

**REVIEW OF ISLAMIC LAW ON THE STATUS OF MOSQUE IMAMS AS
ZAKAT MANAGERS IN TIROANG DISTRICT, PINRANG REGENCY
(Analysis of MUI Fatwa No. 8 of 2011)**

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Abstract

The management of zakat in Tiroang District, Pinrang Regency is managed by the Imam of the mosque and in its management does not have legality from the government, as explained by Madeali that "the one who manages zakat in Tiroang District, Pinrang Regency is an Imam of the mosque". This is certainly not in accordance with the concept of amil zakat according to MUI Fatwa Number 8 of 2011 where amil is an individual or group appointed by the government to manage the implementation of zakat; or individuals or groups formed by the maysarakat and then authorized by the government to manage the implementation of zakat worship. The purpose of this study is to find out the practice of zakat management in Tiroang District, Pinrang Regency and to find out the provisions of Islamic law on the status of mosque imams as zakat managers in the area. This type of research is classified as qualitative with the approach used, namely the normative theology approach (Syar'i) and the empirical approach. The data collection methods carried out in this study are observation, interviews and documentation. The results of the study show that the management of zakat in Tiroang District, which is managed by the imam of the mosque, has been running for generations. The form of zakat management in Tiroang District is starting from receiving zakat from muzakki, then recording and distributing it to mustahik zakat. Regarding reporting, the imam of the mosque did not report to any party. In his duties as a zakat manager, the Imam of the Tiroang District mosque always takes a share of zakat of around 10%. The management of zakat carried out by the Imam of the mosque in Tiroang District according to Islamic law is legal. Muzakki has lost his obligation. However, regarding the status of the imam of the mosque in Tiroang District as a person who manages zakat cannot be called a zakat manager (amil zakat) as explained in the provisions of Islamic law that a zakat manager (amil zakat) is someone who is given the task/appointed by the government to take care of all matters related to zakat. This is because the Imam of the mosque in Tiroang District is not appointed/given the task by the government to manage zakat, but only based on the community's agreement to manage zakat.

Keywords: *Islamic Law, Imam of the Mosque, Zakat Manager*

A. Introduction

Indonesia is a country with a majority Muslim population. As a Muslim, it is obligatory to carry out the laws that have been established, in accordance with the pillars and conditions. One of the main obligations of Muslims is the third pillar of

Islam, namely zakat. Zakat, as the third pillar of Islam, has an important function in shaping piety in the context of social life. Zakat plays a role in fostering a sense of concern and love for weaker groups, so that it can contribute to poverty alleviation efforts.¹

Zakat is an act of worship that has two dimensions, the dimension of *hablum minallah* or vertical, which relates between servants and God, and the dimension of *hablum minannas* or horizontal, which relates between humans and their neighbors. If zakat is implemented properly, it can improve the quality of one's faith, clean and purify the soul, as well as develop and bless the property owned. Good zakat management is also able to improve the ethos and work ethic of the people, and functions as an institution of economic equity.²

In terms of the development of people's welfare, zakat is a *maaliyah ijtima'iyah* worship that has a very important, strategic and decisive role.³ Regarding zakat, there is no difference of opinion among scholars. All Islamic jurists agree that zakat, as the third pillar of Islam, is a form of alms that must be collected and distributed according to the provisions of the Shari'a to those entitled to receive zakat (*mustahiq*).

Zakat can be interpreted as assets collected from *mustahik* as a form of trust that can also be distributed in a trustworthy manner to the poor and needy groups and other groups that have been determined in the Qur'an.⁴ With good management, zakat is a potential source of funds that is utilized to promote general welfare for the entire community. Zakat can play a significant role in poverty reduction and eradication efforts. Through proper and equitable management and distribution of zakat funds, economic improvement can be achieved, which in turn will reduce the number of poor people gradually.⁵

The management of zakat should not be done by random people but an institution/organization or someone who takes care of it such as *amil zakat* is needed so that the great ideals of Islam can be realized, namely welfare and social justice.⁶ *Amil zakat* itself as explained in the provisions of MUI Fatwa Number 8 of 2011 concerning *Amil Zakat*, is an individual or group appointed by the government to manage the implementation of zakat. *Amil zakat* can also be an individual or group

¹Muhammad Nasri Katman, 'The Effect of Productive Zakat on the Welfare of Mustahik at Baznas Bulukumba Regency', *IJAZA: Indonesia Journal Of Zakat And Waqf*, 2.2 (2023). p. 87.

