

The Sustainable Development Model Based on Zakat According to Antonio Gramsci and Hassan Hanafi Perspectives

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ABSTRACT

Keywords:

Development; zakat management; hegemony; At-Turats Wa At-Tajdid;

Background: Zakat management in Indonesia faces significant challenges despite its potential as a powerful instrument for poverty alleviation and sustainable development. Low community awareness in channeling zakat through official institutions, coupled with the persistence of traditional distribution models such as personal giving and 'kyai kampung' practices, has hindered the optimal utilization of zakat as a socio-economic tool. This study aims to describe zakat management patterns in Indonesia, map sustainable development models through zakat management, and analyze these models from the perspectives of Antonio Gramsci and Hassan Hanafi.

Method: This research employs a literature review approach with secondary data sources. Data analysis utilizes Gramsci's hegemony theory and Hassan Hanafi's At-Turats wa At-Tajdid framework to critically examine zakat management practices and their potential for sustainable development.

Results: The findings reveal three key results. First, zakat management by official institutions remains suboptimal due to low public awareness, with personal distribution and local religious leader models still prevailing. Second, sustainable development models have not positioned zakat as a primary instrument, remaining largely conceptual rather than fully implemented. Third, Gramsci's hegemony theory suggests that sustainable development through zakat requires cultural and ideological struggle to transform zakat into a societal way of life, while Hanafi's reform framework emphasizes the need to reinterpret zakat's role beyond religious obligation toward economic self-reliance.

Conclusion: Zakat-based sustainable development must be pursued through cultural and ideological transformation, positioning zakat not merely as a religious duty but as a strategic social and economic instrument for building a just and sustainable society.

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INTRODUCTION

The management of zakat funds in Indonesia has undergone several transformations, both systemic and institutional transformations (Komarudin et al., 2023). This transformation begins with the presence of the government in making regulations regarding the management of zakat funds (Nafi,

2023). According to the Directorate General of Zakat Empowerment Islamic Community Guidance, in the book "Standardization of Zakat Management" it is conveyed that the management of zakat in Indonesia has been carried out since Indonesia was not yet independent, during the Dutch colonial period (Afandi et al., 2022). Everything concerning Islamic teachings (including zakat) is regulated in the Ordonantie of the Dutch East Indies Government Number 6200 dated 28 February 1905 (Khalifah et al., 2022). In this arrangement the government decided not to interfere in the affairs of Muslims in the management of zakat. So that the implementation is adjusted to Islamic law and managed by themselves on the initiative and awareness of the community. The zakat management model at that time did not have a management form and mechanism, both in terms of collection and distribution. There is no system of accountability and supervision in its management (Khalifah et al., 2022; Susetyo, 2017)

This reality shows that the management of zakat is managed by the community itself on the basis of the trust they have (Wibisono, 2021). This model makes no real contribution to the development process. Zakat management also seems personal and looks sporadic. Thus, there has been no real contribution to the development process in Indonesia (Ummulkhayr, 2020). The zakat management model which was handed over directly to Muslims continued until 1986 the Minister of Religion Regulation (PMA) No. 4 concerning the establishment of the Amil Zakat Agency, in the same year based on PMA No. 5 the institution has the status of a Foundation and is official in nature. Followed by Presidential Decree no.44 of 1969 concerning the establishment of a committee for the use of zakat money. The journey of managing zakat continues, until finally in 1999 the Law on zakat management was issued (Basori & Syafi'i, 2023).

Since the enactment of Law No. 38 of 1999 concerning the management of zakat, the growth of zakat in Indonesia has undergone significant changes, this is evidenced by the existence of this law, the public, both private and government, are competing to form new zakat management organizations, but it is very unfortunate that the large number of zakat management organizations has not been anticipated by the Law. Invite No. 38 of 1999, as a result, although there are many zakat institutions, the collection and distribution of zakat is still not effective (Komarudin et al., 2023). Likewise in terms of coordination and division of tasks and functions, between one and another there is no clear line of coordination, between the government, BAZNAS, Laznas, Bazda and LAZ, each of them runs independently, all zakat institutions want to be managers, while not some have a role as supervisors and policy rule makers (Saad et al., 2023).

