

Good Amil Governance (GAG) on ZCP: Study of the Zakat Fatwa of Muhammadiyah, NU and MUI, and its Implementation in LAZ

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ABSTRACT

This article analyzes Good Amil Governance (GAG) at Amil Zakat Institutions (LAZ) in a study of Zakat fatwas produced by Islamic community organizations in Indonesia and its relationship with the Zakat Core Principle (ZCP) and its application to Amil Zakat Institutions. This study used qualitative methods and data from interviews, field observations, and literature reviews. The results show that the Zakat fatwas reflect the thinking that developed and was adopted by the Ulama at a time in response to societal problems, and this followed the developing social, economic, and political context. Even though the fatwa is not binding, its role as an operational guide for Zakat management is vital. The findings of this research are as follows. First, the Zakat fatwa related to GAG has logical reasoning that is in line with state regulations and the ZCP. Second, the fatwa is in line with the government's political interests, especially regarding the authority to manage Zakat. Third, the fatwa ends the debate about Ulil Amri in the management of Zakat; and the four ZCPs are well implemented in LAZ. The Zakat fatwa shows the increasing role of Islamic organizations in managing Zakat. Research on this theme is something new.

Keywords: *Amil, Fatwa, State Regulations, Zakat, ZCP*

JEL Codes : D60; K10; L30;

INTRODUCTION

The study of fatwas in the Islamic world, particularly in Indonesia, is a theme discussed previously. Much literature has been written by scholars and observers of Islamic studies in Indonesia, both by scholars from Indonesia and abroad. Research on fatwas in general has been carried out, for example, by MB Hoker (2003), M Atho Mudzhar (2013), Pradana Boy (2017), and Hilman Latief (2022); some study fatwas thematically, such as research by Marimin & Fitria (2017), and Hejazziey (2015).

Likewise, research on the *amil* good governance and Zakat collection that has yet to be optimal has been carried out. Like research by Acharya and Diana Yumanita (2018), Nurul Huda et al. (2014), and Buang (2000). On the other hand, many *Amil* Zakat Institutions (LAZ) still need operational permits from the Ministry of Religion of the Republic of

Indonesia (2023). Meanwhile, GAG's implementation was greatly influenced by *Amil's* commitment and managerial capacity in managing Zakat to build public trust.

Currently, some regulations regulate *amil* issues, such as Law (UU) number 23 of 2011 concerning the management of Zakat (2011), Government Regulation (Perpu) number 14 of 2014 concerning the implementation of Law number 23 of 2011 (2014) to the *Amil* Zakat Agency (Perbazznas), Regulation number 1 of 2018 concerning the code of ethics for *amil* Zakat (Badan Amil Zakat Nasional, 2018b) and Perbazznas number 2 of 2018 concerning certification (Badan Amil Zakat Nasional, 2018a).

In addition, since 2016, Zakat management standards called Zakat Core Principles (ZCP) have been introduced in the 'World Humanitarian Summit of the United Nations' forum. The birth of ZCP is an Indonesian initiative, which in this

case is represented by Bank Indonesia in collaboration with the National Zakat *Amil* Agency (BAZNAS) and IRTI-IDB (Islamic Research and Training Institute-Islamic Development Bank). ZCP aims to improve the quality of Zakat management so that it is more effective in mobilizing community social funds to improve community welfare in various parts of the world (BI, 2016). Specifically, point 8 of the ZCP regulates good governance (GAG). However, the GAG problem still faces obstacles in its implementation.

Long before there were state regulations regarding the management of Zakat and ZCP, Islamic mass organizations in the country had already discussed the GAG issue. The ulama and Muslim scholars gathered at Muhammadiyah, Nahdlatul Ulama (NU), and the Council of Indonesian Ulema (MUI) have carried out a collective *ijtihad* to show their response to the need for GAG in managing Zakat. This was proven through the Zakat fatwa which was issued. Muhammadiyah, born in 1912, and NU, born in 1926, have carried out Zakat management since its inception. Muhammadiyah and NU were born before Indonesian independence, so the Zakat fatwas became the operational guidelines and basis for managing Zakat.

Historically, Indonesia has its uniqueness; it is characterized by various fatwas issued by Islamic mass organizations on various religious issues, and one of them is Zakat fatwas related to Good Amil Governance (GAG). Even though fatwas have flexible authority from a religious perspective and can be followed, not followed, or even rejected, Zakat fatwas still have an essential role in providing direction and guidelines for implementing Zakat in Indonesian society.

The focus of this research is analysing Zakat fatwas issued by three Islamic mass organizations in Indonesia, namely Muhammadiyah, NU and MUI, through their fatwa institutions, namely the Tarjih and Tajdid Council of

Muhammadiyah; The Bahtsul Masail Institute of NU and the Fatwa Commission of the Council of Indonesian Ulema. Muhammadiyah, Nahdlatul Ulama (NU) and The Council of Ulama Indonesia (MUI) also manage Zakat through the Muhammadiyah Amil Zakat, Infaq, Alms Institute (LAZISMU), the Nahdlatul Ulama Amil Zakat, Infaq, Alms Institute (LAZISNU), and the MUI Islamic Da'wah Fund (IDF-MUI).