²Didin Hafidhuddin, *Zakat in Modern Economy* (Depok: Gema Insani, 2006), p. 5.

³Umrotul Khasanah, *Modern Zakat Management as an Instrument for People's Economic Empowerment* (Malang: UIN Maliki Press, 2010), p. 7.

⁴Juarsa Badri Ashabul Fadhli, Desy Farina, Iljas Madi, 'Management of Zakat Funds in the Form of Cattle Distribution by Pesantren Talago Dadok Based on the Zakat Management Law', *INDONESIAN JOURNAL OF LAW AND ISLAMIC LAW*, 3.2 (2021). p. 211.

⁵Basyirah Mustarin, 'The Urgency of Zakat Management towards Improving the Community Economy', *Jurisprudentie: Department of Legal Studies, Faculty of Sharia and Law*, 4.2 (2017), p. 91.

⁶Holil, 'Zakat Institution and its Role in Social Economic Equity and Distribution', *AL-INFAQ: Journal of Islamic Economics*, 10.1 (2019). p. 13.

formed by the community and then authorized by the government to manage the implementation of zakat worship.⁷

The practice of zakat management in the community until now still often involves individuals or groups of people who independently manage zakat. These individuals or groups are formed on the initiative of the community and do not have legality from the government. It is not uncommon for them to take part of the collected zakat because they feel they have become *amil*. Related to this, the results of the NU National Conference in 2017 emphasized that individuals or groups formed independently by the community to manage zakat are not included as *amil* who are entitled to receive the zakat chart, because they are not appointed by the authorities who are an extension of the head of state in zakat affairs.⁸

Indonesia has several models of zakat management. First, the management is done directly by the government through a legal entity that has *mustahiq* and *muzakki* data, a clear work program, and organized bookkeeping, in this case carried out by Baznas. Second, the management is done by the community traditionally and distributed directly to *mustahiq*. *Amil* zakat in this management model usually does not work permanently, but is only active during the month of Ramadan and specifically for zakat *fitriah* only. In addition, zakat assets in this traditional management are usually limited to consumptive goods such as staple foods (rice and others) that exist in Indonesia.

In Pinrang Regency, especially in Kaboe Village, Tiroang Sub-district, the zakat management system still uses the traditional approach. Where the collection and distribution of zakat is carried out by Mosque Imams and other religious leaders. The people who collect zakat (*muzakki*) include all residents in Kaboe Village, Tiroang Sub-district. The majority of zakat recipients (*mustahiq*) come from among the poor, needy, and orphans. The practice of managing zakat like this has been going on for years and is still running until now. In managing zakat, the Mosque Imam always takes part of the collected zakat. This happens because the Imam of the Mosque assumes that he is one of the recipients of zakat, namely as *amil*. Whereas to become an *amil* must fulfill several requirements as an *amil*.

The management of zakat by the Imam of the Mosque is certainly not in accordance with the concept of *amil* zakat according to MUI Fatwa Number 8 of 2011 concerning *Amil Zakat*. Based on the fatwa, an *amil* zakat must fulfill several requirements, including being Muslim, *mukallaf* (sensible and baligh), *amanah* (honest and trustworthy), and having knowledge about the laws of zakat. In addition, MUI Fatwa No. 8/2011 also states that an *amil* zakat must be appointed by the government and have legality or a decree as an official *amil* from the government.⁹ While the management of zakat in Tiroang Sub-district, Pinrang Regency is managed by the Imam of the Mosque and in its management does not

⁷Fatwa of the National Sharia Council of the Indonesian Ulema Council No. 8 of 2011, "Amil Zakat," p. 4.

