



Between Islamic Law and State in *Zakat* Collection: Legitimacy of Mosque Management (*Takmir*)

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Abstract

Zakat has enormous economic, social, and worship values. It has encouraged several social institutions to try to collect *zakat* funds for Islamic development (*da'wah*), one of which is carried out by the mosque management (*takmir*). However, many of them lack legal legitimacy. This article aims to analyse the legality of *takmir* that do not have legality as *zakat* fund collectors, explore the reasons for the lack of mosque *takmir* that have legal legitimacy as *zakat* collecting institutions, and analyse the legal implications. The research employed a qualitative method utilizing a normative juridical approach. The primary data sources are structured interviews with the mosque management committee (*takmir*). The findings showed that *first*, most of the mosque *takmir* that function as *zakat* fund collectors do not have legal authorization. Second, six factors contribute to the lack of legal status: the difficulty in meeting the requirements for establishment as a LAZ, limited human resources, inadequate financial resources, community opposition to designating mosque *takmir* as UPZ, a lack of understanding among mosque *takmir*s regarding the process of establishing UPZ and Service Offices, and the presence of unofficial mosque *takmir*. *Third*: Implications of *Zakat* collection by mosque *takmir* who have no legality: *Zakat* is not distributed in its entirety to the *mustahiq*, and mosque *takmir* lacking legal status may face criminal liability. Additionally, the absence of legal recognition undermines legal certainty for both mosque *takmir* and *muzakki*.

Keywords: Islamic law, Mosque management, *Takmir*, *Zakat*

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Introduction

Zakat has enormous economic, social, and worship values. Muslims already have a high awareness of issuing *zakat*, which has encouraged several social institutions to try to collect these people's funds for the development of Muslim da'wah. (Nasrin & Haryanti, 2021) Noor Achmad, Chairman of BAZNAS of the Republic of Indonesia, said: Central Java is the province with the largest acquisition of *zakat*, *infaq*, and *sadaqah* (ZIS) through BAZNAS in Indonesia (Inang Sh, 2022).

There are already quite a few official and government-recognized community fund collection institutions, such as BAZNAS, LAZISMU, and Dompot Duafa. (Kahfi & Imsar, 2022) In addition, many institutions still collect *zakat* funds, such as the mosques *takmir*. However, many of these mosque *takmirs* do not have legality as *zakat* fundraising institutions (Rosmawati Harahap, 2023). Out of 270,241 mosques, only about 8% (21,619 mosques) possess legal authorization, while those without legality are 92% (248,622 mosques) (Fuji Eka Permana, 2022). The lack of legality of the mosque *takmir* as an institution for collecting public funds has resulted in the potential for fraud because a competent institution does not supervise it. Whereas the rules regarding the management of *zakat* funds have been contained in Law No.23 of 2011 concerning *Zakat* Management and Government Regulation No. 14 of 2014 concerning the Implementation of Law No. 23 of 2011. The regulation explains that the institutions allowed to collect *zakat* are the National *Amil Zakat* Agency and *Amil Zakat* Institution. Meanwhile, for areas not covered by BAZNAS or LAZ, *zakat* management activities can be carried out by associations, individual Muslim leaders, or mosque administrators such as *Amil zakat* (Komar, 2017). Intentional and unlawful violations of this regulation shall be punishable by imprisonment for a maximum of one (1) year and/or a fine of up to IDR 50,000,000 (fifty million rupiah). (Article 41).

From the perspective of Islamic law, the management of *zakat* that is not by the provisions of *Sharia* also contains serious threats. Legal collection and management or management that does not follow the provisions of *Sharia* can be considered a violation that harms *Zakat* Mustahik's rights. Islam emphasizes the importance of trust in managing wealth, and those who violate this trust may face punishment in the hereafter. The management of *zakat* assets that are not in accordance with the provisions of the *Shari'a* will result in heavy responsibility before Allah, and this violation can be considered a major sin (Izzan & Febrianty, 2024).

