

Urgency of reforming the zakat management system in Indonesia

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Abstract: BAZNAS is an institution authorized to manage zakat nationally. In terms of calculating the percentage of zakat according to the law, it is not the main task of BAZNAS, but is left to the muzakki themselves. This is contrary to the spirit in the concept of zakat itself (*khudh min amwalihim sadaqah*). Among the impacts of the ineffectiveness of the system that is most felt is the distance between the potential and the amount of zakat that BAZNAS has managed to collect. The potential for zakat in Indonesia reaches 327 trillion per year, while the acquisition of zakat in 2023 is only 20 trillion. This research is a normative legal research with a conceptual-descriptive approach and use the legal content analysis technique. The theoretical framework used in this study is the concept of the spirit of zakat management and the concept of zakat as a public financial instrument. The conclusion obtained from this study is the need for system reform through strengthening the position and more attention by the state to BAZNAS as a trusted institution in the eyes of Muslims, so that it can be relied on to be used as part of public revenue institutions. In addition, BAZNAS also needs to change the perspective that zakat is an initiative of muzakki to pay it, but must be more active in "picking up the ball" to come to the regions to explore the potential of existing zakat.

Keywords: Zakat management, BAZNAS, urgency of reforming.

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Introduction

One of the issues in contemporary Islamic economics that has received quite serious attention is zakat. Zakat is one of the five pillars of Islam and is the fundamental of the Islamic economic system. Zakat is also *the worship of maliyah al-ijtima'iyah* which has an important, strategic, and decisive position, both in terms of teachings and in terms of the development of the welfare of the people. Zakat in language means *an-numu wa az-ziyadah* (grow and develop). Sometimes it is used with the meaning of *at-taharah* (holy), *al-barakah* (blessing). Zakat in the holy sense, is to cleanse oneself, soul, and property. A person who pays zakat means that he has cleansed himself and his soul from miserliness, cleansed his property from the rights of others.

In relation to zakat, Islam viewed; *First*, the accumulation of one's wealth is built on the sweat of the poor, because in this world there is no rich person, both traders, farmers, conglomerate entrepreneurs, and even officials, who can carry out their activities without the presence of people with weak economies. Therefore, zakat infak and alms are a form of gratitude and cooperation between the rich and poor. *Second*, economic inequality will result in the destruction of the joints of the social order and civilization (Kamil, 2016).

Zakat contains moral, social, and economic aspects. In the moral aspect, zakat erodes the greed and greed of the rich group. In the social aspect, zakat acts as a special tool given by Islam to eliminate poverty in society by making the wealthy aware of their social responsibilities. Meanwhile, in the economic aspect, zakat prevents the accumulation of wealth in the hands of a few people, allows

wealth to be spread before it has time to become large, and is very dangerous in the hands of its owners. Zakat is a mandatory contribution of Muslims to the state treasury (Mubarok, 2014). Therefore, Islam makes zakat an instrument to ensure the balance of income in society. Expenditure from zakat is the minimum expenditure to make the distribution of income more even (Rozalinda, 2014).

The glory of Muslims in managing zakat seems to have only shone in the past, namely during the time of the caliph Umar bin Abdul Aziz. Zakat assets are really used to help the economy, so that the people feel sufficient to live their lives. Imam Suyuti said that when Umar bin Abdul Aziz became caliph, people who were entitled to receive zakat, especially the poor and poor, were almost certainly gone. This is the fruit of good and optimal zakat management (Andri, 2020).

After becoming caliph, the first thing Umar ibn Abdul Aziz did was to dismiss and demote amil zakat, officials and employees who were incompetent, unprofessional, treacherous, unjust, and misbehaved with the people. Umar had removed Usamah bin Zaid At-Tanukhy from amil zakat in Egypt, Muhammad bin Yusuf brother of Al-Hajjaj governor of Yemen, Yazid bin Abi Muslim from governor of North Africa, Harist bin Abdurrahman from governor of Andalus. On the other hand, Umar bin Abdul Aziz then appointed and appointed amil such as Ibn Jahdam, and other officials and state employees fairly and professionally. Umar chose them based on their educational qualifications, knowledge and abilities regardless of their descent and tribe (Hasanudin, Ibdalsyah, 2017).