Thus, the formulation of this research problem includes:

1. What are the religious views of Muhammadiyah, NU and MUI regarding GAG through the fatwa issued?
2. To what extent of suitability the Zakat fatwa regarding GAG comply with state regulations and ZCP?
3. What are the religious views of Muhammadiyah, NU, and MUI regarding the *Ulil Amri* concept in managing Zakat?
4. How is GAG implemented in LAZISMU, LAZISNU, and IDF?

LITERATUR REVIEW

Zakat is one of the five pillars of Islam that every capable Muslim must be able. Among the commandments for Zakat are found in (Surah al-Baqarah 2:267): “*O you who believe, give Zakat from part of the results of your good efforts and part of what we bring out from the earth for you.*”

Zakat is carried out by issuing a certain amount of assets (having reached the *Nisab*) and fulfilling certain conditions (minimum ownership for a year) to be distributed to groups entitled to receive Zakat (Qardawi, 2002). Chapter at-Taubah (9:60) explicates that there are eight groups (*asnaf*) who are entitled to receive Zakat, namely the poor, *fuqara*, *amil*, *mualaf*, *riqab*, *gharim*, *sabilillah* and *ibnu sabil*.

Meanwhile, *amil* Zakat is a person or group of people who are appointed and/or given authority by the government,

regional government, agency, institution that is licensed by the government and/or regional government, and/or someone who has a mandate from the leadership of the Zakat management to manage Zakat (Badan Amil Zakat Nasional, 2018b).

Good *Amil* Governance (GAG) is a set of organisational structures and mechanisms designed to encourage and maintain transparency, integrity, accountability, independence, responsibility and professionalism in decision-making and implementation (BI, IsDB, 2017).

In point 8 of the ZCP, Zakat institutions must have solid *Amil* governance policies and processes that include Shariah compliance, strategic tools, control of environment, knowledge about Zakat management, and management responsibilities of Zakat institutions to minimize errors and management risks.

Meanwhile, the fatwas, in general, can be in the form of opinions, religious attitudes, and answers to questions asked by the public regarding matters of faith, worship and muamalah faced by society (Amin, 2011). Zakat fatwas are opinions or answers to public questions given by *mufti*

(fatwa maker) regarding the laws and procedures for Zakat.

METHODOLOGY

This research is descriptive qualitative research. The data source was obtained by interviewing sources from the fatwa Institute Muhammadiyah, NU and MUI, as well as members of LAZISMU, LAZISNU, and IDF. In addition, data was obtained from field observations, literature reviews and internal organizational documents. The Zakat fatwas in this research are collective fatwas (*jama'i*) originating from official publications of the Muhammadiyah, NU and MUI organizations. The primary literature used is religious questions and answers by the Fatwa Team of the Tarjih and Tajdid Council of Muhammadiyah central leadership on the Suara Muhammadiyah website; “*Kompilasi fatwa Zakat Muhammadiyah*” book; “*Fikih Zakat Kontemporer*” book; “*Solusi Problematika Aktual Hukum Islam Nahdlatul Ulama (1926 – 2015M) book*”; The organization’s internal documents containing a collection of NU Zakat fatwas and “*Himpunan Fatwa Zakat Majelis Ulama Indonesia*” book.

Table 1, Scope of research

No	Islamic mass organisations	Fatwa Institute	Zakat Management Organization (OPZ)	Fatwa Concerning GAG
1	Muhammadiyah	Tarjih and Tajdid Council (MTT)	Muhammadiyah Amil Zakat, Infaq, Alms Institution (LAZISMU)	Two fatwas
2	Nahdlatul Ulama (NU)	Bahtsul Masail Institute (LBM)	Nahdlatul Ulama Amil Zakat, Infaq, Alms Institute (LAZISNU)	Five fatwas
3	The Council of Indonesian Ulema (MUI)	Fatwa Commission (KF)	Islamic Da'wah Fund (IDF)	Five fatwas

Source: Dissertation entitled “Contestation of Zakat fatwas and their implementation in Zakat management organisations from a Tawhidi perspective” (Al Hasanah, 2023).