⁸Executive Board of Nahdlatul Ulama, *Results of the National Conference of Alim Ulama Konbes NU 2017* (Jakarta: Lembaga Ta'lif wan Nasyr PBNU, 2017), p. 71.

⁹Fatwa of the National Sharia Council of the Indonesian Ulema Council No. 8 of 2011, "Amil Zakat," p. 4.

have legality from the government, as explained by Madeali that “the one who manages zakat in Tiroang Sub-district, Pinrang Regency is a Mosque Imam”.¹⁰

B. Research Methods

The type of research that will be used in this research is field research by using a research approach, namely a normative theological approach (syar'i) and an empirical approach. The data sources in this research are the Imam of the Mosque and the community in Tiroang District. Furthermore, the data collection methods used are observation, interview and documentation. The location of this research was carried out in Tiroang District, Pinrang Regency.

C. Result and Discussion

1. Implementation of Zakat Management in Tiroang District, Pinrang Regency

Zakat as one of the five pillars of Islam has a very important role in maintaining welfare and social justice in society. The obligation of zakat is not only a form of personal worship, but also as an economic instrument that can have a significant impact on poverty alleviation and reduction of social inequality. With professional and responsible zakat management, as well as good collaboration between the community and the government, zakat can be a very effective instrument in promoting public welfare and creating a more just and prosperous society.

The management of zakat in Tiroang Sub-district is that muzakki collect their zakat to the Imam of the Mosque then the Imam of the Mosque distributes it directly to those entitled to receive it. This activity applies to the implementation of zakat fitrah. As said by a religious figure in Kaboe Village, Tiroang Sub-district, “The management of zakat in Kaboe in general, the community submits their zakat to the Mosque Imam then after collecting the Mosque Imam distributes it directly to the entitled parties.”¹¹

The implementation of this zakat has been going on for years. The community in Tiroang Sub-district always collects zakat through the Imam of the Mosque. In terms of its management, the Imam of the Mosque always takes part of the zakat as much as 10%. Related to the management of zakat by the Imam of the Mosque, it is not reported to the zakat management institution, for example to the Office of Religious Affairs. As said by the religious leader of Kaboe Village, Tiroang Subdistrict, “Generally, collecting zakat from the Imam of the Mosque has become a tradition, the community takes the initiative to collect zakat from the Imam. This has been going on for generations, so yes, the Imam here was not appointed by the government to become a zakat administrator. It is only the initiative of the community to collect zakat to the Imam of the Mosque and the Imam of the Mosque distributes it to the people who are entitled to receive it. Furthermore, the Imam here always takes a share of the collected zakat of around

¹⁰Madeali (70 years old), Religious Leader of Kaboe Village, *Interview*, Tiroang Subdistrict, Pinrang Regency, November 10, 2023.

¹¹Madeali (70 years old), Religious Leader of Kaboe Village, *Interview*, in Tiroang Sub-district, Pinrang Regency, June 05, 2024.

10% while for the management of zakat here it is not reported to the Office of Religious Affairs but the names of those who collect zakat are always recorded.”¹²

The form of zakat management in Tiroang Sub-district is as follows:

1. Muzakki (Zakat Giver)

The people in Tiroang Sub-district who distribute their zakat to the Imam of the Mosque are around 200-300 people. Not all people channel their zakat to the Imam of the Mosque, there are some who channel it to the Religious Affairs Office. As said by the Imam of the Mosque, “So here, there are around 200-300 people who usually collect zakat.”¹³

2. Mustahiq (Zakat Recipients)

Mustahiq is someone who is entitled to receive zakat. In the distribution of zakat by the Imam of the Mosque in Tiroang Subdistrict, there are several who are the targets of zakat distribution including the poor, the poor, and the old widows. As said by the Imam of the Mosque in Tiroang Subdistrict, “The targets of those who receive zakat are the poor, the poor, the old widows”.¹⁴

3. Types and Sizes of Zakat

The type and amount of zakat that is routinely issued is in accordance with Islamic law. People in Tiroang Sub-district generally collect zakat fitrah of 2.5 kg of rice or cash worth 2.5 kg of rice. However, most residents in Tiroang Sub-district are more dominant in giving zakat with rice zakat.