Research related to *zakat* institutions can be grouped into four themes, namely, the collection strategy and the role of *zakat* institutions in poverty alleviation Fitrianto (2012), Ramadhita (2012), N. Bariyah (2016), Kusmanto (2014), the legality of *zakat* institutions, including those written by Trie Anis Rosyidah dan Asfi Manzilati (2012). The authority of local governments in forming *zakat* regulations (2018), the legality of *zakat* institutions, and the application of criminal sanctions for illegal *zakat* institutions Pangeran Harahap (2016); Mohammad Zaki (2018), and Abdul Qomar et al. (2023).

Based on the explanation above, there is one research that is very close to this research, namely research conducted by Pangeran Harahap. Harahap's research is empirical juridical research located in Riau. This article aims to analyze the validity of mosque *takmir* in collecting *zakat*, analyze the reasons for the lack of mosque *takmir* that has legal legality as a *zakat* fund collection institution, and analyze the implications of collecting *zakat* by unlicensed mosque *takmir*.

Method

This research is empirical juridical, utilizing a qualitative approach to examine legal phenomena within society, which will be analyzed using existing legal theories. The primary data sources in this research are mosque *takmir* in Batang Regency, Pekalongan Regency, and Pekalongan City, Central Java Province. A sample will be taken from each region: one central mosque at the regency level and four village-level mosques, resulting in data collected from 15 mosque management teams. Data collection is conducted using structured interview techniques. The research instrument is the researchers themselves, directly engaging in fieldwork. Data analysis is carried out through data collection, reduction, and presentation.

Result and Discussion

Mosque *Takmir* as a Fundraising Institution in Central Java

The mosque *takmir* is the mosque management body responsible for organizing and managing activities in the mosque, including the financial management of the mosque. The mosque *takmir* also collects public funds, both *infaq*, *sadaqah*, and *zakat* (Caniago et al., 2021). Data collected from the sample shows that all mosque management bodies studied fulfil their role as collectors of *infaq* funds. The mosque *takmir* manages these funds and does not cooperate with *zakat* institutions, either BAZ or LAZ. In addition to the routine monthly *infaq* funds, all sampled mosque *takmirs* collect Fitr *zakat*. However, the distribution of this *zakat* income does not reach all mustahik *zakat* included in the eight groups. The *zakat* proceeds are only distributed to the poor, needy, and *Amil*. Six mosques *takmirs* in this area collect wealth *zakat* or professional *zakat*. The detailed list of mosque *takmirs* that collect ZIS funds can be seen in the following table.

Table 1 Fundraising by Mosque *Takmir*

Mosque Name	Infaq	Fitr Zakat	Wealth Zakat/Profession
Grand Mosque of Darul Muttaqin	V	V	V
Jami' Mosque of Warungasem	V	V	V
Jami' Mosque of Ar-Rohmah Batang	V	V	X
Jami' Mosque of Al-Amin Batang	V	V	X
Jami' Mosque of Gapuro	V	V	X
Al-Jami' Mosque of Pekalongan	V	V	V
Al-Huda Kramatsari Mosque	V	V	X
Grand Mosque of Al-Muhtarom	V	V	V
Al-Amin Kedungwuni Mosque	V	V	X
Baitul Makmur Mosque	V	V	X
As-Shodiq Desa Podo Mosque	V	V	X
Jami' Mosque of Nurul Amal	V	V	X
Jami' Mosque of Wonoyoso	V	V	X
Al Ikhsan Kraton Mosque	V	V	V

Bachir Achmad Mosque	V	V	V
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Data Sources: Mosque *Takmir*