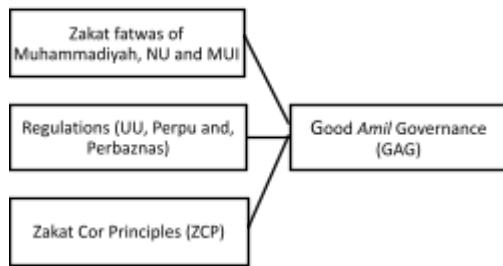


Figure 1, Conceptual framework of the research

RESULTS AND DISCUSSION

In Surah at-Taubah (9:60), *amil* is in third place of the eight asnaf after the needy and poor. *Amil* is a party permitted by Sharia to manage Zakat. *Amil* is synonymous with non-profit activities, so it gets attention in the Qur'an as mustahik (Zakat recipient). *Amil* belongs to the asnaf group and can accept part in Zakat (maximum one-eighth). The *amil* in question is appointed by the state or the community and authorised by the state. The basis of Sharia law is the verse in at-Taubah (9:103): "Take (part) of their wealth as alms (Zakat) so that with it you cleanse them (from sin) and purify them (from bad morals)." This verse conveys an implied message that the one with the power and infrastructure to collect Zakat is the state or a representative on behalf of the head of state, following the Sunnah of the Prophet and the practice of Khulafaurrasidin.

According to Yusuf Qardhawi, although Zakat is a matter of worship, it cannot be separated from government management. Zakat in Islam is not a task that is only given to someone, but it is also a state duty; the Government should play a role in handling the implementation of Zakat (Qardawi, 2002, pp. 67, 545). Monzer Kahf (1995) stated, "the role of the government (state) in terms of collecting and distributing Zakat is significant."

Over time, the problem of Zakat administration continued to remain a challenge. This challenge arises in line with the contextualization of society, while

the Qu'ran and hadith texts only provide general principles regarding *amil*. This raises questions from the public about who should manage Zakat. Society needs certainty in Islamic law regarding what is permitted and not permitted and how the mechanism works. Therefore, a more detailed explanation regarding *amil* is needed from the Zakat Fatwa as an additional source of law.

Several things necessitate defining the role of mass organizations in issuing fatwas related to GAG: *First*, the growing religious awareness of the community has encouraged an increase in the number of Zakat payers, resulting in *amil Zakat institutions (LAZ)* continuing to grow significantly. The growth of LAZ must be accompanied by competent Zakat management that meets specified standards and follows Islamic principles. Therefore, fatwa regulations related to GAG need to be used as standard guidelines. *Second*, in the management of Zakat, there are many innovations carried out by LAZ which often need formal references in the provisions of Islamic law, so there is a need for regulations to guide their implementation in the form of Zakat fatwas.

The Zakat fatwa, which is quite popular because most Indonesians use it, is the Zakat fatwa produced by the fatwa institutions from the three major Islamic organizations in Indonesia, namely Muhammadiyah, NU and MUI.

Below are the Zakat fatwas related to Good Amil Governance issued by the Fatwa Muhammadiyah, NU and MUI institutions, grouped before and after Law Number 23 of 2011 and the ZCP.

1. Fatwas Concerning GAG Before the Birth of Law Number 23 of 2011

Before the birth of Law Number 23 of 2011, 1960, NU had given a religious view that what is meant by *amil* was those appointed by the imam (head of state) so that the administrators of the Zakat

distribution committee established by an Islamic mass organisation if the state had not approved it was not included in the

amil category. This view was expressed in the Fatwa “The Zakat committee administrators are not included in *amil*”, which was published in 1960.

Table 2, Fatwa before the birth of the Law on Zakat Management

No	Year	Fatwas related to Zakat management	Fatwa determination forum	Mass organisations
1	1960	The Zakat committee administrators are not included <i>amil</i>	The decision of the 1st Grand Conference administrator of Syuriah NU	NU
2	1981	The Zakat institution is related to the <i>amil</i> Zakat	The Decision of the National Conference of Alim Ulama	NU
3	1984	Zakat committee formed by sub-district	The 27th NU Muktamar Decisions	NU
4	2007	Zakat fitrah section for <i>amil</i>	Tarjih Team: Questions and Answers on Suara Muhammadiyah Magazine	Muhammadiyah
5	2009	Problems related to Zakat	The 3rd Indonesian Fatwa Commission Ijtima Ulama Decision	MUI
6	2010	Law on Zakat management	The 32nd NU Muktamar Decision, Concerning Masail Al Diniyyah Al Qonuniyyah	NU
7	2011	About <i>amil</i> Zakat	MUI Fatwa Number 8	MUI
8	2011	Withdrawal, maintenance and distribution of Zakat assets	MUI Fatwa Number 15	MUI

Source: Kompilasi fatwa Zakat Muhammadiyah book (Al-Hasanah, 2023); Solusi Problematika Aktual Hukum Islam Nahdlatul Ulama book (1926-2015M) (2019); and Himpunan Fatwa Zakat Majelis Ulama Indonesia book (2023).

In 1981, NU again issued its religious views through the fatwa “The relationship between Zakat institutions and Zakat *amil*”. NU believes that Zakat institutions established by regional governments are ‘legitimate’ because regional governments also represent the state in their regions.

Then, in 1984, NU again expressed its religious views regarding public questions regarding the Shariah legal status of the Zakat committees formed by sub-districts. Through the fatwa “Zakat committees formed by sub-districts”, NU’s religious views remain consistent, that the Zakat committee can be called *amil* if there is a direct appointment from the Imam.

