

Concept of Legitimation of Zakat Amil Institutions: Muzakki Perspective

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Abstract

The low trust public towards amil zakat becomes trigger muzakki more choose channel the zakat in a way traditional. Objective research This is browse in a way deep The meaning of zakat for muzakki as something obligations ordered by God and how meaning Zakat amil institutions in the eyes society , why more choose channel direct the zakat to mustabiq and no through institution existing official . Methodology the author 's research use in study This is with combine two paradigm that is Paradigm Interpretative with approach Phenomenology and Paradigms Religious based on truth revelation Lord. Research results This showing From the corner look muzaki , legitimacy Zakat amil institutions depend on contracts social with the community served . This emphasize transparency , fairness , and sharia compliance in fund management . For strengtben legitimacy, institution need transparent in use of funds, involving muzakki , and run the program accordingly need public . With method this, them can build trust and effectiveness in overcome problem social, economic, and moral.

Keywords: *Legitimacy, Zakat amil Institutions, Muzaki.*

Introduction

Zakat has long been a thing object interesting study For researched . Therefore various studies about zakat already Enough Lots carried out , both on the plain theoretical as well as on the plains empirical . A number of study among them is the writing of a contemporary scholar , Al-Qaradawy, (1993) ; Hafiduddin, (2011) ; Kanji, (2011) ; Bachmid et al., (2012) ; Andriyanto, (2014) ; Beik, (2015) ; Sophisticated et al., (2017). Brotherhood, (2018) ; Sawmar & Mohammed, (2019) ; Antonio et al., (2020) ; Bahri et al., (2020) ; Kinanti et al., (2021) ; Achmad, (2022) , etc. By general concluded that zakat is one alternative in increase well-being economy public

Although So , reality show Still very minimal possible zakat potential unearthed , Achmad, (2022) . According to Kahf , total zakat potential in member countries Organization of Islamic Cooperation (OIC) range from 1.8 percent up to 4.34 percent of GDP brands a, Amer, (2015) . However , level Zakat management differs among Muslim countries . There are several countries that have reach stage already proceed in development of zakat, temporary some other countries still in stage beginning (Isnaeni et al., 2018) . Even There is some countries don't own attention The same very in question management and development of zakat , Riskiyono, (2015) . This influence ability a country for collecting and distributing zakat funds also sharpens gap between potential and reality from the collected zakat funds , Beik, (2015) ; Sawmar & Mohammed, (2019) ; Ahmad, (2022) .

In Indonesia itself , according to Noor Achmad , chairman of the National Zakat Amil Agency (BAZNAS), the potential for national zakat 2022 reaches reached 327 trillion , but realization successful receipt of zakat collected only reached 72 trillion (www.baznas.go.id), total the still very far away from number potency and realization Zakat receipts in Indonesia, shows that Still low *legitimacy* zakat amil institutions in the eyes public (Prima & Rahman, 2019) .

The low trust public towards amil zakat becomes trigger muzakki more choose channel the zakat in a way traditional Kanji, et al (2011); Huda & Sawarjuwono, (2013) ; Nugraha (2016) and Pramono (2019). The more many popping up internal zakat manager a number of year final This should Can increase trust public For collect zakat to official institutions (Agustinawati, 2018) . However in fact , it is mushrooming

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organization zakat administrator still Not yet capable optimizing Indonesia 's zakat potential (Beik & Ayuniyyah, 2018) . Therefore that is , legitimacy society (muzakki) is something very important thing For obtained on each organization , Septiarini, (2011) and Bahri et al., (2020) . Temporary (Tilling, 2004) Mathews, (1993); (Deegan, 2002) Deegan and Gordon, (1996); Deegan and Rankin, (1997); Brown and Deegan, (1998); Hooghiestra , 2000) says that organization For still endure so must obtain legitimacy from public (Komala, 2018) .

Inequality between potential zakat and realization of zakat received leaving behind with fact that Indonesia is a country with the largest Muslim population in the world, with almost 8 6.9 % of the population is Muslim and is estimated equivalent with 237 million soul Muslims in Indonesia (Pusparini et al., 2018) . The size amount Muslim in tune with amount muzaki individual 119,332 and muzaki institution as many as 7,568 pieces (Sujana et al., 2018)

With majority population Muslim and size amount muzakki that Indonesia has , it should be Can become opportunity big receiving zakat, remembering that Zakat law is must for capable Muslims in accordance Islamic law , zakat is the only form of worship that is provided with responsible amil institution answer To realize this , zakat funds should be collected on the assets collected optimal , Ikhwan, (2018) . This matter based aspect philosophy that zakat is the only worship that is provided with responsible amil institution answer make it happen Riskiyono, (2015) . Supportive things big collection is big amount mustahik in Indonesia. Especially linked with big existing national zakat potential in aspect House ladder nor Islamic company. So do many focused zakat institution his activities collect and distribute to those who are entitled . But in fact , acceptance zakat is still very far away from number potency (Manara et al., 2018) .