Zakat has become an important part of the financial policy government of Umar bin Abdul Aziz. In its implementation, Umar directly ordered his governors to collect and distribute zakat from the muzakki to mustahik. This is as what Umar bin Abdul Aziz did when he ordered his governors to find and give the right to those who are poor and those in needy. If not found, Umar ordered to buy and free slaves from the zakat money (Hasanudin, Ibdalsyah, 2017).

The success of the previous caliph in managing zakat should be used as a reference and example for Indonesia, because this large nation has a majority Muslim population, and the potential for zakat is also very large. For example, in terms of collecting zakat assets during the time of the Prophet to the Caliphs, it greatly maximizes the role of amil/state officials to collect zakat assets from muzakki in the regions to remote areas. In the current era, this can be adopted by maximizing the use of technology in terms of data collection to the collection of zakat assets. In addition, to increase the awareness of muzakki to pay their zakat, the option of providing incentives to muzakki who have paid their zakat can also be given.

Professional management of zakat must be supported by adequate resources, so that zakat as an economic source of the ummah that has great potential is sure to provide welfare for the community. The activity involves several parties that are related to each other, namely zakat givers, managers, and zakat recipients. A good zakat management system has actually been exemplified by the Prophet Saw several centuries ago. Through his power, the Prophet instructed several officers to collect zakat from muzaki outside Medina. This officer had a very big influence on the management of zakat at that time (Nasution, 2020).

In mall zakat, for example, there are many types of zakat that can be collected by the manager to the muzaki. This has been mentioned in the Indonesian Law, No. 23 of 2011 article 4 paragraph 2. The number of muzaki in Indonesia should be balanced with the professional management of zakat. This manager should have a big role in collecting zakat from muzaki. If not, then the zakat manager will have difficulty in collecting from the muzaki, so that efforts to optimize zakat cannot be realized.

The way of managing zakat during the time of the Prophet Saw was followed and developed by Umar bin Abdul Aziz when he served as caliph. Umar established baitul mal as a state financial forum that was collected from zakat, taxes and others. In fact, Umar made an official zakat management committee to manage the zakat of the muzaki. This excellent zakat governance has a positive impact on people's lives in a country. It is proven in historical books that during the time of

Umar bin Abdul Aziz the people lived prosperously, safely and avoided poverty. In fact, history states that during the time of Umar bin Abdul Aziz, almost all of his people became muzaki and it was difficult to find people who were entitled to receive zakat (mustahik) (Nasution, 2020).

Several researchers have mentioned that zakat is an instrument in the state revenue scheme, even in some discussions it has been considered public finance (Humas BRIN, 2024). Gunawan said he had held a discussion with BAZNAS as a zakat management institution about the future of zakat in Indonesia. There are several things that can be done, including; development of a system to redesign the collection and distribution of zakat. There are even efforts to consider regulations if this zakat becomes public finance or is required to people who have met the requirements. *"We hope that zakat in Indonesia can be used as public finance and is mandatory, because in some studies we have collected it is indeed 200 T while our zakat potential is at 327 T, but according to our discussion with Bank Indonesia, the minimum potential of zakat in Indonesia is enough at 200 T and we need to increase this,"* said Gunawan (Humas BRIN, 2024).

Based on the above academic problems, the following problem formulation emerges; *first*, why can there be such a wide gap between the potential of zakat that should be collected and the actual acquisition? *second*, how to maximize the collection of zakat assets by BAZNAS Indonesia?. Therefore, the purpose of this research is to identify the causes of the gap between the potential of zakat and the results obtained and to describe the solution in maximizing the collection of zakat by BAZNAS Indonesia.

To support this research, the author lists several previous studies that are relevant to the problem to be studied. Some of the results of the research are described in the following paragraph narrative: *First*, research conducted by Gusnam Haris in his book entitled *"Dynamic Zakat Percentage: Optimizing Professional Zakat Receipts in BAZNAS Indonesia"* which amounted to 202 pages, published by IERPRO KREASINDO in collaboration with FSH UIN Sunan Kalijaga Yogyakarta in 2019 (Haris, 2019). This study focuses on the calculation of zakat percentages by BAZNAS Indonesia which is considered too rigid so that there is inequality and burdensome for most muzakki. The results of the research listed in this book are the views on the dynamic zakat percentage carried out by Yusuf al-Qardawi based on the hadiths about the zakat percentage conveyed by the Prophet PBUH is in his capacity as a community leader or head of state. This means that it can be binding or not, in accordance with the benefit of a community so that it can change in a certain time and place (Haris, 2019). The difference between this study and the research that will be written lies in the focus of the study where this research criticizes the amount of zakat percentage that should be flexible, while the research that will be written criticizes the zakat property collection system which should be more active in 'picking up the ball' than 'just waiting' for the awareness of muzakki to pay their zakat.