Next, in 1999, state of Indonesia Law Number 38, 1999 concerning Zakat Management and its implementing regulations became the juridical basis for Zakat management in Indonesia until it was amended in 2011.

Furthermore, in 2007, Through the fatwa “Part of Zakat fitrah for *Amil*”, Muhammadiyah expressed his religious views regarding the public’s question of whether *amil* can receive a share of Zakat fitrah. According to Muhammadiyah, *amil* cannot get a share in Zakat fitrah because only poor people are entitled to receive Zakat fitrah, not as eight asnaf in Zakat maal. So, *amil* does not get a share in Zakat fitrah unless the *amil* is included in the poor group (the legal basis for this is a hadith narrated by Ibn Abbas). However,

amil may allocate part of the Zakat fitrah assets for administrative, transportation and other costs related to the processing of Zakat nature if there is no other source of funds.

Next, in 2009, the MUI issued a fatwa, "Issues Related to Zakat", through the decision of the 3rd Indonesian Fatwa Commission Ijtima Ulama, which was also attended by the Muhammadiyah and NU fatwa institutions. This fatwa contains the meaning of *amil*, *amil's* duties and functions, *amil's* rights and obligations, and what is forbidden to do by *amil*. Apart from that, this fatwa provides recommendations to the central and regional governments to allocate budgets for BAZ and LAZ in carrying out their duties.

Then, in 2010, NU expressed its religious stance through the fatwa "Law on Zakat management". According to NU, Law Number 38 of 1999 has not been able to create a Zakat management system that aims to create justice and equal distribution of social welfare so that wealth does not only circulate among the rich.

On March 3 2011, in the 3rd Indonesian Fatwa Commission Ijtima Ulama forum, the MUI issued fatwa Number 8 of 2011 concerning '*Amil Zakat*'. This fatwa regulates the meaning of *amil Zakat*, the conditions that the *amil* must fulfil, the duties of the *amil* regarding operational costs and the *amil's* salary.

Still, in the same month, March 17 2011, the MUI again issued a religious stance through Fatwa Number 15 of 2011 concerning "Withdrawal, maintenance and distribution of Zakat assets". This fatwa explains in more detail the duties and functions of *amil Zakat* regarding the withdrawal and distribution of Zakat assets, starting from distribution from *amil Zakat* to the next *amil Zakat*, distribution from *amil Zakat* to social institutions, distribution of muqayyadah (tied) Zakat assets as well as sources of operational

costs for withdrawal and distribution purposes.

The Zakat fatwa above was issued by the Islamic mass organization fatwa institution before the enactment of Law Number 23 of 2011. This shows the important role of Islamic mass organizations in providing education, guidance and reference on Shariah law to Indonesian society. This fatwa has a significant influence on the subsequent government policy making process. With these Zakat fatwas, the community has a handle on managing Zakat, even though the existing Shariah legal basis is limited and there are no state regulations that regulate it.

2. Fatwas Regarding GAG after the Enactment of Law Number 23 of 2011

On November 25, 2011, Law Number 23 of 2011 was passed by the government, replacing Law Number 39 of 1999. The formation of laws is aspirational if the process considers the community's aspirations, starting from planning, drafting, discussion, ratification or enactment, and promulgation is transparent and open. The regulated in the explanation of Article 5 letter g of Law Number 12 of 2011 concerning the Formation of Legislative Regulations. This way, all levels of society have the broadest opportunity to provide input in forming Legislative Regulations. As part of the community, Islamic mass organizations also provided their views regarding forming this law. So, it is unsurprising that there is much conformity between fatwas and current state regulations.

Below are the Zakat fatwas related to GAG after the ratification of Law Number 23 of 2011.

Table 3, Fatwa after the enactment of the Law on Zakat Management

No	Year	Fatwas related to Zakat management	Fatwa determination forum	Mass organisations
1	2017	The concept of <i>amil</i> Zakat in a modern country	The National Conference and NU Grand Conference	NU
2	2018	Responsibility and authority of <i>ulil amri</i> in implementing Zakat payment obligations	The Decision of the 6th Ijtima Ulama of the Indonesian Fatwa Commission	MUI
3	2020	Fikih Zakat Kontemporer	Material for the XXXI Tarjih Muhammadiyah National Conference	Muhammadiyah
4	2021	Guidelines for Shariah supervision at the National <i>Amil</i> Zakat Agency/Institute <i>Amil</i> Zakat	MUI Fatwa Commission Decree number 67	MUI

Additional sources : Fikih Zakat Kontemporer book (2020), The organization's internal documents are a collection of NU Zakat fatwas; and Himpunan Fatwa Zakat Majelis Ulama Indonesia book (2023)

In 2017, NU expressed a religious opinion regarding “the Concept of *Amil* Zakat in a Modern State”. In this case, NU reiterates the fatwas that have been issued previously regarding the meaning of *amil* Zakat, the conditions for *amil*, initiation of formation and the right to appoint *amil* Zakat, procedures for appointing *amil* Zakat; the status of the Zakat committee which was formed on the initiative of the community with more complete and extensive arguments than the previous fatwa.