Based on the data collected from the 15 mosque *takmir* studied, around five mosques *takmir* (33.3%) have legal legality as collectors of public funds. Of the five mosques *takmir*, 2 are district-level mosques, and 3 are village-level mosques. The following is data on mosque *takmir* which already has legality as an institution for collecting *umat* funds: (1) Mosque *Takmir* of Jami' Al-Amin Kalibeluk Batang. The legality of the *Zakat* institution is in the form of a *Zakat* Collection Unit (UPZ) from BAZNAS Batang Regency, which has been formed since 2020. (2) Mosque *Takmir* of Al-Jami' Pekalongan Pekalongan City. The legality of the *zakat* institution is in the form of UPZ since 2021. (3) Mosque *Takmir* of Al-Muhtarom Kajen. The legality of its *zakat* institution in the form of UPZ from BAZNAS Pekalongan Regency, which was formed in 2019. (4) Mosque *Takmir* of Jami' Gapuro Batang. The legality is in the form of a Cash Office, with a decree from LAZISNU Batang Regency. (5) Bachir Achmad Mosque. Legality in the form of UPZ with No. 13/BAZNAS/X/2019 dated October 30, 2019

Meanwhile, 10 out of 15 mosques have *takmirs* that do not have legality. The mosque *takmirs* are: Darul Muttaqin Batang Mosque *Takmir*, Warungasem Jami' Mosque *Takmir*, Ar-Rohmah Cepagan Jami' Mosque *Takmir*, Al-Huda Kramatsari Mosque *Takmir*, Al-Amin Kedungwuni Mosque *Takmir*, Baitul Makmur Pekajangan Mosque *Takmir*, As-Shodiq Kedungwuni Mosque *Takmir*, Wonoyoso Jami' Mosque *Takmir*, Nurul Amal Jami' Mosque *Takmir*, and Al Ihsan Kraton Mosque *Takmir*. The As-Shodiq Podo Kedungwuni Mosque *Takmir* has not yet legality but has collaborated with the NU *Amil Zakat Infak* and *Sadaqah* Institution since 2019. Based on this data, more district-level mosque *takmirs* already have legality, while more village-level mosque *takmirs* do not have legal legality.

The Legitimacy of Mosque *Takmir* as a Fundraising Entity for the Community

Based on the explanation described above, it can be concluded that many mosque *takmirs* are not licensed as *zakat* management institutions in PP. No.14 of 2014 concerning the Implementation of UUPZ No. 23 of 2011 Article 66 Paragraph 1 explains that *zakat* management institutions recognized by the government are the *Amil Zakat* Agency (BAZ) and *Amil Zakat* Institution (LAZ), which already have permission from the government. In its implementation, BAZ can form a *Zakat* Collection Unit (UPZ) in offices or mosques, while LAZ can create a Service Office. Thus, judging from the existing laws and regulations, the mosque *takmir* that has not been licensed as a collector of *zakat* funds has no validity. Mosque *takmir* or individuals can collect *zakat* funds only in areas the *Amil Zakat* Agency or *Amil Zakat* Institution does not cover.

In the Islamic view, a citizen is obliged to obey the government as long as the government does not order something contrary to Sharia. It can be understood from QS. An-Nisa verse 59: "O you who believe, obey Allah and obey His Messenger, and the rulers among you" (QS. An-Nisa: 59). In this verse, the command to obey Allah and His Messenger is absolute, while the command to obey *ulil amri* is not absolute, but relative. The obligation to obey the ruler is only when his policies are not contrary to Sharia. However, when his policies contradict syariah, he cannot obey the rules.

The fuqaha agree that *Amil* is those appointed by a country's leader to collect and manage *zakat* (al Ghofaily, 2008). *Amil*, who is not appointed by the government, cannot

be categorized as *Amil*, and he is not entitled to get the *Amil* share of the collected *zakat* funds. With the existence of *Amil*, the purpose of *zakat* can be achieved, namely the delivery of *zakat* to the *mustahik*. Fiqh has rule says, "If an obligation cannot be fulfilled without something, then that something is obligatory" (al Ghofaily, 2008). If *zakat* cannot be carried out properly without *Amil*, then the law of establishing *Amil* is an obligation.