More than that's enthusiasm zakat payer already high , however Not yet organized with Good so that difficult measured , Istikhomah & Asrori, (2019) . Sometimes zakat is in the collection managed by temporary amil. Only just practice zakat management is carried out in a way traditional (Tahliani, 2018) . Muza k ki someone entrusted it to Amil, some are direct give to mustahiq . Whereas Indonesian Muslims included in category Muslim obedient (Hakim et al., 2018) .

Research data conducted by the National Zakat Amil Agency (BAZNAS), 2020, together Institute Bogor Agriculture (IPB), National Committee for Sharia Economics and Finance (KNEKS), Ministry of Religion of the Republic of Indonesia (Kemenag RI), and Bank Indonesia (BI) results study concluded that payment of Zakat, Infaq and Alms (ZIS) by people who do not done through Organization Official Zakat Manager (OPZ). the amount is IDR 61.2 trillion, more big compared to with number of successful ZIS collected by official zakat institutions only amounting to 10 trillion, meanwhile zakat potential national 233.8 trillion. (www.baznas.go.id) .

Likewise with Huda & Sawarjuwono, (2013) ; Pramono (2019) ; Supriyadi, (2020) ; say that reason No achieved potency Zakat receipts in Indonesia are muzakki 's decision For No channel the zakat to existing zakat organizations is good that's at BAZNAS and LAZ and more choose For channel the zakat in a way traditional with distribute direct to mustahiq .

Meanwhile , Hafiduddin, (2011) ; Bahri et al., (2020) ; Nu g raha & Zen, (2020) say that low trust public to zakat amil institution becomes trigger muzakki more choose distribute the zakat to those who need it . Whereas in a way reality, factors Zakat regulations in Indonesia are complete with Law No. 23 of 2011 concerning Management of Zakat as replacement for Law No. 38 of 1999 concerning Zakat management , more give certainty and responsibility answer . However fill substance There are many zakat regulations containing about zakat institutions , no zakat collection (Amalia et al., 2018) . The Legal Review Team from the Ministry of Law and Human Rights produced analysis , that zakat management yet give optimal results , especially in zakat collection (Hikmah et al., 2018) . Whereas the issue of zakat is over supported by the device law zakat management (Ulya, 2018) . However device implementation of that law Still Still leaving problem separately (Zakky & Djayusman, 2018) .

Phenomenon unique This interesting to be scrutinized more deep , deep study thesis author (2011) previously about “ *Factors Determinant Motivation Muzakki paying Zakat and the amount of Zakat Value*” with

one of the variables studied is variable Amil Zakat institution, found that the variable of the zakat amil institution has an influence significant to motivation muzakki paying zakat (Hidayatullah & Priantina, 2018). But existing facts moment Currently, the existence of zakat amil institutions is increasing many, not yet capable knock door heart community / muzakki For channel the zakat to zakat amil institutions and more choose For channel the zakat to public in a way direct to *mustahiq* (Wulantika & Soemaryani, 2018). Therefore That writer try research more further, why community / muzakki No channel the zakat through zakat amil institution ???

Based on observation writer, if observed in a way be careful BAZNAS / LAZ simply have more authority. So that if some doubt it BAZNAS / LAZ capabilities in the past That because they Still own limited authority, however with authority given Now they will be very free with own hierarchies and networks until level the lowest structure, both in sectors government Alone nor state-owned company or private For pick up. This indicates right that trust public to Institutions' zakat collection is still very low. This is supported by research previously Kanji, et al (2011); Huda & Sawarjuwono, (2013); Nugraha (2016) and Pramono (2019) low trust public towards amil zakat becomes trigger muzakki more choose channel the zakat in a way traditional. Therefore that is, legitimacy society (muzakki) is something very important thing For obtained Septiarini, (2011) and Bahri et al., (2020).

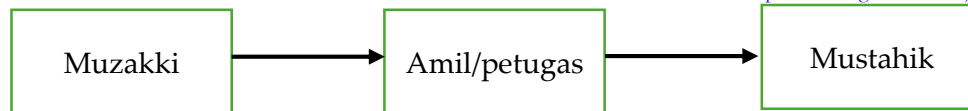
For organization legitimacy happen when public give something to companies and organizations. Something given public that also becomes desires and things needed by companies and organizations, Utami, (2014). According to theory legitimacy, important exists understanding contract social between organizations and society, Deegan (2002); Janang, et al (2020).

Another phenomenon, based on the author's pre-research do that the existence of the National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institute (LAZ) in daily Indonesian people can said still “at a distance” from public. BAZNAS and LAZ tend passive wait public come pay the zakat especially zakat maal. That distance makes BAZNAS and LAZ look “far [read: exclusive] from public. The public was impressed left look for Alone knowledge about zakat. In fact, BAZNAS and LAZ should be on the side on duty For collecting zakat should also give understanding and awakening awareness public pay zakat and increase literacy public about zakat obligations, outside of their zakat fitrah know during This is zakat maal. No all public understand and be aware that zakat maal is also a part of the prescribed zakat obligations by Allah Ta'ala For fulfilled. Order direct zakat is mandatory from Allah SWT, because That his position so strong, Bahri et al, (2020). This explained in Surah at-Taubah verse 103, when This understood by the community / muzakki, then awareness in paying zakat will also increase.