In 2018, the 6th Indonesian Fatwa Commission Ulama Ijtima Forum was held, which produced a Fatwa on the Responsibilities and Authorities of *Ulil Amri* in Implementing Zakat Payment Obligations. This fatwa responds to the ongoing societal controversy. Some say the government has the authority to do this, and some think the government has no authority. This fatwa confirms that the government (*ulil amri*) is obliged, according to Sharia, to establish binding rules for muzakki to pay Zakat, collect and manage Zakat, and Zakat for state officials, which is carried out by Sharia principles. This fatwa also emphasizes that if there are rules, Muslims must obey them. This fatwa further clarifies the government's political legitimacy as the party with the authority to manage Zakat.

Furthermore, in 2020, in the Fikih Zakat Kontemporer” book (Majlis et al.

Central Leadership, 2020), according to Muhammadiyah's studies, there were several problems regarding *amil*, including, many illegal *amil* institutions collecting people's funds with management which was not as per professional practice and does not comply with Sharia principles. Besides that, many *amil* Zakat do not have adequate competence as Zakat managers, and the professionalism demands of *amil* Zakat are not commensurate with the rewards given. According to Muhammadiyah, the solution is to revitalize *amil* Zakat institutions, improve the *amil* recruitment system adequately and have an appropriate formula for determining *amil* Zakat wages.

Apart from the issue of *amil* governance, in 2021 the MUI Fatwa Commission, through decision Number 67 of 2021, issued Guidelines for Sharia Supervision at the National *Amil* Zakat Agency (BAZNAS)/LAZ. This fatwa goes a step further because it requires Sharia supervision to be carried out on BAZNAS and LAZ, Waqf institutions and other religious social funds. However, until now, BAZNAS does not yet have a DPS in its organizational structure. The existence of a new DPS is mandatory in LAZ.

3. Summary of Zakat Fatwas on GAG

Several important points can be grouped in the tables below from the Zakat fatwas issued by Muhammadiyah, NU, and MUI.

Table 4, The definition of *amil* according to Muhammadiyah, NU and MUI

Muhammadiyah	NU	MUI
<i>Amil</i> is a person or group of people as employees who are appointed by the Government or appointed by a group of people (community) and have permission from the Government to manage the implementation of Zakat worship.	<i>Amil</i> is a person appointed by the imam to pick up, collect, and distribute Zakat to parties entitled to it, namely the eight <i>ashnaf</i> (groups). <i>Amil</i> is an extension of the priest's hand in carrying out duties related to Zakat.	<i>Amil</i> is a person or group of people appointed by the Government to manage the implementation of Zakat worship or a person or group of people formed by the community and authorised by the Government to manage the implementation of Zakat.

Table 5, Requirements for *amil* according to Muhammadiyah, NU and MUI fatwas

No	Muhammadiyah	NU	MUI
1	Muslim	Free people (not enslaved people)	Muslim
2	Mukallaf and smart	Mukallaf	Mukallaf (sense and maturity)
3	Honest	Muslim	Trustworthy
4	Understand the provisions and laws of Zakat	Have good hearing and eyesight	Have knowledge about Zakat laws and other matters related to the duties of Zakat administrators
5	Ability to carry out tasks	Understand Zakat jurisprudence well	

Table 6, Zakat fatwas related to operational costs

No	Muhammadiyah	NU	MUI
1	<i>Amil</i> may take part of the Zakat, not more than one-eighth (1/8) of the same portion as the other <i>ashnaf</i> portions.	The <i>amil</i> portion of Zakat can be given even if he is well off following the words of the Prophet SAW: From Zaid bin Aslam from 'Atha bin Yasar, Rasulullah Sallallahu 'alaihi wasallam said: "Zakat is not permitted for the rich except for five groups; those who fight in the way of Allah, Zakat collectors, people who are in debt, people who buy Zakat assets with their wealth, people who have poor neighbours who are given Zakat assets, then the poor person gives gifts to the rich person.	The operational costs of Zakat management are provided by the Government (<i>ulil amri</i>). The <i>amil</i> 's right is to receive a share of the Zakat assets to carry out all their duties, a maximum of one-eighth (12.5%) of the Zakat assets, and if there is a shortage, funds can be taken outside of the Zakat.
2	The amount is adjusted to the level of their wages so that the <i>amil</i> 's wages can be taken from other posts and can even be reduced if it is considered too large compared to the share equal to other <i>asnaf</i> .		Suppose operational costs are not financed by the Government or are provided by the Government but need to be increased. In that case, the operational costs of Zakat management, which is <i>amil</i> 's task, are taken from Zakat funds, <i>amil</i> 's share, <i>Fi Sabilillah</i> 's share within reasonable limits, or funds outside of Zakat.

