq and alms.

The procurement of educational buildings is divided into several categories, namely: buildings for TPQ, buildings for Madrasah diniyah, buildings for Madrasah Tsanawiyah, Madrasah Aliyah Building and buildings for Santri Dormitory. The construction of the majority of the school building comes from the infaq and alms of the Wonoketingal village community, in addition to each time harvest also gets

25% of the zakat funds collected at UPZ in Wonoketingal village. Judging from the value of building assets, government assistance is only valued at 9% of the total assets currently available, so 91% of the building of educational facilities in Wonoketingal Village comes from zakat and also non-governmental organizations in the form of infaq, alms and mandatory contributions.

CONCLUSION.

Conclusion Based on the results of previous research and discussion, it can be concluded that the development of infrastructure of public facilities in Wonoketingal Village is built with zakat, infaq and alms funds. The infrastructure consists of places of worship, UPZ buildings, educational facilities and community cemeteries. The majority of these public facilities are built on waqf land which is also part of the alms of Jariyah. UPZ Desa Wonoketingal allocates 25% of the zakat funds collected for *gharim*, which is attributed to the public facility development committee that has debt so that it is included in ashnaf (group) who are entitled to the zakat portion. Whereas the construction of worship facilities is supported by community self-help in the form of infaq and alms. Thus, the ZIS Fund contributes to infrastructure development in two aspects, namely: land provision and building procurement. While for the procurement of educational buildings which are divided into several categories, namely: building for TPQ, building for Madrasah Diniyah, Madrasah Tsanawiyah building, Madrasah Aliyah building and building for Santri Dormitory the majority come from the infaq and alms of the Wonoketingal village community, besides that every harvest time is also get 25% of the zakat funds collected at UPZ in Wonoketingal village. Besides that 9% of the total assets that exist now come from the central government. **VI. Suggestions**

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Although the results of the study show that ZIS funds can help to provide infrastructure in Wonoketingal Village, it is quite encouraging, but there are some things that need to be addressed by the people of Wonoketingal village. As a suggestion, UPZ Desa Wonoketingal and community leaders are expected must maximize the ability of the community to contribute part of their wealth to the infrastructure development needed by the citizens. As the end of this report, researchers recommend that assistance be made to the Village UPZ to maximize ZIS fundraising. In addition, the more important action is that each village is expected to be able to form a village UPZ to facilitate villagers who will pay zakat or give alms alms so that the potential of the community funds can be coordinated by official institutions and beneficial for the provision of infrastructure needed by the community. I know that.

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