In context Economically, zakat is basically paid by muzakki middle happen transfer treasure from capable society to belonging community *mustahiq*, Amalia & Mahalli, (2012); Agustina, (2019); Bahri et al (2020). Therefore that, zakat has correlation positive on numbers consumption so that move economy, Puspitasari & Darma, (2019). Even with exists good zakat mechanism, will happen enhancement Power buy public. With Thus, zakat has significant role so that capable reliable For guard stability economy, Bachmid et al., (2012); Istikhomah & Asrori, (2019)

Zakat is also planned as one of the the most effective way for overcome gap social in the field economy. Islam requires it to rich people for give part his property to those who are lacking capable. A obligatory zakat (*muzakki*) No Possible Can pay zakat without exists the term zakat recipient as *mustahiq*. Between the two happen interactions driven by spiritual awareness (faith) and sensitivity social from party muzakki, as well awareness self from party *mustahik* (Muhyiddin, 2018).

In accordance provisions of the Koran and the practices carried out by the Prophet, payment of zakat is not done in a way direct from *muzakki* (person who is obliged pay zakat) to *Impossible* (entitled person receiving zakat), but through party the third is called *Amil* (zakat administrator). With thereby mechanism Zakat payments can be made depicted as following;



With exists institution *amil* zakat in payment of zakat, shows that Zakat obligation is not just authoritative Didin Hafiduddin , 2004). One of the verses of the Koran that shows that zakat payment should be done through amyl is in QS letter . At-Taubah-103 which means;

“ Take zakat from part treasure them , with the zakat You clean and purify them and pray For they . Truly prayer You it (becomes) peace soul for they. And Allah is Almighty Hear Again Maha Know ”.

In paragraph the there are the words " take zakat...", p This means that There is the party ordered For take zakat, and in one side There is the party taken the zakat. Order pick up treasure from rich people as there are in letter the addressed to the Prophet Muhammad SAW, as head of state and to the leaders who succeed him he as was practiced during the time of Al- khulfaurasyidin , and during the time of Umar Bin Abdul Aziz, where the world with The Islamic Economic System became prosperous , until difficult looking for *mustahiq* For given zakat (Gusfahmi , 2011) . Temporary supporting hadith about the commandment of zakat is Hadith Which narrated by Imam Bukhari and Muslim which means It means: *Islam is built on five case: testimony that No There is Lord except Allah and Muhammad are messenger of Allah, established praying , paying zakat, going on the pilgrimage, and fasting during Ramadan.* (HR. Bukhari and Muslim).

Temporary that, according to Teten Kustiawan (Director of the Amil Zakat Institution) when observed in a way deep regulations receive the zakat only in aspect existence institutional not in aspect authority collection zakat. So that new zakat regulations Still problematic , because a hinders optimization zakat collection (Prima & Rahman, 2019) . Not yet collected zakat own authority take zakat regularly active on treasure muzaki . Furthermore muzaki who doesn't paying zakat is not worn penalty whatever. Simply put pay zakat for muzaki Not yet become obligation in a way law national, however Still become appeal and voluntary, so awareness and motivation muzaki For paying zakat is not optimal.

This aligned with results study previously, that zakat is mandatory become a mandatory system No system volunteer, Alfaizin, et al, (2018). Based on results study that in collection, management of zakat, distribution and reporting of zakat are the same things importance. However very important thing in managing zakat is the way he took it in collect zakat funds. That's what happened consideration fundamental Why researcher need do assessment deep to problem the. The size of the gap between potential and realization receipt of zakat, indicated that Still low trust public to l zakat amil institution, because That legitimacy public is One very important thing. Based on phenomena and problems that, then that becomes focus on study is “ browse in a way deep The meaning of zakat for muzakki as something obligations ordered by God and how meaning Zakat amil institutions in the eyes society , why more choose channel direct the zakat to mustahiq and not through institution existing official . From Description on so concentrating on How Draft Legitimacy of Amil Zakat According to Perspective Muzakki .

Literature Review

Know Theory Legitimacy

Theory legitimacy is one of the most frequently mentioned theory in field accountancy social and environmental (Tilling, 2004) . Legitimacy born from consistency to rule social, norm, and law. Furthermore, Parsons (1956, 1960) based Weber's views broadened connotation legitimacy organization is consistency values organization with integrated values with context social. Maurer (1971) points out that legitimacy is an organizational process in give power to his partner

Ghozali and Chariri (2007) stated that underlying thing theory legitimacy is contract social between company with public Where company operate and use source economy. With thus, legitimacy own benefit For support sustainability life something company. Theory legitimacy is system management alignment - oriented company to society, government, individuals and groups society (Gray at el , 1996).

Likewise with Gray & Balmer, (1998) also said that legitimacy is a management system alignment - oriented company to society , government , individuals and groups public . Rationale theory This is existence organization depending on the method public understand is system mark organization worth it with system mark public That Alone. This matter because company must own contract tightly with public about the next one contract, its organization and actions will legitimized.