As an institution that collects *zakat* funds, the mosque *takmir* is legally responsible for managing and using *zakat* funds. The mosque *takmir* should also comply with legal regulations and religious principles when managing these funds. The legality of the mosque *takmir* as an institution for collecting community funds is determined by compliance with religious law, government regulations, and the institution's status as stipulated in the deed of establishment.

The obligation to form an official *Amil* is supported by the fact that *zakat* institutions such as BAZNAS and LAZ in Central Java are evenly distributed throughout the regencies/cities in Central Java. There is even a Service Office or UPZ at the sub-district level and even at the village level. In addition to BAZ in Central Java, there are also 37 national-level *zakat* institutions, three (3) provincial-level *Amil Zakat* Institutions, namely LAZ Baitul Maal FKAM, LAZ Solo *Peduli Ummat*, and LAZ Al-Ihsan Foundation. As for the district/city level *zakat* institutions in Central Java, there are 12 LAZs, namely: LAZ Al-Irsyad Al-Islamiyyah Purwokerto Foundation, LAZ Cilacap LAZ Foundation, LAZ Klaten *Dompot Sejuta Harapan* Foundation, LAZ Jabalnur Pati, LAZ *Dana Kemanusiaan Dhuafa* Foundation, Magelang, LAZ Yayasan Service Charity *Zakat Insan Indonesia Baiturrahman Semarang.*, LAZ Albi Foundation spreads benefits (Al Abidin) Surakarta, LAZ Infaq Sodaqoh Assalaam Sukoharjo, LAZ Tazakka Batang, LAZ Al Huda Kebumen, LAZ Senyum Dhuafa Pati, and LAZ Sultan Agung Semarang.

Due to the development of LAZ, which has been quite a lot and has reached remote areas in Central Java, the mosque *takmir* no longer has the authority to collect *zakat* funds unless the mosque *takmir* has already been legal. If the mosque *Takmir already has legality as an LAZ*, it does not need to submit to BAZ or other LAZs. Suppose the requirements for the establishment of LAZ are considered burdensome. In that case, the mosque *takmir* can be a collector of public funds subordinate to the existing BAZ or LAZ in the form of UPZ or Service Office (KL).

Constraints on the Legalization of Mosque *Takmir* as a *Zakat* Fund Collection Institution

In the previous discussion, it was explained that almost all mosque *takmir*s collect *zakat* fitrah funds. Some mosques have even collected *zakat* mal funds. However, most of these mosque *takmir*s do not have legal legality. The obstacles to legalizing the mosque *takmir* as a *zakat* collection institution are as follows:

1. The difficulty of fulfilling the requirements for the establishment of an *Amil Zakat* Institution

In establishing the *Amil Zakat* Institution, some requirements must be met. According to Zarqoni, these requirements are challenging to fulfill. (Zarqoni, 2023) The *Zakat* Law mentions eight requirements for the establishment of LAZ, namely: a. is an Islamic community organization registered in managing the field of da'wah, education, and social; b. is a legal entity; c. obtained a recommendation from the National *Amil Zakat* Agency (BAZNAS); d. has a sharia supervisor; e. has administrative, technical, and

financial capabilities to carry out its activities; f. is not profit-oriented; g. has a work agenda of *zakat* empowerment for the welfare of the community; h. is willing to carry out regular Sharia and financial audits (Law Number 23 Year 2011 on *Zakat* Management, 2011). In addition, there are provisions for establishing *zakat* institutions with certain criteria, such as the establishment of LAZ at the national level, which must be able to collect people's funds of at least IDR. 50,000,000,000, - annually, LAZ at the provincial level must collect people's funds of at least IDR. 20,000,000,000, - annually, while LAZ at the district level must obtain funds of at least IDR. 3,000,000,000, - annually. These requirements are difficult for prospective *zakat* institutions, especially mosque *takmir*, to meet unless the *zakat* institution already has a neat organizational structure and a good network. Therefore, almost no mosque *takmir* has the legality of LAZ (Zarqoni, 2023).