No	Muhammadiyah	NU	MUI
3	If the <i>amil</i> 's wages are below the minimum wage, they can be taken from Baitul Mal or government funds, covered from the <i>fi sabilillah</i> portion, or taken from the share of each other asnaf because the <i>amil</i> works for them.		Activities to build awareness of Zakat - such as advertising - can be financed from Zakat funds that are part of <i>amil</i> or <i>Fi sabilillah</i> within reasonable limits, proportional and following the rules of Islamic law.
4	He meets reasonableness and does not exceed the average wage in the region. He should be able to fulfil basic needs (clothing, food and shelter/house) and support his wife and family, including household help and vehicles. The rest can be considered exceptional to norms.		<i>Amil</i> Zakat, who has received a salary from the state or a private institution in his duties as <i>amil</i> , is not entitled to receive a share of the Zakat funds that are <i>amil</i> 's share. Meanwhile, <i>Zakat amileen</i> who do not receive a salary from the state or private institutions are entitled to receive a share of the Zakat funds that become <i>amil</i> 's share as compensation based on the principle of fairness.
5	<i>Amil</i> may not accept gifts. Accepting gifts is haram.		<i>Amil</i> may not accept gifts from muzakki in connection with his duties as <i>amil</i> ; <i>amil</i> cannot give gifts to muzakki.

Furthermore, regarding the duties of *amil*, in their fatwas, Muhammadiyah, NU and MUI also provide explanations:

Table 7, Zakat fatwas related to the duties of Zakat Amil

No	Muhammadiyah	NU	MUI
1	<i>Amil</i> was ordered to pray for the muzaki because <i>amil</i> 's prayer would create a sense of peace and calm for the muzaki (Qs. al-Taubah [9]: 103).	<i>Amil</i> Tafwidl, <i>Amil</i> , is given overall authority to manage Zakat assets. <i>Amil</i> tanfidz, namely <i>Amil</i> is given limited authority in dealing with Zakat; for example, he is only given the task of collecting and distributing it. Because the authority is different, the conditions that must be fulfilled are also different.	<i>Amil</i> is collecting (from rich people) and distributing it to mustahik. <i>Amil</i> is the executor of all Zakat affairs and activities, which include collection, recording (administration) and distribution. <i>Amil</i> is carrying out data recording of muzakki, mustahik, collecting or receiving, knowing the number and magnitude of mustahik needs and handing over Zakat assets correctly and adequately.

4. About "Ulil Amri" in Indonesia

In the Qur'an, Surah An-Nisa verse 59 states, "O you who believe, obey Allah and obey the Messenger (Muhammad), and the *ulil amri* (holders of authority) among you. If you have different opinions about something, then return it to Allah (the Qur'an) and the Messenger (His Sunnah) if you truly believe in Allah and the Last

Day. That is more important (for you), and the consequences are better."

The verse above provides information that every Muslim is obliged to follow the will of Allah, the will of Rasul, and the will of "ulil amri". However, the problem is, who is called "ulil amri" in this verse?

According to Muhammadiyah studies, *Ulil Amri* is (1) Umara in the broadest sense (legislative, executive and judicial) with all the limitations of its apparatus and authority; (2) All community leaders in their respective fields; (3) Ulama or institutions of fatwa, (Ilyas, 2013).

Meanwhile, NU thinks that as per the 1954 National Conference of Alim Ulama regarding waliyyul amri, in essence, it was the handover of some sovereignty or delegation of authority (tauliyah) to the Indonesian Government (Anam, 2017). *Ulil Amri* is the Government. As long as the Government's decisions do not violate Sharia rules, they must be followed.

Although these two opinions from mass organisations arose in determining the start of Ramadhan and Eid al-Fitr, they are relevant for broader purposes.

Meanwhile, the MUI, in the decision of the Ijtima Ulama of the Fatwa Commission of Indonesia IV in 2012 concerning 'criteria for obedience to *ulil amri* and their limitations' stated that government decisions that are in line with religious provisions in khilafiyah matters involving the interest of the public for the *maslahah* must be obeyed (Sholeh, 2021).

Ulama have a consensus regarding the obligation to obey *ulil amri* as long as it does not lead to absolute immorality or disbelief. If the rules made by the Government direct people to commit immorality or disbelief, then there is no obligation to obey and comply with *Ulil Amri*.

In managing Zakat, in its fatwa, the Muhammadiyah, NU and MUI states that *Ulil Amri* is the Government. The Government (*ulil amri*) is obliged to establish binding rules for muzakki to pay Zakat and has the authority to collect and manage Zakat.