Zeghal & Ahmed, (1990) also revealed this that social disclosure plays a role in the world of business use For respond policy public. (Parker, 1986) proves that social disclosure can Act as response possible start hinder legislative pressure to enhancement corporate social disclosure, statement the supported by Neu et al., 1998; Deegan et al., 2002, Milne and Patten, 2002; Deegan, 2002; O'Donovan, 2002; Reich, 1998). A number of researcher previously also revealed the same thing, say just for example Mathews, 1993; Deegan and Gordon, 1996; Deegan and Rankin, 1996, 1997; Brown and Deegan, 1998; Hooghiestra , 2000) also said that For obtain legitimacy from public so company must do disclosure environment social (CSR).

Legitimacy will experience shift along with change environment and society place company are (Dowling and Pfeffer, 1975: 122).

"Legitimacy is a condition or a status which exists when an entity's value system is congruent with the value system of the larger social system of which the entity is a part".

Change values and norms social in public as consequence development civilization man is one of background example shift from legitimacy (Lindblom, 1994: 13-16).

"Legitimation may involve bringing the organization's output, methods, and goals into conformity with popular views of what is appropriate. The corporation may decide that no adjustment in organization output, methods, and goals is appropriate. Legitimation may proceed by identifying organizational output, methods, and goals with the popular perception of what is appropriate without any attempt at actual conformity. Legitimation efforts may result in a strategy wherein the organization attempts to bring popular views into conformity with organizational output, methods, and goals".

According to Deegan, et.al (2002: 319-320) in perspective theory legitimacy, a company will in a way volunteer report his activities If party management consider that matter the is what the community expects as expressed following:

"Legitimacy theory relies upon the notion of a social and on the maintained assumption that managers will adopt strategies, inclusive of disclosure strategies, that show society that the organization is attempting to comply with society's expectations (as incorporated within the social contract)". Moreover, "Community expectations are not considered static, but rather, change across time thereby requiring organisations to be responsive to the environment in which they operate. An organisation could, accepting this view, lose its legitimacy even if it has not changed its activities from activities which were previously deemed acceptable (legitimate)"

So that company will Keep going endeavor For ensure that company operate in existing norms in public or environment from place company are (Deegan, 2004). Besides that , Legitimacy organization can seen as something given public to company and something desired or searching for company from society will become benefit or source Power potential for company For endure life (O'Donovan, 2002: 344) that is expressed as following .

"Legitimacy theory is based on the idea that in order to continue operating successfully, cooperation must act within the bound of what society identifies as socially acceptable behavior"

Difference between mark company with mark public often interpreted as The "legitimacy gap" will influence ability company in continue activity his business (Lesmana and Tarigan , 2014: 108) . If operation company (corporate activities) in accordance with hope society (society's expectations) then will happen suitability including conformity to values social and norms and vice versa .

“A potential problem arises if one is to test which tactics are used to maintain legitimacy. A distinction needs to be made between corporations with different levels of legitimacy to maintain. If a corporation is accepted as a good corporate citizen, acts responsibly or even in a proactive manner in regard to social issues, the public will have certain expectations in relation to the organization’s social and environmental activities. The less “legitimacy” an existing organization has to begin with, the less it needs to maintain” (O’Donovan, 2002: 350)

O’ Donovan (2002) dalam Grahovar (2011: 6) menyatakan bahwa:

“The legitimacy gap may arise due to different reasons: company’s performance change while societal expectations remain the same; societal expectations change but company performance remains the same both organization and societal expectations change but in opposite directions. To reduce the legitimacy gap companies may adopt tactics and disclosure approaches”. (O’Donovan, 2002)

As has been expressed above, then can concluded that will 3 (three) things arise that cause it *legitimacy gap* happen that is , first is There is change in performance company , but hope public to performance company No changed . Previous company carry out not quite enough answer social in a way routine Then stop implementation of the program with various reason. Problem legitimacy Then appear Because happen change performance company but on the other hand, society has relies on routine programming that and not want to stopped.

Second, is performance company No changed However hope public to performance company Already changed. Society expects company For give concern more from just donation humanity like guarantee life with open chance for public local For working at the company the. Whereas company consider that with open opportunity Work for public around No will give effect positive for company Because exists limitations education so that matter the No done.

Then third is performance company and hope public changed to different direction or to the same direction in different times. Companies use public around as power work at the company the Because considered more cheap and on time That number unemployment in the environment the reduce. However Then company do termination connection work and those affected impact is public local people who work in the company the. The company replaced it power Work man use machine Because considered more profitable for company and can reduce burden company. Society accepts decision that and hope company still help life those who last This supported from wages given company with give help financing business small intermediate for public. Problem legitimacy appear when company No fulfil hope they the .