4. Zakat Payment Time

Payment of zakat fitrah through the Imam of the Mosque is done on the night of 27 Ramadan until the night of takbiran. The Imam of the Mosque does not come to the muzakki to collect the zakat but the community itself takes the initiative to collect the zakat from the Imam of the Mosque. As said by the Imam of the Mosque in Tiroang Sub-district, “So here the people themselves take the initiative to collect their zakat from the Imam, so the Imam here does not come to the muzakki to collect zakat.”¹⁵

The Imam of the Mosque in Tiroang Sub-district has been managing zakat for 4 years. In his duties as a zakat manager, the Imam of the Mosque admitted that he did not have a certificate or in this case was not appointed by the Government to manage zakat. This is because the collection of zakat has become a hereditary tradition, so the Imam feels no need to be appointed to become a zakat manager. As said by the Imam of the Mosque in Tiroang Sub-district, “The community itself takes the initiative to collect zakat from the Imam. This has been going on for

¹²Abdullah (45 years old), Mosque Imam, *Interview*, in Tiroang Sub-district, Pinrang Regency, June 04, 2024.

¹³Abdullah (45 years old), Mosque Imam, *Interview*, in Tiroang Sub-district, Pinrang Regency, June 04, 2024.

¹⁴Abdullah (45 years old), Mosque Imam, *Interview*, in Tiroang Sub-district, Pinrang Regency, June 04, 2024.

¹⁵Abdullah (45 years old), Mosque Imam, *Interview*, in Tiroang Sub-district, Pinrang Regency, June 04, 2024.

generations, so the Imam here is not appointed by the Government to be the administrator of zakat.”¹⁶

In addition, there is no reporting of zakat management to the Religious Affairs Office. As in Government Regulation Number 14 of 2014 Article 66 states that:

1. In the event that a certain community and area has not been reached by BAZNAS and LAZ, zakat management activities can be carried out by an association of people, individual Muslim leaders (alim ulama), or mosque/mushola administrators/takmir as amil zakat.
2. Zakat Management activities by amil zakat as referred to in paragraph (1) shall be carried out by notifying in writing to the head of the sub-district religious affairs office.¹⁷

Bashul Masail Nahdlatul Ulama in East Java stated that giving zakat to amil or zakat committee is valid. Amil, as zakat managers, act as representatives of the mustahiq. If there is misappropriation in the management of zakat, the muzakki's obligation to pay zakat still applies, but the amil can take part of the zakat as the required operational costs. On the other hand, the zakat committee represents the muzakki; in case of misappropriation, the muzakki is still obliged to pay zakat, but the zakat volunteers are not entitled to take part of the zakat as operational costs and are also not entitled to get a share of zakat like amil.¹⁸

There are some differences in status between amil zakat and zakat committee that have an impact on the process of distributing zakat:

1. Zakat given to amil zakat is valid according to the law, even though amil zakat has not distributed it to mustahiq. Meanwhile, zakat that is given to a zakat committee is only considered valid if the committee has distributed it to mustahiq.
2. If the amil zakat distributes the muzakki's zakat after Eid al-Fitr, the zakat is valid because the amil is acting as a representative and is also a mustahiq. On the other hand, if the zakat committee distributes the muzakki's zakat after Eid, the zakat is not valid and the muzakki is deemed not to have paid zakat al-fitr.
3. If the amil zakat mistakenly distributes the zakat to an undeserving recipient, the muzakki's zakat is still valid because the amil zakat is also a mustahiq. This means that the muzakki is considered to have given his zakat to the mustahiq (amil). Conversely, if the zakat committee makes a mistake in distributing zakat, the zakat from the muzakki is invalid, and the muzakki must pay the zakat again.

¹⁶Abdullah (45 years old), Mosque Imam, *Interview*, in Tiroang Sub-district, Pinrang Regency, June 04, 2024.