In the context of Zakat management in Indonesia, the Government (*ulil amri*) is represented by the Ministry of Religion of the Republic of Indonesia and the National Zakat *Amil* Agency (BAZNAS)

5. Compliance of Fatwa with State Regulations

From the explanation above, the Zakat fatwas related to GAG are very much by the substance of state regulations. Matters related to GAG *amil* contained in regulations and ZCP appear in Table 8:

Table 8, Regulations and ZCP regarding GAG

No	Regulation State	Suitability with Zakat fatwa
1	Law number 23 of 2011, Chapter One Article 1	<i>Amil</i> rights are a specific part of Zakat that can be used by Islamic law for operational costs in managing Zakat.
2	Law number 23 of 2011, chapter four, article 18	Have a Sharia supervisor; Has the technical, administrative and financial capabilities to carry out its activities.
3	Republic of Indonesia Government Regulation number 14 of 2011, Chapter VII article 67	The amount of <i>amil</i> rights that can be used for operational costs are determined by Islamic law by considering aspects of productivity, effectiveness and efficiency in managing Zakat. It is stated that as <i>amil</i> , governors, regents or mayors can appoint employees (<i>'ummah</i>) to assist with their duties in managing Zakat.
4	RI Perbazznas number 1 of 2018, Chapter 1, article 1	<i>Amil</i> Zakat is a person or group of people who are appointed and/or given authority by the Government, regional Government, body, institution that is licensed by the Government and/or regional Government, fund or someone who has a mandate from the leadership of the Zakat Management to manage Zakat; The code of ethics is that <i>amil</i> Zakat is a unified foundation of moral and ethical norms regarding obedience and

		appropriateness, which serves as a guideline for behaviour and must be obeyed and implemented by all <i>amil Zakat</i> .
5	Perbaznas number 2 of 2018, chapter 1, article 1	<i>Amil Zakat</i> certification is the process of providing competency certification, which is carried out systematically and objectively through competency tests that refer to Indonesian national work competency standards, exceptional work standards, or international standards.

6. Implementation of Zakat Core Principles (ZCP) on LAZ

LAZISMU was founded in 2002, along with the ratification of Law Number 23/2011 concerning Zakat management and Government Regulation Number 14 of 2014, as well as the Decree of the Minister of Religion of the Republic of Indonesia Number 333 of 2015. LAZISMU adjusted these regulations and then ratified them again through the Decree of the Minister of Religion of the Republic of Indonesia, Number 730 of 2016 (Al-Hasanah, 2021).

Meanwhile, NU Care is also called LAZISNU (Institute for *amil Zakat*, Infaq and Alms Nahdlatul Ulama). LAZISNU-NU Care is a non-profit organisation belonging to Nahdlatul Ulama (NU), founded in 2004 as a mandate of the 31st NU Congress in Boyolali, Central Java. Based on the Decree of the Minister of Religion of the Republic of Indonesia Number 255/2016, on May 26, 2016, NU CARE – LAZISNU was registered as a national scale LAZ (LAZNAS) (Nucare.id, 2021).

Meanwhile, the Islamic Dakwah Fund of the Council of Indonesia Ulama

(IDF-MUI) was formed due to the 9th MUI National Conference (Munas) in Surabaya in 2015. The legality of the IDF was confirmed through the Decree of the Chairman of BAZNAS Number 33 of 2018 concerning the Establishment of the BAZNAS-IDF Zakat Collection Unit MUI. The management of the IDF for the 2020 – 2025 solemn period was ratified through DP MUI Decree Number Kep-151/DP-MUI/XII/2020. Currently, the IDF is only at the centre under the auspices of the Leadership Council of the Council of Indonesia Ulama (IDF MUI, 2021).

LAZISMU and LAZISNU are National *Amil Zakat* Institutions (LAZNAS), which have organizational structures extending to regions and sub-regions. Meanwhile, IDF has the status of a Zakat Collection Unit (UPZ) from BAZNAS.

The application of GAG on ZCP by LAZISMU, LAZISNU in Zakat management activities is in line with the 15 (fifteen) GAG dimensions in the Zakat Core Pribisple (ZCP) (BI, IsDB, 2017) as seen in table 9:

Table 9, Implementation of GAG - ZCP on LAZISMU and LAZISNU

No	GAG on ZCP	LAZISMU	LAZISNU
1	The definition of <i>amil</i> is intended in the Zakat Law or Related Regulations, which meets Sharia principles.	LAZISMU was formed by Muhammadiyah and ratified by the government based on a recommendation from BAZNAS and a decision letter from the Indonesian Ministry of Religion	LAZISNU was formed by NU and ratified by the government based on a recommendation from BAZNAS and a decision letter from the Indonesian Ministry of Religion
2	Zakat supervisory body	LAZISMU and LAZISNU do not have a special supervisory board in their organisational structure	