Besides that, based on previous statement expressed by O' Donovan (2002) in Grahovar (2011) Legitimacy gap can reduced with increase suitability for operation company and hope society is one of them with method increasing social responsibility and social disclosure. There is legitimacy gap as consequence from nonconformity between activity operation company to expectation public bring up pressure from stakeholders. Legitimacy from stakeholders is very important for company Because with exists legitimacy gap has potency big happen protest from stakeholders towards companies that have an impact on existence corporate and annoying stability operations and ends in profitability.

Legitimacy considered as method For maintain sustainability life something achieved organization through action appropriate organization rules and can accepted in a way widely by society (O'Donovan, 2002). However , company own trend For use performance based environment and disclosure information environment only For get legitimacy from public on activity companies do (Ghozali and Chariri , 2007) and not as form awareness on not quite enough he answered to public on activity company does . The company has contract social with community in the environment his business and through disclosure the expected company will get legitimacy from society that has an impact on sustainability life company .

Reverte (2009) also supports this opinion the that in a way explicit theory legitimacy confess that business limited by contract social that makes company agreed For show various activity social activities carried out. Through disclosure that, is expected company will get legitimacy from society that has an impact on

sustainability life company. Opinion This is also supported by opinion from Guthrie and Parker (1989) in Faisal, et.al (2012: 21).

“Legitimacy theory relies on the notion that the legitimacy of a business entity to operate in society depends on an implicit social contract between the business entity and society.” (Guthrie & Parker, 1989)

Something legitimacy can obtained when there is suitability between existence companies that don't bother or in accordance with existence system existing value in society and environment so, when happen the shift towards incongruity, then matter the will threaten legitimacy from company (Deegan, et.al, 2002). With exists contract social nature implicit between companies and society, CSR disclosure can become a medium of communication between both of which are expected can repair legitimacy company, and ensuring the company's going concern.

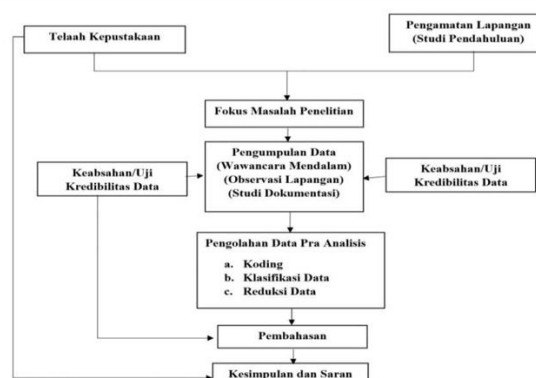
Method Research

Methodology the author 's research use in study This is with combine two paradigm that is Paradigm Interpretative with approach Phenomenology and Paradigms Religious based on truth revelation God, so I call it paradigm *phenomenology - religious*. Merger two paradigm This very probably because No There is limitation black white from experts who emphasize the boundaries paradigm, merging This can analogous like meeting two the color will be bring up combination very beautiful color For looked at, like that's combination description paradigm Interpretative – religious.

Use method phenomenology-religious This with reason that focus in study This is dig meaning deepest about understanding and knowledge public about zakat and obligatory zakat, dig How meaning zakat amil institution for them , why they No pay the zakat goes to the existing zakat amil institution legalized by the government . Study this is also more focused about measurement as well as evaluation How somebody looking self they Alone into the a number of aspect religiosity namely, religiosity in matter understanding and knowledge of zakat as a worship is revealed Lord in QS. At- Taubah 103 and how draft religiosity they formed through experiences they.

Research process various become three stage that is stage orientation or description. stage reduction or focus, and stage selection. Sugiyono also explained that research process qualitative Can depicted as a foreigner would see show an art performance, foreigner That Not yet know what, why, and how art That. Then after see, observe and analyze with sexma then will know and understand (Sugiyono , 2013).

Figure 3.1. Stages of Phenomenological Research



Source: processed by researchers

Discussion

Institutions in Indonesia

In Indonesia, Organization Zakat Management (OPZ) is divided on two institutions, namely the Amil Zakat Agency (BAZ) and the Amil Zakat Institute (LAZ). In practice, zakat management in Indonesia has not yet been implemented capable realize role strategic the. Condition like This especially happen before the 1990s, when Not yet will political from government For arrange zakat management more optimal. The first zakat regulation in Indonesia was a Circular Letter Ministry of Religion No. A/VII/17367 of 1951 which continued provision Dutch ordinance which states that country No meddling affairs collection and distribution of zakat, however only do supervision n.

Effort For strengthen inner zakat The next state order, in 1964 the Ministry of Religion drafted a bill on the implementation of zakat and RPerpu collection and distribution of zakat as well formation baitul mal. However, both the bill and Rperpu This Not yet had time submitted to the DPR and the President. Then in 1967, the Minister of Religion sent a zakat bill to the DPR-GR with Letter Number MA/-095/1967 which in letter the emphasize that payment of zakat is A inevitability in public Muslims, so at least the country has them obligation moral For arrange it. Besides to the DPR-GR, the Minister of Religion also sent letter to the Minister of Finance and the Minister of Social Affairs for get suggestions and responses. Response provided by the Department Finance is recommend that zakat is regulated in Regulation of the Minister of Religion.