Second, a research by M. Samsul Haidir entitled *"Analysis of Zakat Management Performance at the National Amil Zakat Agency (BAZNAS) Yogyakarta City"*, totaling 21 pages published in the journal ISLAMICONOMIC: Journal of Islamic Economics, Islamic Economics Study Program, Faculty of Islamic Economics and Business, UIN Sultan Maulana Hasanuddin Banten, Vol. 11 No. 1 January - June 2020, 23-44 (Haidir, 2020). The results of the study were obtained that stated that the value of the national zakat index of BAZNAS Yogyakarta City showed a good ratio (Haidir, 2020). The differences between this research and the research to be written include; this research is a field research in which the researcher is directly involved in BAZNAS Yogyakarta City to dig up data which then the data obtained is used as a source of primary data while the research to be written is a normative legal research that makes Law No. 23 of 2011 concerning Zakat Management as the legal umbrella of BAZNAS Indonesia in managing zakat as an object research. The second difference can be seen from the content of the focus of research on the performance of zakat management institutions where this research explores a lot of data in the form of numbers, indicators and tables to analyze the

study, while the research to be written prioritizes descriptive studies in the form of paragraphs in terms of analyzing the research object.

Third, research in the form of a thesis by a student of the Master of Government Science Program, Village Community Development College "APMD" Yogyakarta named Hibnu Basuki with the title "*Synergy of the Yogyakarta City Government with the National Amil Zakat Agency (BAZNAS) of Yogyakarta City in an Effort to Improve Community Welfare*" amounting to 122 pages which has been heard in 2022 (Basuki, 2022). This research focuses on the synergy between the Yogyakarta City Government together with socio-religious institutions to increase the success of regional development. The results of the research in this thesis found that the synergy problem was reviewed based on four aspects, namely; Equality of perception, coordination, collaboration and harmony. Meanwhile, the supporting factor as well as the main obstacle in this case is about the legal strength of zakat management in Yogyakarta City (Basuki, 2022). The difference that can be seen from this study and the research to be written is the difference in methodology in digging data and analyzing the research object.

Based on the presentation of the three previous studies above, there are differences between the past research and the one to be written. Thus, according to the author, this study can be said to have *Novelty* (novelty) because there was no discussion in previous studies that were specifically the same in terms of discussion focus, research methodology and theoretical framework as an analytical knife. The study in this sub-chapter is intended to maintain the originality of research in contributing knowledge (*contribution of knowledge*) to existing academic problems.

Method

This research is a type of normative legal research, which uses Law Number 23 of 2011 concerning zakat management and Government Regulation Number 14 of 2014 concerning zakat management as primary data sources. The secondary data sources used in this research are scientific papers in the form of theses, journal articles, official documents of BAZNAS, books and news in the mass media regarding issues related to zakat management in Indonesia. In order to ensure the validity and relevance of this research, a conceptual-descriptive approach is applied which will explain all concepts/theoretical frameworks descriptively to then be used as an analytical tool for academic problems in this research. After the required data has been collected, sorted and reviewed, the data analysis technique used in this research is the legal content analysis technique which will dissect the mandate of the law on zakat management and the spirit of zakat management from the perspective of QS. At-Taubah (9): 103 and the concept of zakat as a public financial instrument. With these steps, it is hoped that the conclusions drawn will be precise and appropriate between the formulated problems, research objectives, theoretical framework and research methodology used.

Results and Discussion

The spirit of zakat management from the perspective of QS. At-Taubah (9): 103

The management of zakat is expected to be ideal, so a good strategy is needed to reflect the amil zakat institution that has scientific technical capabilities to achieve its goals. Zakat management at the amil zakat institution includes raising and distributing zakat funds (Tarantang, 2018). Several strategies that need to be implemented as an effort to overcome challenges in zakat management by BAZNAS include: improving the quality of institutional governance and amil competence with various training as a form of building muzakki trust, developing technology in managing zakat to facilitate data administration, collection and distribution of zakat assets so that it is more transparent and strengthening muzakki awareness by providing zakat literacy, providing incentives for muzakki as

a form of appreciation. In this study, the author focuses on the discussion of zakat management only on the effectiveness of zakat fundraising by authorized institutions, in this case, BAZNAS.