No	GAG on ZCP	LAZISMU	LAZISNU
3	<i>Amil's</i> rights and obligations	LAZISMU and LAZISNU allocate funds for operational Zakat management, and each <i>amil</i> has duties, functions and authority according to their respective fields.	
4	<i>Amil's</i> Good Governance Guidelines	LAZISMU and LAZISNU have a set of work procedures and technical outlines that comprehensively describe good governance	
5	Review and assessment of Good <i>Amil</i> Governance Guidelines	LAZISMU and LAZISNU have regular activities in analysing and evaluating Good <i>Amil</i> Governance guidelines	
6	The particular unit responsible for implementing Good <i>Amil</i> Governance	LAZISMU and LAZISNU do not yet have a separate unit within the Zakat institution, which was formed to ensure effective and efficient implementation of Good <i>Amil</i> Governance guidelines.	
7	The role of the leadership of the Zakat Institution	LAZISMU and LAZISNU leaders have the authority to map the direction and goals of the institution.	
8	Evaluation of the Performance of Zakat Institution Leaders	LAZISMU and LAZISNU have a process for carrying out independent assessments to evaluate the performance of Zakat institution's leaders. LAZISMU is responsible for the Muhammadiyah Central Leadership LAZISNU is responsible for the NU Executive Board	
9	Evaluation of the Performance of the Management of Zakat Institutions	LAZISMU and LAZISNU have tiered meeting forums which function to carry out the process of assessing the management performance of Zakat institutions, which is carried out periodically by the leadership of Zakat institutions.	
10	<i>Amil</i> Certification and Capacity Development	Some of the LAZISMU and LAZISNU <i>amils</i> already have certificates, but many do not yet have <i>amil</i> certification.	
11	Risk Mitigation in Implementing Good <i>Amil</i> Governance	LAZISMU does not yet have risk mitigation management	LAZISNU adopts the ISO 9001-2015 quality standard system, which includes risk mitigation in implementing good Zakat management, although not yet effective
12	Openness and Transparency	LAZISMU and LAZISNU carry out regular performance reporting and external financial audits by independent Public Accounting Firms as a form of openness and transparency	
13	Compliance with Sharia Law and applicable regulations.	LAZISMU and LAZISNU were founded by mass organisations based on Islamic teachings; Zakat management is carried out by Sharia principles and applicable regulations	
14	Sharia Council/Committee	LAZISMU and LAZISNU have a Sharia Supervisory Board recommended by the MUI, which ensures Sharia compliance in Zakat management activities.	
15	International Cooperation	LAZISMU and LAZISNU are actively involved in international humanitarian activities; for example, in 2023, they actively helped with the earthquake disaster in Morocco and flash floods in Libya and the humanitarian tragedy in Palestine	

Source: Interview with Asep Shalahuddin, (2021); Mujib Qulyubi, (2021); Agus Wustho (2022); Edi Surya (2022); Qohari Cholil (2023).

Of the 15 dimensions of GAG on ZCP, LAZISMU meets 11 dimensions (73,3%), and LAZISNU meets 12 dimensions (80%), while for IDF, its status is still as a Zakat Collection Unit (UPZ)

from BAZNAS, its position is not commensurate, so it is not included in the scope. However, IDF has implemented the ISO 9001 -2015 Quality Management System in its organizational governance.

CONCLUSION

The Zakat fatwa regarding GAG departs from social reality and the actual need to be able to manage Zakat according to Sharia principles, showing that GAG is part of Islamic teachings.

The Zakat fatwa regarding GAG existed before the Zakat management law number 23 of 2011. It shows how vital the role of Zakat fatwa was as a guideline and operational basis for Zakat management at that time.

After the publication of the Zakat management law, the Zakat fatwa strengthened the legal side of Sharia. The Zakat fatwa also strengthens the government's position as *ulil amri* in managing Zakat.

Meanwhile, measuring the implementation of GAG based on 15 dimensions of ZCP at LAZISMU and LAZISNU, it found that Muhammadiyah is still lacking in terms of the function of the Zakat supervisory body, there is no particular unit responsible for implementing Good Amil Governance, and development of *amil* capacity is still limited. There are no mitigation risks in the Implementation of Good Amil Governance. Meanwhile, NU is relatively the same as Muhammadiyah, only that NU has used ISO 9001-2015 in its organizational governance so that it has risk mitigation even though it is yet to be effective.

This research provides recommendations that (1) Muhammadiyah, NU, and MUI can play a more optimal role in Zakat management by issuing progressive and innovative Zakat fatwas and socializing these Zakat fatwas in a structured manner to Zakat stakeholders; (2) Muhammadiyah, NU and MUI can maximize education, training and competence development of their *amil* Zakat institutions by involving the infrastructure they have; (3) LAZ can use Zakat fatwas as a Sharia reference in Zakat management, as well as applicable laws and regulations, and ZCP to improve

GAG; (4) The Government, Ministry of Religion of the Republic of Indonesia and BAZNAS to further advance Zakat management in Indonesia by optimizing the function and role of existing Zakat fatwas and helping carry out socialization of Zakat fatwas.

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