The presence of this law raises anxiety, because there has been no effectiveness in the collection and distribution of zakat funds (Kartius et al., 2023). In fact, according to Masdar F. Mas'udi, religious community organizations (ormas) do not have authority because mass organizations do not have the authority to force people to collect zakat through the amil zakat institution which at that time was still an official foundation (Hastriana, 2018; Kamaluddin et al., 2021). Finally, the idea of collecting zakat appears based on the authority of the government bureaucracy. Thus, it is hoped that the imposition of zakat can reach more zakat payers, institutions such as the Bazis (Badan Amil Zakat, Infak and Shadaqah) were born in various regions. has a stronger appeal. Apart from being able to collect zakat funds even at the village level, Bazis is also able to mobilize alms from certain people who happen to be dealing with government bureaucracy (Afandi et al., 2022; Djafar et al., 2023; Komarudin et al., 2023).

As time went on, Law No. 38 of 1999 was considered inadequate to meet the needs of the community and the management of zakat which was still individual and sporadic, so it was refined with Law no. 23 of 2011 (Ishak Yelkenci, 2022; Khalifah et al., 2022). Through this law, the management of zakat is centralized at BAZNAS as the government's official amil zakat agency and LAZNAS as an amil zakat institution managed by the private sector and the community. This is intended so that the benefits of zakat can be felt more by the community and have an impact on the development process in Indonesia (Khairi et al., 2023). According to Yusuf Qardhawi, the discussion of zakat cannot be separated from the discussion of socio-economic factors (Nur, 2022; Yayuli et al., 2021). So according to Chapra, zakat plays a positive role in increasing the availability of funds for investment (Chapra, 2021; Syamsuri et al., 2022). This is because the payment of zakat on stored wealth and assets will encourage muzakki to seek income from their wealth, so that they are able to pay zakat without reducing their wealth. Zakat is not only an instrument to achieve inclusive distribution of income and wealth, but also acts as an instrument to control the distribution of individual wealth in productive activities in the real sector (Asmalia et al., 2018; Rassanjani, 2018; Yulita Amalia et al., 2020). According to Mannan, zakat is an instrument that

has clear principles that play a role in income distribution and poverty reduction in creating a just development (Ainiyah et al., 2019; Mannan, 1983).

Equitable development can be realized from sustainable development. Zakat management, which has been centralized so far, is expected to be able to mobilize zakat funds massively and have an impact on poverty alleviation. However, the fact is that zakat that has been officially collected is still 1% in 2019, there is 99% of potential zakat funds that have not been collected by BAZNAS or LAZ. Sudibyo (2018) in the outlook for zakat (2019) states that Indonesia's zakat potential of 3.4% of total GDP can be achieved if zakat is charged as a tax deduction. BAZNAS in the Indonesian Zakat Outlook (2019/2020) noted that the total zakat, infaq and alms collected in 2019 reached IDR 10.1 trillion, an increase of 26% from 2018 which reached IDR 8.1 trillion. Compared to 2017, ZIS fundraising in 2018 experienced a significant increase of 23% from the original amounting to IDR 6.2 trillion. However, the total collection is very small when compared to the potential for zakat in Indonesia.

Optimization of zakat collection must be carried out if zakat is used as an instrument in development and zakat can have an impact on poverty alleviation if realized massively (Primary, 2023). Many studies on zakat management have been carried out by Rahman R et.al (2023) discussing the management of zakat and distribution carried out by Zakat and Wakaf (Zawaf) at Mara University of Technology, Perlis Branch. This study aims to analyze the management of zakat at the University of Technology MARA (UiTM) Perlis Branch. This study also identified the categories of asnaf at UiTM and the types of zakat distributed by ZAWAF institutions (Rahman et al., 2023). In terms of the content of this study, there are differences in terms of the management model and its contribution to development. Differences can also be seen from the analysis of Gramsci and Hassan Hanafi. Research on zakat management was also carried out by Santoso et al (2023) who discussed zakat management using the ICT model. Santoso revealed that zakat management must shift from traditional management to IT-based management to make it more effective (Santoso et al., 2023). The difference is clear from the focus of the study and analysis carried out. Similar research was also conducted by Qolsum S and Masruchin M (2023) regarding the management of zakat by the government which is able to contribute to welfare. This research confirms that government institutions are trusted institutions in the management of zakat (Qolsum & Masruchin, 2023)

Some of the previous studies above, no one has discussed the formula that zakat can be an instrument in sustainable development if people have a tithe lifestyle. In order to realize this ideal, it is necessary to carry out hegemony from the government to really be able to explore the potential of zakat as much as possible (Coopers, 2023). Gramsci, is a figure who concentrates on discussing hegemony. One of the aspects discussed is about the condition of integral hegemony (Singh & Leonardo, 2023).