¹⁷Government of the Republic of Indonesia, ‘Government Regulation of the Republic of Indonesia Number 14 on the Implementation of Law Number 23 of 2011 on Zakat Management’, Article 66 Paragraphs 1 and 2.

¹⁸Inilah Amil Zakat yang Sah Menurut Islam dan Negara - TIMES Indonesia (accessed June 06, 2024)

4. Amil zakat is allowed to use zakat funds for operational costs of managing zakat, which can be taken from the zakat fund itself or from the Fi Sabilillah fund. However, the zakat committee is not allowed to use zakat funds for operational purposes in managing zakat.¹⁹

Based on this description, the management of zakat carried out by the Imam of the Mosque in Tiroang District is in accordance with Islamic law. Muzakki has canceled his zakat obligation. However, the Imam of the Mosque is not entitled to get part of the zakat property as an operational cost nor does he get the amil share.

2. Provisions of Islamic Law on the Status of Mosque Imams as Zakat Managers in Tiroang District, Pinrang Regency

Zakat is one of the pillars of Islam that must be implemented. To achieve economic empowerment through zakat funds, effective and professional zakat management is needed. Therefore, it is important for amil as managers and managers of zakat funds to have professional performance quality so that the distribution of zakat funds can be done accurately and according to the specified objectives. Zakat management is not done directly by the muzakki to the mustahiq, but is done by a special institution that handles zakat and meets certain requirements, which is called amil zakat.²⁰

Zakat managers in the Qur'an are referred to as amil. Amil is an individual or institution that collects, manages, and distributes to those entitled to receive zakat.²¹ The legal basis for managing zakat (amil zakat) is as follows:

1. Qur'an
QS. al-Taubah/9:60

إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمَوْلَاةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغُرْمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

Translation:

“Indeed, the zakat is only for the poor, the amil zakat, those who are softened (converts), for (freeing) the slaves, for (freeing) the debtors, for the way of Allah and for those who are on a journey (who need help), as an obligation from Allah. Allah is All-Knowing, All-Wise.”²²

2. Hadith

حَدَّثَنَا يُونُسُ بْنُ مُوسَى حَدَّثَنَا أَبُو أُسَامَةَ أَخْبَرَنَا هِشَامُ بْنُ عُرْوَةَ عَنْ أَبِيهِ عَنْ أَبِي حُمَيْدٍ السَّاعِدِيِّ رَضِيَ اللَّهُ عَنْهُ قَالَ اسْتَعْمَلَ رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ رَجُلًا مِنَ الْأَسَدِ عَلَى صَدَقَاتِ بَنِي سُلَيْمٍ يُدْعَى ابْنَ النَّبِيِّ فَلَمَّا جَاءَ حَاسِبُهُ

Meaning:

¹⁹Perbedaan Amil Zakat dan Panitia Zakat | NU Online Kepri , (accessed June 06, 2024)

²⁰Awaluddin and Muhammad Yaasiin Raya, ‘Effectiveness of Management and Distribution of Maal Zakat through the Muhammadiyah Amil Zakat Infaq and Shadaqah Institution’, *Iqtishaduna: Scientific Journal of Students of Sharia Economic Law Department*, 2.3 (2021), p. 159.

²¹Muhammad Hasbi Zaenal, et al, *Zakat Management According to Sharia and Legislation* (Jakarta: Puskas BAZNAZ,). p. 13.

²²Ministry of Religious Affairs of the Republic of Indonesia, *Al-Qur'an Al-Karim and its Translation* (Surabaya: Halim Publishing & Distributing, 2013), p. 196.