2. Limited Human Resources

Human resources are an essential factor in implementing an activity, including in the management of *zakat* institutions. In establishing *zakat* institutions, personnel who are skilled in collecting funds and must have the ability to supervise Sharia and administrative, technical, and financial skills are needed. It means that the mosque *takmir* must have sharia and financial experts. According to Ahmad Sidiq, the administrator of the Great Mosque Darul Muttaqin of Batang Regency, one of the obstacles in establishing an official *zakat* institution is the limited human resources (Sidiq, 2023).

3. Limited Financial Resources

Official *zakat* institutions must have personnel with expertise in shar'i and technical, financial accounting, and field personnel. Fulfilling these personnel involves a lot of money. Therefore, it cannot be denied that cost is an essential factor, especially in the implementation of the activities of *Amil Zakat* institutions. Cost limitation is one of the obstacles in the establishment of an *Amil zakat* institution. The mosque's cash, usually from infaq funds, has been used for mosque operations. Legalizing *zakat* institutions and their operations requires operational costs such as preparing files, transportation, employee payroll, and other costs (Tasurun, 2023).

4. Community disapproval of making mosque *Takmir* as UPZ

One of the challenges in the legalization process of mosque management boards as *zakat* fund collectors is the disagreement among administrators about establishing the management board as a *Zakat* Collection Unit (UPZ) or Service Office (KL). This is due to a lack of understanding of the relationship between the mosque management board (UPZ) and its parent *Zakat* Management Organization (LAZ). From the perspective of mosque administrators, the funds collected by the UPZ or Service Office must be submitted to the parent *Zakat* Management Organization, leaving the UPZ with no management rights (Huda, 2023). However, the *Zakat* Collection Unit can serve as an extension of BAZ or LAZ in managing and distributing *zakat*, with its accounting being part of the parent *Zakat* Management Institution.

5. Understanding the process of forming UPZ and the Service Office

The lack of understanding among mosque administrators regarding the establishment of *Zakat* Collection Units (UPZ) or *Zakat* Management Institutions (KL) results in their reluctance to manage the formation of *Zakat* institutions and their

perception of the burdensome requirements necessary for legalizing the mosque management as a community fund-collecting entity, whether as UPZ or Service Office (Tasurun, 2023). Therefore, outreach efforts directed at mosque administrators and community leaders are needed to emphasize the importance of establishing UPZ and KL in each mosque. This outreach should explain the benefits of zakat institutions and inform them of the legal sanctions that may arise if community fundraising is conducted by entities lacking authority and legal status.

6. The existence of an unofficial mosque *takmir*.

The existence of mosque management, which has not been officially established, poses a significant obstacle to the formation of *Zakat* Collection Units (UPZ). This issue is exacerbated when the composition of the management changes frequently based on the availability of human resources (Fatih, 2023).

Implications of *Zakat* Collection by Unauthorized and Unregistered Entities The Legitimacy of *Zakat*

The indication of the existence of *zakat* institutions is found in Surah Al-Taubah, verse 103, which states: "Take *zakat* from their wealth to purify and cleanse them, and pray for them..." Scholars of the Qur'an interpret the word "take" as a command from Allah directed to His Messenger, instructing him, as a leader, to collect a portion of the wealth of Muslims as *zakat* (Yusuf Qardhawi, 1991). Accordingly, the Prophet Muhammad (peace be upon him) consistently appointed *zakat* officials to various regions to collect *zakat* from the wealthy in those areas and distribute it to the poor among them. One of the *zakat* officials appointed by the Prophet was Mu'adh bin Jabal, who was tasked with raising awareness about *zakat* in Yemen. Umar ibn al-Luthbiah served as a *zakat* collector.