In the Quran Surah At-Taubah (9): 103 it is explained that:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

Meaning: "Take zakat from their possessions, to cleanse and purify them, and pray for them. Indeed, your prayer (fosters) peace of mind for them. And Allah is the Hearer and the Knowing".

The word *khudh* in the verse which means 'taking' is interpreted as an order from the authority holder such as the imam, judge, caliph or government. In Indonesia, the holder of this authority as based on Law No. 23 of 2011 concerning Zakat Management, was given to BAZNAS which was formed by the government supported by the establishment of LAZ (Amil Zakat Institution) by the community which was then confirmed by the government (Tarantang, 2018).

The order to collect zakat contained in QS At-Taubah verse 103 will not be able to be implemented perfectly if it is not through the power of the government. This is because the verse is indeed aimed at the ruler/government to collect the zakat. The management of private zakat will not be able to make strict rules that are binding on muzakki who are reluctant to give zakat. To overcome the weaknesses of the current system, such as lack of supervision, non-binding regulations, or dependence on the awareness of muzakki, the government needs to re-optimize the strengths it has based on the concept of "khudz min amwalihim sadaqah" where in terms of zakat management it is the authority of the government, in this case BAZNAS.

Historically, the management of zakat under the authority of the government which is managed professionally and can prosper the people has been carried out by the caliph Umar bin Abdul Aziz. At that time, the management of zakat under the hands of the government was very good, so that zakat could be one of the pillars of the people's economy. A system like this makes it easier for the government to be able to forcibly collect zakat for muzaki who do not want to pay zakat or disobey the obligation of zakat. This is because the government has the power to make a rule. As Abu Bakr once did when he became the caliph after the Prophet Saw (Andri, 2020).

Imam Suyuthi narrated that Abu Bakr once said: "*By Allah, I will fight them as long as the sword is still in my hand even though they refuse to give a camel rope that was once paid as zakat to the Prophet (peace and blessings of Allaah be upon him)*". Abu Bakr's statement emphasized that the ruler/government has the right to force muzakki who are reluctant to pay zakat (Andri, 2020).

The same thing was also expressed by Sayyid Sabiq that the ruler should forcibly collect zakat from the rich if they do not want to hand it over. In addition, the ruler should also give *ta'zir* punishment (punishment that has not yet been stipulated in the Qur'an) to Muslims who are reluctant to give zakat (Andri, 2020).

The government must appoint a head of zakat management at the central level who is willing to concentrate and is ready to work and regulate matters related to zakat. Furthermore, the legal rules about zakat are formulated clearly and clearly and are binding. This means that the government is given absolute authority to make legal provisions for those who are reluctant to pay zakat. Then, the government must also intervene in recording muzaki and mustahik throughout Indonesia. So that the muzaki can no longer avoid collecting zakat, and the mustahik will also get zakat property equally.

The concept of zakat as a public financial instrument

Public finance is finance that regulates state revenue and sources of state revenue, and also regulates state expenditures, which are used for the public interest, the interests of all people, who are

in a country, and also for the sustainability of state activities that are directly for the needs and support of the people's activities (Hunter, 2019).

The position of zakat in fiscal policy needs to be studied more deeply. One of them is by tracing the history of the Muslim community since the time of the Prophet (saw) until now. This is important because zakat has two functions, namely a spiritual function and a social (fiscal) function. Spiritual function is the responsibility of a servant to his Lord who sharia zakat. Meanwhile, the social function is the function that zakat plays to finance social projects which can also be continued in the state's revenue and expenditure policies. Therefore, zakat cannot be understood as just charity which has no implications for improving the quality of economic growth, despite the fact that until now, zakat instruments still seem to be considered as second-class instruments in the context of fiscal *policy* (Aravik, 2017).

The good effects of zakat on the socio-economic aspect have an impact on creating community security and eliminating class conflicts because of the sharpness of income differences. The implementation of zakat by the state will support the formation of an economic condition that is "*growth with equality*"; increasing productivity accompanied by equal income distribution and increasing employment for the community (Aravik, 2017).