“Narrated [Yusuf bin Musa] to us [Abu Usamah] from [his father] from [Abu Humaid As-Sa'adiy (may Allah be pleased with him): “The Messenger of Allah (peace and blessings of Allah be upon him) hired a man to administer the zakaah of the Banu Sulaim known as Ibn Al Latbiyah. When he returned, he gave him his share of zakaah.” (narrated by Bukhari and Muslim from Abi Humaid Al-Saa'idy)²³

Some scholars, such as Imam Qurtubi, have a view on the definition of amil zakat. According to him, an amil is an individual appointed by the government or imam to perform various tasks related to zakat, such as collecting, recording, calculating and documenting zakat from muzakki, which is then distributed to mustahiqs.²⁴ They are also responsible for the management of zakat upon the mandate of the leader or his representative. The amil are those who collect, record and distribute zakat, and are entitled to receive a share of zakat as a reward for their work, provided that they do not receive a salary from the government, even though they are among the rich.²⁵

According to Imam Shafi'I, amil are those who are appointed to collect zakat from its owners. As-Sarakhsi al-Hanafy states that amil zakat is a person who is given a job by the Imam / leader to collect zakat and they are paid according to their needs and the needs of their employees.²⁶ As in the following hadith of the Prophet:

حَدَّثَنَا يُوسُفُ بْنُ مُوسَى حَدَّثَنَا أَبُو أُسَامَةَ أَخْبَرَنَا هِشَامُ بْنُ عُرْوَةَ عَنْ أَبِيهِ عَنْ أَبِي حُمَيْدٍ السَّاعِدِيِّ رَضِيَ اللَّهُ عَنْهُ قَالَ اسْتَعْمَلَ رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ رَجُلًا مِنْ الْأَسَدِ عَلَى صَدَقَاتِ بَنِي سُلَيْمٍ يُدْعَى ابْنَ اللَّثْبِيِّ فَلَمَّا جَاءَ حَاسِبُهُ

Meaning:

“Narrated [Yusuf bin Musa] to us [Abu Usamah] from [his father] from [Abu Humaid As-Sa'adiy (may Allah be pleased with him): “The Messenger of Allah (peace and blessings of Allah be upon him) hired a man to administer the zakaah of the Banu Sulaim known as Ibn Al Latbiyah. When he returned, he gave him his share of zakaah.” (narrated by Bukhari and Muslim from Abi Humaid Al-Saa'idy)²⁷

Based on the Prophet's hadith, it can also be concluded that what is meant by an amil zakat is someone who is assigned by the leader/government to take care of zakat and is given a salary for his work taken from the zakat portion.

Amil zakat based on MUI Fatwa Number 8 of 2011 concerning Amil Zakat, are individuals or groups appointed by the government to manage the implementation of zakat worship, or those formed by the community and recognized by the government to take care of the implementation of zakat

²³Imam Zaenuddin, *Mukhtashar Shahih al-Bukhari* (Cet. 1; Bandung: Marja Publisher, 2018), p. 306.

²⁴Atik Abidah. *Zakat Philanthropy in Islam Reflection of Spiritual Value and Charity* (Ponorogo: STAIN Ponorogo Press, 2021), p. 32.

²⁵Tolhah Ma'ruf and Moh Halimi, *Fiqh Ibadah A Complete Guide to Worship in the Ahlussunnah* Version (Kediri: Lembaga Ta'lif Wannasyr, 2008), p. 41.

²⁶Hanif Luthfi, *Who is Amil Zakat?* (Cet. 1; South Jakarta: Rumah Fiqh Publishing, 2018), p. 9.

²⁷Imam Zaenuddin, *Mukhtashar Shahih al-Bukhari* (Cet. 1; Bandung: Marja Publisher, 2018), p. 306.

worship.²⁸ From this provision, it can be concluded that a person can only be called an amil zakat if they are legitimized by the government. In this context, BAZNAS or LAZ has the authority to appoint amil zakat. So someone who manages zakat without getting legitimacy from the government or in this case is not appointed by the government is not called an amil, but only as an ordinary zakat committee.