Scholars unanimously agree that paying *zakat* through *Zakat* Management Institutions (LAZ) is preferable to distributing *zakat* independently. Distributing *zakat* to beneficiaries through trustworthy and professional *zakat* administrators ensures the funds are appropriately allocated. When *zakat* is channelled through a legally recognized LAZ, there are at least five advantages. *First*, it aligns more closely with the guidance of the Qur'an and Sunnah. The existence of *zakat* administrators is a manifestation of the teachings of the Qur'an and the Hadith of the Prophet Muhammad (peace be upon him). *Second*, it guarantees certainty and discipline in *zakat* payments. *Third*, it preserves the dignity of beneficiaries when they do not have to confront donors directly for receiving *zakat*. If donors provide *zakat* directly to beneficiaries, the latter may feel inferior or embarrassed. *Fourth*, it achieves efficiency and effectiveness, ensuring that *zakat* is utilized for its intended purposes. *Fifth*, it demonstrates Islamic principles in the spirit of administering an Islamic governance system.

There is an opinion that *zakat* may be distributed directly to *mustahik* by the payer, but this is permissible only if there is no *Amil* (*zakat* administrator) in the area or if the existing *Amil* has been proven untrustworthy with sufficient evidence, not merely suspicion. Suppose distrust of the *Amil* is unfounded and lacks strong evidence. In that case, *zakat* should not be distributed directly to the *mustahik*, as this deviates from the Sunnah and disregards the benefits of structured *zakat* management. Paying *zakat* through a legally authorized *Zakat* Management Organization (LAZ) is considered valid under the law, as these organizations are recognized and regulated by the government and

supervised by the Ministry of Religious Affairs or other relevant authorities to ensure proper management and utilization of *zakat* funds. Therefore, individuals intending to pay *zakat* should research and verify the legitimacy of the LAZ to ensure the institution is legally authorized, thereby guaranteeing the *zakat* paid positively impacts the beneficiaries (Said et al., 2022). In this context, Gustav Radbruch's three fundamental legal values—justice, benefit, and legal certainty—are particularly relevant. For mosque management boards as community fund collectors, Radbruch's principle of legal certainty emphasizes the necessity of clear and definite legal provisions to assure individuals or institutions of their activities.

Criminal Penalties for Managing *Zakat* Without Legal Authorization

In Islam, penalties for managing *Zakat*, Infaq, and Sadaqah (ZIS) funds without legal authorization are not explicitly outlined as specific worldly punishments under Islamic law or in the positive law of the state. However, certain principles and consequences can be derived from Islamic teachings. Islamic law emphasizes the principles of trustworthiness (*amanah*), justice (*adil*), and transparency in managing ZIS funds, as highlighted in Surah An-Nisa (4:58): "Indeed, Allah commands you to render trusts to whom they are due and when you judge between people to judge with justice..." This verse underscores the importance of trust and justice in all actions, including the management and distribution of ZIS funds.

Surah Al-Baqarah (2:188) states: "And do not consume one another's wealth unjustly or send it [in bribery] to the rulers so that [they might aid] you [to] consume a portion of the wealth of the people in sin, while you know [it is unlawful]." This verse prohibits the unlawful acquisition of wealth and warns of the sin incurred by those involved in improper financial management. By adhering to the principles of Sharia and complying with legal regulations, mosque management boards (mosque *takmir*) can fulfill their responsibilities more effectively and avoid potential legal consequences.

The threat of criminal sanctions is important in ensuring compliance with legal provisions, minimizing the misuse of *zakat* funds, and guaranteeing transparency and accountability in *zakat* management. (Haq, 2017) Article 38 of Law Number 23 of 2011 prohibits acting as a *zakat* administrator (*Amil Zakat*) to collect, distribute, or utilize *zakat* without authorization from the competent authority. Violations of this provision are punishable by imprisonment for up to one (1) year and/or a fine of up to IDR 50,000,000 (fifty million rupiah) (Article 41). Applying this sanction aims to protect the public interest and ensure that *zakat* funds collected and managed by mosque management boards are used appropriately, following Sharia principles and applicable regulations.