Based on this suggestion, the Minister of Religion issued Minister of Religion Regulation no. 4 of 1968 concerning establishment of the Zakat Amil Agency (BAZ) and Minister of Religion Regulation (PMA) No. 5 of 1968 concerning Establishment of a functioning Baitul Mal as zakat collector for Then deposited to BAZ. However, above exclamation and encouragement President consecutively on warning Isra ' Mi'raj and Eid Fitri 1968, come out Minister of Religion Instruction No. 1 of 1969 concerning PMA Postponement No. 4 and 5 in 1968.

Practical after That is, the regulation and management of zakat in Indonesia is not experience significant developments, except a number of instructions and advice about infaq and alms . This matter making zakat relative No give contribution positive and constructive in face reality of social problems economy society and state. Before 1990, the world of zakat in Indonesia own a number of characteristics, including zakat in general given directly by muzakki to mustahik, even if it goes through zakat officer only limited pata zakat fitrah whose officers nature temporary, then zakat is given in general only nature consumption and wealth The object of zakat is limited to assets that are stated explicitly in the Qur'an and as-Sunnah (Hafidhuddin 2006:209).

Through The struggle of ulama, intellectuals and professionals began in the 1990s seen change attitude political government towards zakat. In one side , effort For pioneering establishment formal zakat institutions continue going on , so that in the end stand up the first formal zakat institution , through the Joint Decree of the Minister of Home Affairs and the Minister of Religion of the Republic of Indonesia No. 29 and 47 of 1991 concerning Development of the Amil Zakat, Infaq and Sadaqah Agency (BAZIS). And followed with Instruction of the Minister of Religion Number 5 of 1991 concerning Technical Development of the Amil Zakat, Infaq and Sadaqah Agency and Instruction of the Minister of Home Affairs Number 7 of 1998 concerning Coaching General Zakat, Infaq and Sadaqah Amil Agency .

Along with out various instructions and decisions minister as well as development of BAZIS yourself, then push development of BAZIS and managed zakat amil institution communities in other areas. A number of prominent zakat amil institution including the YDSF National Amil Zakat Institution which was founded in 1989 and Dompot Dhuafa The Republic that stands in 1993.

The peak is when in 1999, the government together with the DPR agreed birth Invite Law No. 38 of 1999 concerning Zakat Management. This Zakat Management Law Then followed up with the Decree of the Minister of Religion (KMA) Number 581 of 1999 concerning Implementation of Law No.38 of 1999 and Director General's Decree Islamic Guidance and Hajj Affairs Number D/291 of 2000 concerning Technical Guidelines for Zakat Management. Previously, in 1997, Decree of the Minister of Social Affairs Number 19 of 1998 was issued, which gave authority to organizing community service well-being social for the poor to do fundraising as well as receive and distribute ZIS.

With the passing of the Zakat Management Law, Indonesia has enter stage institutionalization zakat management within formal state territory, though still very limited. Institutions Zakat management begins developing, incl establishment zakat institutions managed by the government, namely BAZNAS (National Zakat Amil Agency) and zakat institutions managed public with more management nice and modern.

Substance The main objectives of the Zakat Management Law are: arrangement treasure zakat objects and utilization, as well arrangement organization zakat management. In this law organization zakat managers are differentiated become two, namely the Amil Zakat Agency which is managed by the government and the Amil Zakat Institute which is managed by the community. Second Organization Basically the Zakat Manager (OPZ) . is replacement role authoritative government in zakat management. Although so, secondly organization This own weakness fundamental Because as authority zakat administrator, the law does not give strength force OPZ organization to the muzakki . Therefore that , up to moment this is a lot demands For revise the zakat law .

Take zakat according to Qardhawi is parties who work and are involved direct nor No direct in matter zakat management. Besides Therefore, the recipient of zakat is also the person who gets it task from countries, organizations, institutions or foundation for take care of zakat. Amil Zakat is appointed by the imam (Qardhawi , 2000), which is meant by the imam here is ruler or the government owns it task related with zakat management . According to Invite Law No. 38 of 1999 Chapter III Article 6 states: that:

Zakat management is carried out by the zakat amil agency formed by the government.

Formation of zakat amil agency:

National by the President on Minister's proposal;

Provincial regions by the Governor on suggested head of the Regional Office of the Provincial Department of Religion;

District area or area city by the regent or mayor on suggested head office District Religious Affairs Department or city;

Subdistrict by subdistrict head on suggested head office District Religious Affairs.

- Zakat amil bodies in all level own connection nature work coordinating, consultative, and informative.
- The management of the zakat amil agency consists of: on element society and government fulfill it condition certain.
- The zakat amil body organization consists of: on element considerations, elements supervision , and elements implementation.

So amil zakat is a person appointed by the ulil amri in Islamic countries or those appointed by recognized institutions from government or Islamic organizations were formed For managing zakat, collecting and distributing it . If you manage it is institutions , then all stakeholders in Zakat management begins from

collection until with distribution called with amyl. Those who belong in this amil get wages from part of the zakat amil .