Zakat is the most significant and potential source of funds compared to the many economic potentials offered by Islam. Zakat is not only a *charitable* affair (generosity), but also *authoritative* (there needs to be coercive force). Regulation is one of the most important variables in zakat development. Among the important lessons from countries that are relatively advanced in managing their zakat, especially in collecting zakat such as Malaysia, Saudi Arabia, is because of adequate regulatory support. Because it can encourage the creation of regulations that are pro-growth of zakat nationally (Hasanudin, Ibdalsyah, 2017). The obligation of zakat requires more attention from within each muzakki in the form of ethical awareness as well as external attention in the form of clear and binding formal rules. This is because zakat has a very strategic position and position in building welfare, alleviating poverty and improving the community's economy if its collection and distribution are managed in a trusted, transparent and professional manner. However, in practice, the management of zakat in Indonesia has not been able to realize this strategic role (Tarantang, 2018).

Therefore, zakat needs to be regulated by its policies and instruments to become a source of state revenue. The Indonesian government has a source of funds as an instrument to finance state spending and realize public welfare through taxes. Taxes are citizens' obligations to tax objects that have been regulated in the law. However, from the tax revenue collected by the government, it turns out that it has not been able to alleviate poverty significantly. Thus, it allows other sources such as Islamic philanthropic funds, namely zakat, to be used to realize the welfare of the Indonesian people (O. L. C. Dkk, 2023).

It should be admitted that the ineffective zakat management system in Indonesia is due to various obstacles. These obstacles appear in the realm of history, theory and application. Theoretically, the obstacles that occur are due to the fact that the paradigm and conceptual framework of the understanding of zakat fiqh have not changed (Tarantang, 2018). As for the application, obstacles occur due to human resource problems, public trust problems in zakat managers, lack of awareness of zakat, lack of socialization of laws and regulations on zakat management regulations, the suboptimal performance of zakat management institutions and traditional zakat management (Divisi Publikasi dan Jaringan Pusat Kajian Strategis (Puskas) BAZNAS, 2017). In the context of this study, the author emphasizes the obstacles stemming from the suboptimal performance of zakat management institutions.

Although zakat has received attention from the state, it has not received the best attention. The state still views zakat as not important which should be relied on to be used as part of public revenue institutions. Institutionally, the zakat manager himself views zakat as not significant for the only

income of the institution, because in addition to the income of zakat funds, zakat institutions still receive other income such as infaq, sadaqah, waqf and other non-binding donations. Even though based on the position of zakat in Islam, zakat is aligned with the obligation to pray and denying it is considered apostate, zakat should receive the main position and attention both by the state and management institutions compared to other revenues (Haris, 2019).

The Zakat Management Agency (LPZ) has an important role in optimizing zakat management in Indonesia. LPZ has a variety of crucial roles that include zakat collection, distribution and utilization of zakat, coaching and supervision, advocacy and policy education, as well as technology and innovation development (M. Sofian Anwar, Itang Itang, 2019). LPZ also plays a role in advocacy and policy education related to zakat management to the government and other stakeholders. Improving coordination between LPZs is also a focus to strengthen synergy and optimize zakat management nationally. LPZ also seeks to increase transparency and accountability in zakat management through the use of technology (Parida Dkk, 2024).

By carrying out its roles optimally, LPZ can contribute to realizing effective, efficient, transparent, and accountable zakat management, which in turn provides maximum benefits for Muslims and the people of Indonesia. Thus, optimizing the management of zakat through LPZ can provide significant benefits in improving the welfare of the people, strengthening the economy, improving the quality of education and health, and building the infrastructure needed by the community (Tambunan, 2021).

Synergy between *stakeholders* (stakeholders in terms of zakat) will facilitate the acceleration of the role of zakat management nationally to overcome poverty and improve community welfare, among others (Rohmaniyah, 2021), by:

1. Zakat socialization and education, which includes the understanding, wisdom, benefits, objects, regulations, integration between zakat and taxes, zakat campaigns through *amil* officially appointed by the government.
2. Strengthening the institution of zakat managers (*amil*), which includes aspects of human resources, transparent, professional and trustworthy management, modern IT systems, muzaki and mustahik databases, reporting per institution and nationally, and building effective coordination patterns between zakat managers at all levels.
3. Strengthening zakat management regulations, which are comprehensive, applicable, and adaptive are expected to encourage the realization of *Good Amil Governace* (GAG).
4. Harmonious synergy needs to be strengthened between all zakat stakeholders; BAZNAS, LAZ, Ministry of Religious Affairs, Local Governments, Islamic Community Organizations, Educational Institutions and other zakat stakeholders.