Integral hegemony is characterized by mass affiliation that approaches totality. Society exhibits a solid degree of moral and intellectual unity. This is evident in the organic relationship between the government and the people who are governed (Mayo, 2023). Conditions of hegemony like this must be pursued by the government, so that those who are controlled obey the authorities, those who are controlled do not only feel owned and intimidate the values and norms of the rulers. More than that they also have to give consent to their subordination. This is the hegemony meant by Gramsci. Master with consensual moral and intellectual leadership (Gilbert & Everett, 2023). If the government is able to realize hegemonic conditions like this, then every regulation that is raised will work in harmony (Obamamoye, 2023).

On the other hand, it is necessary to discuss traditions (turats) and renewal (tajdid). Hassan Hanafi's thoughts arose considering that humans everywhere cannot be separated from three things, namely the past (al-mahdi), the future (al-mustaqbal), and the present (al-hali) (Munir, 2000). This perspective is an important part, meaning that a historical review of zakat regulations, the formulation of strategies for the future of zakat, and current analysis of the interest of the zakat community must be taken seriously in order to be able to formulate strategy and regulatory reforms (Shafieh, 2020).

To create an obedient society, it is necessary to enforce regulations that are more stringent and adapted to the social conditions of society. So, at first it felt like coercion, but in the end it became a form of obedience that was present without coercion (Salem, 2021). On the issue of zakat, the tradition of hegemony in Islam has actually been carried out since the time of the Prophet, especially during the time of Abu Bakr with the presence of the riddah war (Rahmatullah, 2014). At that time, it was proven

that the hegemony carried out by the government was successful and made property owners aware of collecting zakat through the Baitul Mal. However, in implementing this hegemonic process one must not forget the traditions that exist in society (Khasri, 2019; Salahuddin, 2018). Thus, hegemony is not coercive but is present in the context of internalizing the values of zakat awareness in order to create a society that is aware of zakat and can be economically independent. So that a more in-depth study is needed to analyze the phenomenon of zakat management from the perspective of Gramsci's hegemonic theory and *at-turats wa at tajdid* Hassan Hanafi. Therefore, this study has three objectives, namely first to describe the phenomenon of the pattern of zakat management that occurs in Indonesia, secondly to map the model of sustainable development through zakat management in Indonesia, thirdly to analyze the model of sustainable development through zakat management by Indonesian people from the perspective of Antonio Gramsci and Hassan Hanafi.

METHOD

Types and Research Approaches

In achieving the expected goals, this research using a library research approach by examining phenomena related to patterns of zakat management that occur in Indonesia, then mapping a model of sustainable development through zakat management in Indonesia (Dabengwa et al., 2023). After the data was collected, data analysis was carried out using Antonio Gramsci and Hassan Hanafi's framework in thinking *At-Turats wa At-Tajdid*. Within the framework of this analysis, positioning data on patterns of zakat management in Indonesia is the main data to then be positioned as data that is modeled in sustainable development. This model is then analyzed using Gramsci's analysis with his theory of hegemony and Hassan Hanafi's with his *turats* theory.

Research Analysis and Research Framework

The analysis used is a critical and interpretive analysis (Sa'adah, 2017). Critical analysis is used to criticize the phenomenon of zakat management patterns that occur in Indonesia. The journey of zakat regulation in Indonesia as a form of government hegemony, as well as seeing the phenomenon of the pattern of zakat management in Indonesia, is a form of implementation of *turats* which is then renewed. The presence of regulations in the management of zakat is also interpreted to produce a mapping of a sustainable development model based on the management of zakat in Indonesia. The results are criticized and formulated using Gramsci's theory of hegemony and Hassan Hanafi's concept of *at-turats wa tajdid*. So that the research framework is in the form of:

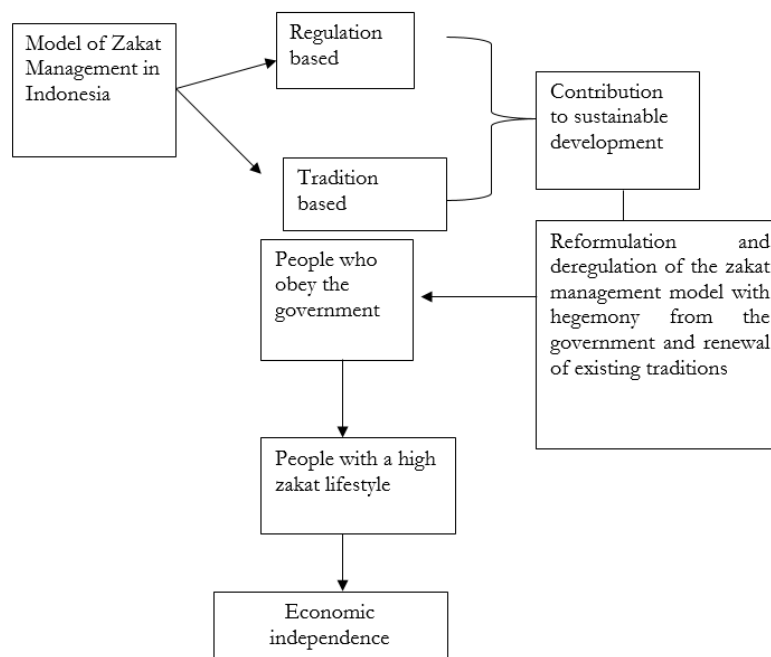


Figure 1 Research Framework

Based on the research framework above, it can be understood that the management of zakat in Indonesia is carried out based on applicable regulations and traditions that run in society. This management model does not have a significant contribution to the development of sustainable development, because the management of zakat is still massive. So that it is necessary to reformulate and deregulate the zakat management model with hegemony from the government to the Muslim community, especially to direct the payment of zakat through the Amil Zakat Agency, besides that there must be institutional reform by building a positive image of all Amil Zakat Agencies and Amil Zakat Institutions in managing the zakat received. Besides that, the renewal of the zakat tradition in society must also be changed by providing awareness that channeling zakat through BAZNAS or LAZ will make a major contribution to economic development and poverty alleviation. This process is carried out massively by involving all elements of the BAZ, for example functioning the mosque as a holy place for the Muslim community. The mosque as the manager of zakat funds is the most in contact with the community, so that obedience to the government is born in continuity. Based on this obedience, creating a tithe lifestyle in society. Without being ordered or even without a law, when people fulfill the requirements, they immediately issue zakat. Its management is not only carried out consumptively but also productively so as to give birth to a society with high economic independence.

RESULTS AND DISCUSSION

The Patterns of Zakat Management in Indonesia

In the background, it has been told that the management of zakat in Indonesia has experienced a long journey. The government, which initially allowed the payment of zakat to be handled by the Muslim community itself, finally made regulations so that zakat could be collected in one institution and could be distributed fairly and evenly (Lilianita & Muhlisin, 2019). However, the fact is that these regulations are not significant for changes in public awareness to channel their zakat through zakat institutions appointed by the government (Fitrotus Sa'diyah & Bhaswarendra Guntur, 2020).

Through law no. 23 of 2011, the management of zakat is handed over to the government by forming the National Amil Zakat Agency (BAZNAS) and handed over to the community by forming the Amil Zakat Institution (LAZ) (Al-Fatih, 2020). According to regulations, these two institutions synergize and work together in managing zakat, both at the national and regional levels but, in reality these two institutions are still operating separately, so that the target of zakat as one of the development instruments cannot be realized optimally (Meerangani et al., 2023).

The sporadic pattern of zakat management can also be seen from the public's distrust of official zakat management institutions appointed by the government. Based on data accessed through financial.business.com on May 18 2021, the actual receipt of zakat through BAZ and LAZ is only IDR 10.2 trillion out of a potential tax of IDR 327.6 trillion, or only 3.1% indicating that people still don't trust institutions zakat manager (Nurul Hasanah Uswati Dewi et al., 2022). Even though in terms of quantity, there are many types of LAZ in Indonesia such as LAZ YDSF, Yatim Mandiri, Nurul Hayat, RIZKI, LAZISNU, LAZISMU and the other regional LAZ. This provides an option for the public to entrust their zakat funds to be managed by a zakat institution or any other. In addition, there are zakat managers under the direct government, namely BAZNAS.

This public trust must of course be supported by qualified institutional management from all zakat management institutions (Solihah & Mulyadi, 2018). Zakat governance that has been summarized in Good Amil Governance must be implemented in a disciplined manner to strengthen public trust in entrusting zakat funds to zakat management institutions. In addition, transparency and accountability are also the main keys to success in managing zakat funds. Periodic internal control and discipline can improve the credibility of zakat management institutions in the eyes of prospective muzakki. Professional utilization and accuracy of zakat recipients in accordance with the 8 asnaf are also the keys to increasing public trust (Annisa, 2022).