Draft Legitimacy of Perspective Zakat Amil Institutions Muzaki

Draft legitimacy zakat amil institution from perspective muzaki based on contract social between zakat amil institutions and their communities serve. As stated by Ghozali and Chariri (2007), p This refers to an agreement or commitment that occurs between zakat amil institution with muzaki and people who give zakat. Contract social This confirm that Zakat amil institutions are responsible answer on managing zakat funds transparent, fair and appropriate with sharia principles, temporary muzaki and society own hope that the zakat funds will used with effective For help those who need it.

In perspective this, legitimacy zakat amil institution becomes key For support sustainability his life. As theory legitimacy mentioned by Gray et al. (1996), zakat amil institutions need manage connection with muzaki and society in a way sustainable, with notice needs, hopes, and beliefs they. This matter covers give clear and open information about use of zakat funds, involves muzaki in the retrieval process decisions, as well carry out useful and appropriate programs with need public.

Clear and Open Information About Use of Zakat Funds

The zakat amil institution ensures that information about use of zakat funds is available in a way clear and open for muzaki and society in a way general. This covers provision report transparent finances that detail income and expenditure of zakat funds. Besides that, institution it also provides information about programs supported by zakat funds, incl goals, benefits and impacts for zakat recipient. Through open and easy communication accessible, the zakat amil institution ensures that muzaki can understand how zakat funds are used and provided confidence that donation they managed with Good in accordance with sharia principles. With Thus, transparency information become one of the main pillars in build legitimacy Zakat amil institutions in the eyes muzaki and society. Like as in the Qur'an Surah Al Maidah verse 67.

Oh, oh! Prophet reach what get down Here you are from Your Lord and that did not are doing So what You have reached His message I swear He protects you from the people that God no He guides The people The unbelievers 67

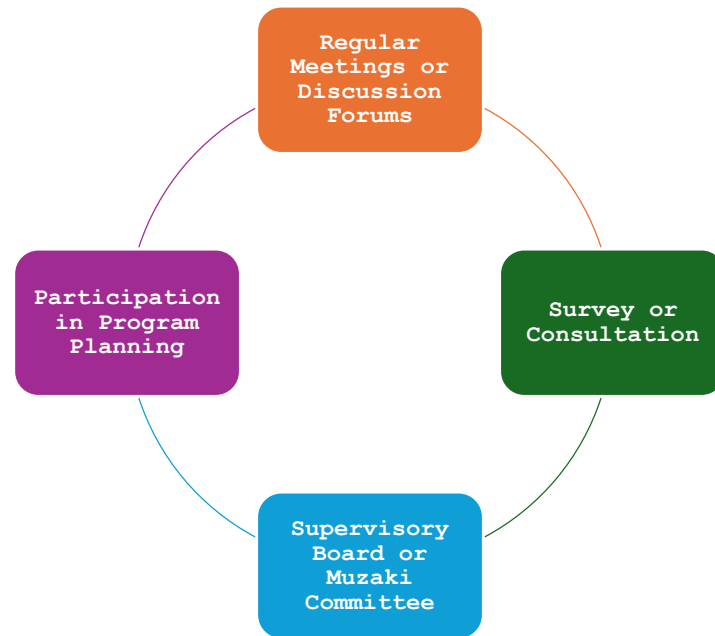
O Messenger, tell it what was revealed your god to you If you no do (what is commanded that), means you no deliver His treatise . God takes care you from (interference) humans. Indeed, God does not give guidance to the unbelieving people . (QS. Al Ma'idah verse 67).

In paragraph the implied that Organization Zakat managers must hold firm mandate commanded by Allah SWT, always convey all something in a way true and transparent, uphold tall honesty, doing work with full high dedication and loyalty.

Its creation transparency in management of zakat funds will own impact significant positive to supervision organization and interaction between zakat amil institution with muzaki . Transparency leads to openness and honesty in convey information, which in turn will build connection each other believe between zakat and muzaki amil institutions. With Maintained transparency, muzaki will feel Certain that their zakat funds donate managed with good and appropriate with sharia principles . This matter will push muzaki For choose zakat institutions as partner in distribute their zakat. Muzaki tend will more choose transparent zakat institution in management of zakat funds, because matter That show commitment institution the For operate mandate with honest and responsible answer. In Islamic context, concept transparency aligned with principle honesty and trustworthiness. Zakat amil institutions are expected For become example in convey information to public without hide whatever. With guard transparency, zakat amil institutions will obtain strong belief from muzaki and society, so strengthen legitimacy and supervision to management of zakat funds effective.