Therefore, mosque management boards (*takmir*), as community fund collectors, must ensure that their fundraising activities comply with applicable legal provisions and that the institution meets the legal requirements set forth. The legality of the mosque management board is tied to the legal foundation that allows it to function as a community fund collector (Haq, 2017). However, the enforcement of these criminal sanctions has not been effectively implemented.

Legal Certainty

The legal implications of the legality of mosque management boards (*takmir*) as community fund collectors provide legal certainty to the mosque management board and the community in collecting and managing *zakat* funds. With valid legal status under

applicable regulations, the mosque management board can perform its role safely, protected from undesirable legal consequences, and ensure that the collected community funds are managed transparently under the relevant legal provisions. This guarantee of legal certainty is reflected in Article 47 of the *Zakat Management Law*, which requires representatives of *Zakat Management Organizations (LAZ)*, such as *Zakat Collection Units (UPZ)* or *Service Offices (KL)*, to submit reports on the management of *zakat*, *infaq*, *sadaqah*, and other religious social funds to the LAZ, with copies sent to local governments, provincial Ministry of Religious Affairs regional offices, and district/city Ministry of Religious Affairs offices (Yahya, 2020). Furthermore, Article 75 stipulates that after submitting reports on the management of *zakat*, *infaq*, *sadaqah*, and other religious social funds, the *zakat* organization must be willing to undergo audits from a Shariah and financial perspective. The ministry responsible for religious affairs conducts the Shariah audit, while public accountants carry out the financial audit (Aripin et al., 2022). The audited reports on the management of *zakat*, *infaq*, *sadaqah*, and other religious social funds must then be submitted to BAZNAS (Suparto et al., 2022). With clear and stringent legal regulations in place, it is hoped that the collected *zakat* funds will be distributed appropriately to the *mustahik* and that no misuse will occur.

Legalizing community fund management institutions is part of the effort to safeguard religious social funds (ZIS) and protect the community from the misuse of these funds (Hidayatullah & Priantina, 2018). Immediate action is needed to protect mosque management boards (mosque *takmir*) involved in collecting *zakat*, *infaq*, *sadaqah*, and other community funds, including providing assistance to help mosque management boards legalize their institutions as community fund collectors, either in the form of *Zakat Collection Units (UPZ)* or *Service Offices (KL)* (BAZNAS, 2018).

Conclusion

Based on the discussion above, the following conclusions can be drawn: First, Central Java has several mosque management boards (*mosque takmir*) functioning as *zakat* institutions without authorization. Considering the presence of BAZNAS and LAZ throughout all districts/cities in Central Java, these mosque management boards are not legally registered and violate the *Zakat Management Law (UUPZ)*. Second, there are six reasons why mosque management boards do not have legal status as community fund collectors: 1) the difficulty in meeting the requirements for establishing a *Zakat Management Organization (LAZ)*, 2) limited human resources, 3) limited funding, 4) community opposition to designating mosque management boards as *Zakat Collection Units (UPZ)*, 5) a lack of understanding of the process of establishing UPZ or Service Offices (KL), and 6) some mosque management boards have not received a decree from local authorities. Third, the implications of collecting *Zakat*, *Infaq*, and *Sadaqah (ZIS)* by institutions without legal status include: 1) affecting the validity of *zakat*; although the *zakat* payment may be considered valid, the distribution may not reach the *mustahik* accurately, thus failing to achieve the intended purpose of *zakat*; 2) mosque management boards without legal status face criminal sanctions; and 3) collecting *zakat* by unauthorized institutions does not provide legal certainty to mosque management boards in carrying out their duties of collecting and managing community funds, nor does it assure the *muzakki* that the *zakat* paid will be properly and correctly distributed.

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