The managerial pattern in the management of zakat which is officially carried out by applying management principles, namely planning, organizing, actuating and evaluating (Muliadi, 2020). The application of this principle is carried out periodically so that the zakat funds utilized can meet predetermined targets. Because, if zakat funds are managed by zakat management institutions such as BAZ and LAZ, zakat funds will not stop at one point. Patterns of utilization and distribution of zakat

are created so that they can touch the lowest strata of society, besides that so that they can contribute to development. The management of zakat funds carried out by BAZ and LAZ includes collecting zakat funds and distributing zakat funds. These two models have different strategies. The strategy for collecting zakat funds is carried out as creatively as possible to attract public interest in channeling funds through BAZ and LAZ (Alawy & Zaki, 2021; Karim et al., 2019; Yati & Rahmani, 2022). Collecting zakat funds through digital applications today is indeed more effective than collecting traditional models. This means that digital facilities can be used to raise public awareness in channeling zakat funds through BAZ and LAZ. In this case the creativity of zakat management institutions is needed (Abdullah et al., 2023). The pick-up model is also an effective way to collect zakat, as was done in Lumajang Regency by cutting ASN salaries by 2.5% to allocate zakat. This strategy turned out to be able to make BAZNAS Lumajang one of the zakat institutions that succeeded in collecting zakat funds with the highest score (Aini, 2023).

Management is also carried out through the distribution of zakat funds, if through a zakat management institution, the distribution can be done in a consumptive and productive manner (Wulan et al., 2023). Distribution by consumptive way can be divided into two, namely traditional consumptive by being directly given in the form of goods or money and used directly by mustahiq zakat, modern consumptive by providing scholarships for students who come from mustahiq zakat, so that zakat funds do not run out immediately but can be used for educational purposes. Furthermore, the distribution of zakat funds productively. Productive distribution of zakat funds is divided into two, namely traditional, this distribution is given by providing capital in the form of goods, for example livestock to be developed, so that zakat funds are not used up immediately. Distribution in a modern productive way, namely by providing capital to mustahiq zakat (Saputra & Sophisticated, 2023). Then the capital funds are used and a profit sharing contract is carried out. Funds from this profit sharing are used again to provide capital to other mustahiq so that these zakat funds continue to roll in and are able to contribute to poverty alleviation (Muhafidin, 2023).

Management carried out by zakat management institutions must also be supported by an integrated system. Currently, BAZNAS has developed an electronic-based financial system, namely SIMBA. Through this system, the implementation of Good Amil Governance can be felt by the community. So that muzakki's trust is increasing. Likewise with LAZ which continues to innovate in IT development, especially if LAZ has many programs and always changes every year. So, the application in the management of zakat is needed to facilitate administration and strengthen the muzakki's trust (Rochmah & Rahmawati, 2023).

The description above shows that if management is carried out by BAZNAS or LAZ, in reality there are still many people who entrust their funds to "kiai kampung", mosque takmir or even distribute them themselves. This is certainly not through an orderly managerial process (Mufidah et al., 2022; Permatasari & Huda, 2022). There is no recording process, no administrative process and so on, so that the impact of zakat cannot be felt by the community, especially in the context of development. This is a sporadic activity, not integrated into a unified data. However, the fact is that the community prefers this type of management pattern rather than being entrusted to BAZNAS or LAZ. In addition, the existence of zakat management institutions is still limited to urban areas, not yet touching rural communities. So that public literacy is still lacking regarding the existence of BAZNAS and LAZ (Ruslan, 2022; Susetyo, 2017). The following is a picture of the pattern of zakat management in Indonesia:

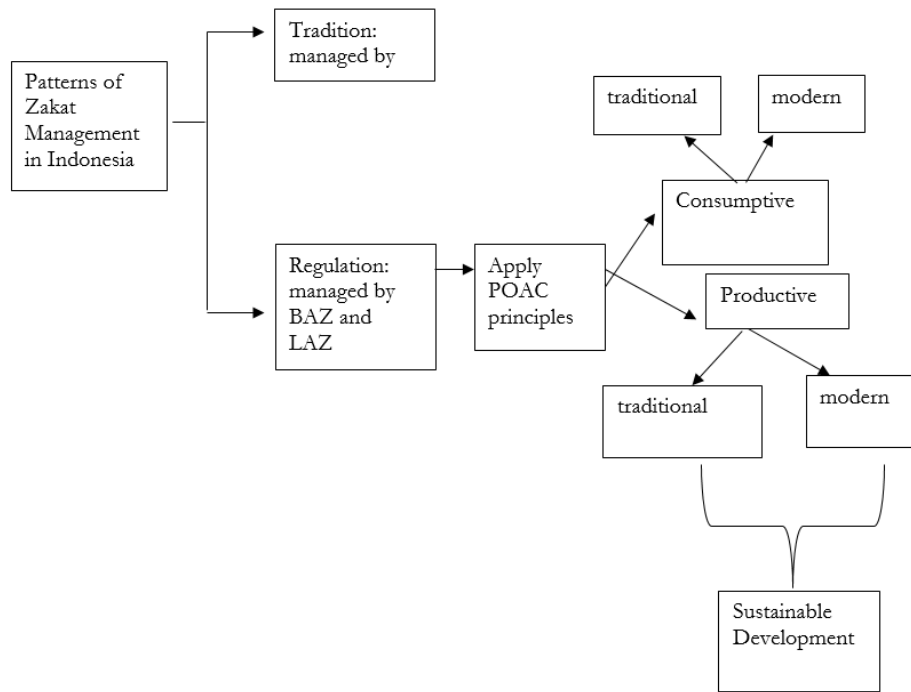


Figure 2. The pattern of zakat management in Indonesia

Sustainable Development Model through Zakat Management in Indonesia

Sustainable development goals must be achieved by 2030. Thus, Indonesia continues to make efforts to realize these goals. Management of zakat as one of the activities to achieve sustainable development goals(Ishak Yelkenci, 2022). However, the problem in Indonesia, as discussed above, is that the management of zakat in Indonesia is still not massive, so it has not contributed much to development in Indonesia(Ruslan et al., 2022).

The pattern of zakat management that is able to contribute to sustainable development is the pattern of managing zakat in a productive way, both traditional and modern(Ummulkhayr, 2020). If the method of distribution is consumptive, then zakat funds will be consumed immediately and will not have an impact on development(Bin-Nashwan et al., 2020). So far, productive zakat has been managed by BAZ and LAZ with various creative programs(Dinan & Muhtadi, 2023). The program is carried out in stages and continuously so that it can meet the needs of mustahik. After that, it is hoped that mustahik can change their status to become muzakki. So that the term eternal poverty does not exist in the development process(Meerangani et al., 2023).

In the stages of channeling productive zakat funds there must be an empowerment process carried out, because if there is no community empowerment process that occurs, zakat funds can just run out. As is the case with the provision of productive assistance and capital assistance provided by the government to people who often run out in the middle of the road without any assistance from the government. So, if zakat is used as a source of financing in sustainable development, then there must be a community empowerment process carried out(Azizah Sormin et al., 2023).

This empowerment process begins with an assessment of mustahik who are given zakat funds. This assessment includes the first; feasibility assessment from the side of entry in part 8 asnaf or not, second; assessment of physical ability and age to carry out work productivity, because if productive zakat is given to the elderly, then there will be no process of change, third; character assessment which includes honesty, responsibility and seriousness in managing the zakat funds. After the assessment stage is carried out, capacity building is carried out, namely training in improving the skills possessed, attitude, sharpening creativity and so on which makes this mustahik successful in managing his business. After carrying out capacity building, productive zakat distribution is carried out with various agreed contracts. In this case, the mudharabah contract is usually used, namely by positioning BAZ/LAZ as the shahibul mal and mustahik as the mudharib. Management results are divided into two according to the agreement. The proceeds received by BAZ/LAZ are redistributed to other mustahik, so that the zakat funds

continue to be rolled out for empowerment. Next is an intensive mentoring process so that the business being managed does not experience the risk of failure. After the assistance is carried out, an evaluation of the success of the program must be carried out and it is ensured that mustahik can be economically independent after being released from BAZ/LAZ assistance. The measure of the success of empowerment is that the community has economic capacity, the community is able to access welfare benefits and the community receives and has social benefits from empowerment. The following is a sustainable development model that can be obtained from the management of zakat funds:

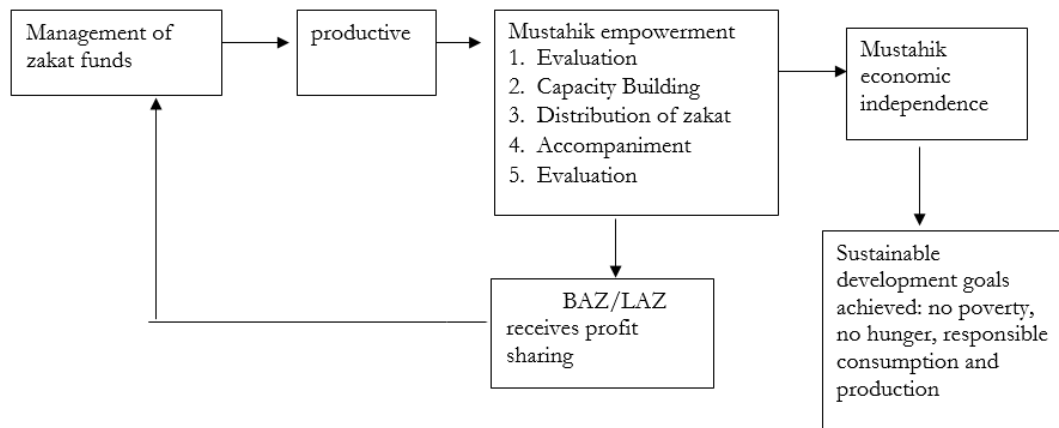


Figure 3. Management of Zakat funds

The model of sustainable development through the management of zakat funds found in this study is the process of empowering mustahik so that there is continuity in the management of zakat funds. If empowerment is not carried out, then mustahik does not have sufficient capacity to utilize productive zakat funds. Without an empowerment process, it is also impossible to obtain a formula for sustainable development goals that have been achieved. Therefore, a sustainable development model based on the management of zakat funds is important to be implemented continuously, so that the mandate of Law no. 23 of 2011 can be achieved.

Analysis of the Sustainable Development Model through the Management of Zakat by Indonesian Communities in the perspective of Antonio Gramsci and Hassan Hanafi.

Poverty alleviation is the ideal of the Indonesian people in the process of development. Zakat is an important instrument in the development process, because the number of Muslims in Indonesia has increased from year to year, which is more than 87%, approximately 230 million people. This is a great opportunity to be able to make zakat a pillar in poverty alleviation. Especially after analyzing that the purpose of zakat allocation is in line with the goals of sustainable development, namely poverty alleviation and the elimination of hunger.

Based on the above analysis, it is productive zakat management that will contribute to sustainable development, because productive zakat management is the management of zakat funds that are not used up. So, to fulfill these objectives in the management of zakat funds there are 3 important things that must be considered, namely: first; collection, second; distribution; third; utilization. Of these three things, the most urgent thing at the moment is the collection of zakat which is still not fully entrusted by the muzakki to the government, in this case BAZ or LAZ. The regulations presented by the government have not been able to become a hegemonic force for muzakki to channel their zakat through BAZ or LAZ.

The role of the government to make zakat as a supporter of sustainable development is enormous. Harmony and alignment of reasoning and thinking between the leader (government) and those being led (community) need to be built. For Gramsci, hegemony through consensus emerges from an active commitment to social classes that have historically been born in production relations. Consensus as an "active commitment" based on the view that the existing high position is legitimate as

(legitimate)(Litowitz, 2000). So, the government must be able to create conditions of integral hegemony. As stated above, integral hegemony is characterized by mass affiliation that approaches totality. Society exhibits a solid degree of moral and intellectual unity. This is evident in the organic relationship between the government and the people who are governed. If conditions like this can be built, then every regulation from the government will be harmoniously and organically obeyed by the people(Fifi, 2023).

On the one hand, understanding tradition (turats) and reality is also an important point for updating (tajdid) the BAZ/LAZ strategy. The concept of at-turats wa at tajdid Hassan Hanafi has several offers that can be taken. First, our attitude towards the classical tradition, because we are traditional people whose consciousness is always open to the past (qudama'). Second, our attitude towards reality, in which we live. Zakat institutions need to understand the traditions of the ancients in accommodating the community for zakat. Apart from that, understanding the current reality is also very important. So that when formulating new regulations or strategies, reflect on past traditions that have been successful, and adapt to today's realities(Fath, 2022).