The urgency of system reform

The author's criticism of the zakat collection system carried out by BAZNAS based on the concepts that have been explained in the discussion in the previous chapter includes, reads article 21 number 1 of Law No. 23 of 2011 concerning Zakat Management says that "*in the context of collecting zakat, muzaki does its own calculation of its zakat obligations*". According to the author, this certainly hurts the spirit of zakat management based on the mandate of the Qur'an Surah At-Taubah (9): 103 which clearly states that there is an order to take zakat from the muzaki directly.

In the face of the fact that the awareness of muzaki to pay zakat is still lacking and weak, BAZNAS as an institution authorized to manage zakat needs to grow and increase this awareness in several ways, including increasing socialization/training/education of zakat literacy. If this awareness has begun to grow, the next step that needs to be taken by BAZNAS is to improve the transparency system related to zakat management, starting from recording the number of muzakki and mustahik in

each region, and most importantly, where the zakat assets that have been collected are allocated, so that such things can build the trust of muzakki to pay their zakat to an official institution, in this case BAZNAS. In addition, the role of the government is also needed in terms of clarifying and strengthening regulations. For example, the imposition of administrative sanctions for those who do not heed the regulations and vice versa, the provision of incentives to parties who are obedient and disciplined. With the synergy between the government, managers, and the community, the current gap can be slowly overcome.

If we look at the existing obstacles related to low awareness, ideally BAZNAS also looks from another perspective that the collection of zakat mandated by the Qur'an is a system of "taking" to the muzakki areas either directly or by utilizing technology, not by just waiting for the awareness of the muzakki to pay their zakat. If we just wait, it is not surprising that there is such a big gap between the potential that should be collected and the actual results.

The author also did not close his eyes that for BAZNAS to be able to act as comprehensively, qualified human resources are needed. And no less important is the need for stronger legal certainty by the government related to the consequences that the muzakki will receive when they are reluctant to pay their zakat when they have been given understanding. So in this case, the government needs to pay special attention, review, and collaborate with relevant parties about the urgency of system reform in zakat management, especially in order to collect zakat assets from people who have the potential to issue their zakat. With the potential of zakat in Indonesia so large, the author feels that it is time for the government to position zakat as public finance which later the proceeds from the zakat income can be managed to improve the quality of life and the economy of the community.

Zakat management in Indonesia is carried out by the Amil Zakat Agency (BAZNAS) which was established by the government which is an implementation of Law number 38 of 1999 and Presidential Decree number 8 of 2001 then perfected by Law number 23 of 2011 and government regulation number 14 of 2014 concerning zakat management, that BAZNAS as an independent non-structural government institution has the function and duty to collect and utilize zakat and accountable to the President or Minister. There is also an Amil Zakat Institution (LAZ) formed by the community, both LAZ that has been ratified by the government and those that have not been ratified. Based on the law, it is also equipped with implementing laws and regulations. Thus, analyzing these laws and regulations, it can be known the possibility of zakat to become a source of state finance (R. S. Dkk, 2023).

In the end, it is hoped that there will be concrete steps taken by the government, BAZNAS, all parties related to the management of zakat in Indonesia to review Law No. 23 of 2011 concerning Zakat Management which has not been updated for a long time along with the development of the times which cannot be ignored.

Conclusion

Based on the presentation of concepts, academic problems, which have been analyzed above and to answer the formulation of the problems that have been formulated, the following conclusions can be obtained; The gap that occurs between the potential of zakat in Indonesia which is so large reaches 327 T while the amount of zakat that has been collected is only 21 T occurs due to several factors related to each other. However, what is highlighted in this study is the irrelevance of the calculation and payment of zakat is left to the awareness of muzaki in accordance with the mandate of Law No. 23 of 2011 concerning Zakat Management. Thus, the solution or method offered in this study is the urgency of renewing the zakat management system by BAZNAS Indonesia by revising Law No. 23 of 2011 concerning Zakat Management with the aim of strengthening and clarifying the position of BAZNAS and the need for collaboration with related parties, especially in terms of zakat collection mechanisms so that they can be more innovative, active and efficient.

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