Involvement Muzaki in the Retrieval Process Decision

Involvement muzaki in the retrieval process decision is one of aspect important in transparent and accountable management of zakat funds. With involve muzaki in taking decision related the use of zakat funds, zakat amil institutions can strengthen legitimacy them and make sure that decision taken reflect needs and aspirations public which they are serve . In context this , engagement muzaki can realized through a number of mechanisms , including :



Source: Processed by researchers in 2024

Involvement muzaki in the retrieval process decision is foundation important in build transparent and accountable management of zakat funds. This No only simply step administrative, but rather A commitment For strengthen close relationship between zakat amil institution with the society they are serve . In in practice, it involves muzaki in taking decision covers a number step concrete. First, the zakat amil institution holds a forum or meeting routine where muzaki can convey aspirations, needs and hopes they related management of zakat funds. Through open dialogue This, the zakat amil institution heard direct from muzaki and make sure that decision taken reflect need real public. Furthermore, zakat amil institutions can establish a supervisory board or committee muzaki consisting from representative public. this council on duty give input and supervision to policies and programs supported by zakat funds. The existence of a supervisory board it also provides a sense of ownership to muzaki, so they feel own role active in management of zakat funds. Besides Zakat amil institutions can also do that use mechanism survey or consultation For gather views and feeds come back from muzaki in a way more wide. With Thus, the decision was taken No only based on internal assumptions, but also on deeper understanding Good about needs and preferences public. Through involvement muzaki in taking decision, the zakat amil institution strengthens legitimacy they as a legitimate representative from public in managing zakat funds. More from simply fulfil obligation administrative, involvement This create solid foundation For mutual relationship profitable between zakat and muzaki amil institutions , with results the end that gives more benefits big for those who need it .

Carrying Out Useful and Appropriate Programs with Need Public

Zakat is not it only simply religious obligation, but it is also one instruments that can used For overcome moral, social and economic inequality in public. When zakat is managed with good and distributed to those in need, the potential for zakat is deep balancing inequality economic and social become very big. Like This is the case in the Al-Qur'an Surah At- Taubah Verse 60

But Alms For the poor And the poor And the workers on her And the author Their hearts Loyalty The necks And the two debtors Loyal way God And son The way duty from God I swear Knowing wise 6

In fact, it is zakat just for the needy, poor people, zakat earners, people who are softened his heart (converts), to (free) his servants , to (free) those who are in debt , to the way of Allah and for those who are in travel (which requires help) , as obligation from Allah. Allah Almighty Know Again Most wise . .(QS. At- Taubah Verse 60).

After paragraph previously state how hypocritical people are has denounced the Apostle in problem distribution wealth, both zakat and ganimah , then paragraph This explain in a way detailed Who actually have the right receive the zakat . In fact, it is zakat just for the poor, that is, people who don't own work still so that need the primary No fulfilled , poor people, namely people who have income However No Enough For fulfil need his life in a way decent , fine second group That beg nor no , amil zakat, assigned people For managing zakat funds, which are softened his heart or someone new converted to Islam, for to set free one's servants , to freeing people from debts in order to fulfill them need the primary number exceed income , for people whose activities is in the way of Allah and for people who are in journey with a trip that is changeable and running out provisions . Zakat as obligation from Allah to every capable Muslims . Allah Almighty Know What only those that are related with benefit His servants , the Most Wise on all His rules and policies .

According to Ibnu Qudamah Al- Muqduzi - Syamsuddin , which is quoted by Qardhawi (1999), in Maliki school , zakat only allocated for the poor and the poor. That is, zakat is not given to zakat officer, a new person convert to Islam (muallaf) , in liberating slaves , people in debt , people at war , and even no for people who are in trip home and run out supplies Zakat only can given to those who are really poor. If in a country not there are poor people, then the zakat should moved to neighboring countries by the cost borne by the zakat giver, not from the zakat himself, so that the amount of zakat is not decreased. Opinions this is also supported by Imam Ahmad, strengthened by Ibnu Qayyim and Ibnu Taimiyah. More from that a number of Imams such as Imam Hadi , Qashim , and Abu Talib also hold opinion similar , which states that zakat fitrah is only can given to only the poor , and no to other groups from eight group zakat recipients who have set .

Conclusion

Based on study that, you can concluded that Zakat amil institutions in Indonesia have experience development significant since the 1990s, especially after ratified Law no. 38 of 1999 concerning Zakat Management. Development the covers establishment formal zakat institutions such as BAZNAS (National Zakat Amil Agency) and zakat institutions managed by the community with more management nice and modern. Substance main of the Zakat Management Law is arrangement treasure zakat objects, utilization, and organization zakat manager. In this law, organizations zakat managers are differentiated become two, namely the Amil Zakat Agency which is managed by the government and the Amil Zakat Institute which is managed by the community. However, secondly organization the Still own weakness fundamental because the law doesn't give strength force to muzakki, so Lots demands For revise the zakat law.

In perspective muzaki , legitimacy Zakat amil institutions are based on contracts social between zakat amil institutions and their communities serve . Contract social This confirm that Zakat amil institutions are responsible answer on managing zakat funds transparent, fair and appropriate with sharia principles. For strengthen legitimacy, zakat amil institutions need guard transparency information about use of zakat funds, involves muzaki in the retrieval process decisions, and implementing useful and appropriate programs with need public. Through effort of these, zakat amil institutions can build close relationship with muzaki and society, as well obtain strong belief in management of zakat funds. With Thus, zakat amil institutions can play more role effective in overcome inequality social, economic, and moral in public.

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