Cooperation between the government and official zakat institutions is a top priority to be carried out. So that conditions do not occur which result in a government hegemony crisis or a crisis of authority. There is no crisis of trust or muzakki's interest in BAZ/LAZ. If the regulations are complied with by the community, and strategy reform succeeds in building muzakki's interest in channeling their zakat to BAZ/LAZ, then zakat will be managed properly. The Indonesian state will have a lifestyle of zakat, and zakat can be a supporter of sustainable development.

In this case deregulation is needed for zakat governance, in the field of zakat collection, as well as in terms of distribution and utilization. Distribution should also focus more on productivity, so that utilization practices are prioritized for community empowerment. In the process of empowering the community's economy, the ideals of development to solve the problem of poverty will be achieved. Zakat-based community economic empowerment, of course, has a different format and form. If all this time, distribution and utilization have not been maximized in terms of productivity, even those who dominate are still consumptive. So, there is a need for self-regulation to regulate this matter. If there is no regulation, as stated above, government hegemony cannot become an integral force for the development of zakat and the new turats that are aspired to will not be realized. The following are the findings and analysis of the relationship of zakat-based development in contributing to sustainable development.

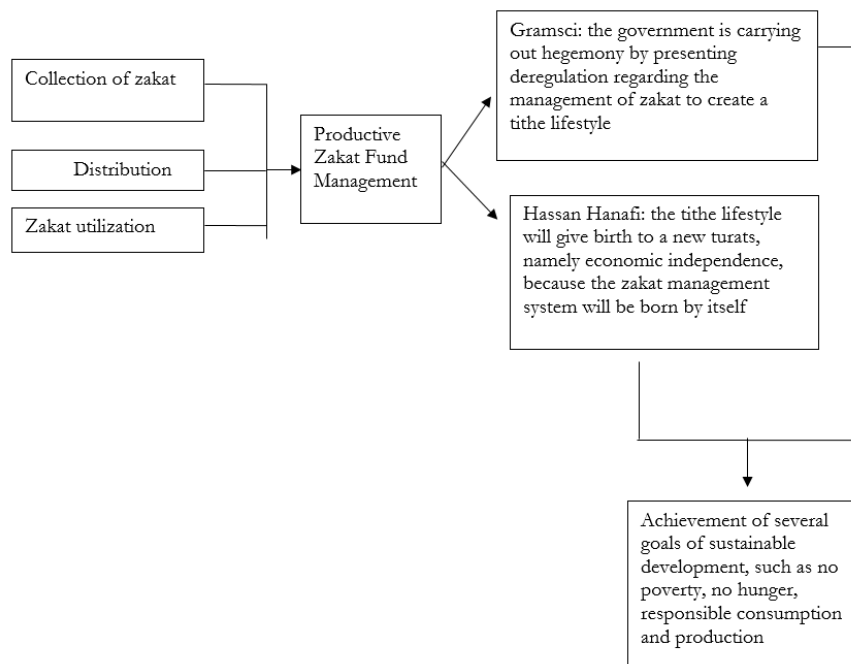


Figure 4. The results of Antonio Gramsci and Hassan Hanafi's construction of zakat management in Indonesia

CONCLUSION

Management of zakat funds in Indonesia must be oriented towards sustainable development to break the cycle of poverty. The problem of collecting, distributing and utilizing zakat funds, which is still sporadic, is a persistent problem in Indonesia. The existence of regulations related to zakat in Indonesia, it turns out, is not enough to hegemony the community to channel their zakat through zakat management institutions recommended by the government, namely BAZ or LAZ. The community prefers to distribute their zakat privately, meeting directly with mustahiq or through "kiai kampung". Apart from that, there are not many distributions and utilization that lead to productive funds. The pattern of distribution of consumptive zakat funds still dominates the distribution of zakat funds, thus resulting in not achieving the goals of sustainable development through the management of zakat funds. The analysis provided by Gramsci, in order to create a massive movement in the management of zakat funds, requires an integral hegemony to further increase public awareness in channeling zakat through zakat management institutions. This integral hegemony does not only apply to society but also to BAZ and LAZ as zakat managers. Therefore, it is necessary to evaluate the Zakat Law no. 23 of 2011 to be more detailed and all elements of zakat management need to be rearranged according to needs. So, based on the results of the analysis using Gramsci's hegemonic theory, deregulation is needed to formulate zakat management that can integrate with sustainable development. In addition, according to Hassan Hanafi, based on this hegemony, a society that has a tithing lifestyle will be created, so that a new turats is formed, namely economic independence. This economic independence is in line with the goals of sustainable development.

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