To be a good and proper amil zakat, it is necessary to comply with the conditions that have been set by the fiqh experts (fuqaha). These conditions include being Muslim, having work skills, being knowledgeable, and being honest.²⁹ According to the fiqh scholars, a person can be assigned as an amil if he fulfills the following conditions:

- a. A Muslim, because amil is responsible for managing Muslims' zakat assets.
- b. A person is baligh (adult) with a healthy mind, so that he can be responsible and accountable for his duties as amil.
- c. Someone who can be trusted, because amil holds the trust to manage the wealth of Muslims.
- d. A person who understands zakat, both in terms of the law and its implementation. The scholars require that zakat officials have a deep understanding of the law of zakat, because without this knowledge, they will not be able to carry out their duties properly and will potentially make mistakes.
- e. A person who is considered capable of carrying out his duties as an amil. Amil zakat must fulfill the requirements needed to carry out its duties and be able to take full responsibility for the tasks carried out.
- f. A man.³⁰

According to MUI Fatwa No. 8/2011 on Amil Zakat, there are several requirements to become amil zakat, which are as follows:

- a. Muslim by religion
- b. Mukallaf (reasonable and pubescent);
- c. Amanah;
- d. Have knowledge of the laws of zakat and other matters related to the duties of amil zakat.³¹

Based on some of the definitions and requirements that have been explained, the zakat manager has two possibilities: First, if the person who manages the zakat does not get an official decree from the government/not appointed by the government or the authorized party in this case BAZNAS or institutions appointed to manage zakat, then the person is not called a zakat manager (amil zakat) but only

²⁸Fatwa of the National Sharia Council of the Indonesian Ulema Council No. 8 of 2011, "Amil Zakat," p. 4.

²⁹Yusuf Qardhawi, *Likay Tanjaha Muassalaz Zakati fit Tathbiqil Mu'akhir*, Terj. Asmuni Solihan Zamakhsyari, *Tips for Successfully Managing Zakat*, (Jakarta: Media Dakwah, 1997), p. 40.

³⁰M Ali Hasan, *Zakat and Infaq: One Way to Solve Social Problems in Indonesia* (Kencana, 2006). P. 97.

³¹Fatwa of the National Sharia Council of the Indonesian Ulema Council No. 8 of 2011, "Amil Zakat," p. 4.

as an ordinary zakat committee and is not entitled to get a share of zakat because it is not included in the mustahik zakat group. Secondly, if a person who manages zakat has applied for and obtained an official certificate / has been appointed from an institution appointed by the government, then they can be called a zakat manager (amil zakat), as long as they fulfill all the conditions set and are entitled to receive a share of zakat because they are included in the category of mustahik zakat.

The management of zakat in Tiroang Sub-district is managed by the Mosque Imam, where the form of management starts from receiving zakat from the community then recording the zakat received to distributing it to mustahiq. In his duties as a person who manages zakat, the Imam of the Mosque in the Sub-district admitted that he was not appointed / assigned by the government to manage zakat but only based on community agreement to manage zakat. This is certainly not in accordance with the criteria of amil zakat proposed by several scholars that amil is an individual assigned or sent by the government or imam to perform various tasks such as collecting, recording, calculating, and documenting zakat received from muzakki, and then distributed to zakat mustahiq. This is also not in accordance with the provisions in MUI Fatwa No. 8 of 2011 concerning Amil Zakat that what is meant by amil zakat is a person or group appointed by the government to manage the implementation of zakat worship, or a person formed by the community and authorized by the government to manage the implementation of zakat worship.

Based on this description, it can be concluded that the status of the Mosque Imam as a zakat manager in Tiroang Subdistrict can be said not as a zakat manager (amil zakat) but only as an ordinary zakat committee trusted by the community to manage zakat this is because the Mosque Imam in Tiroang Subdistrict is not appointed by the government to manage the implementation of zakat worship. Although they have met the requirements as an amil zakat, if they have not been appointed / appointed by the government to manage zakat, then they cannot be called amil zakat recognized by the government. As a result, the Mosque Imam is not entitled to receive a share of zakat because it is not included in the mustahik group. As in the Qur'an surah al-Taubah/9:60 as follows:

إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغُرَمِينَ وَفِي سَبِيلِ اللَّهِ
وَإِنَّ السَّبِيلَ فَرِيضَةٌ مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

Translation:

“Indeed, the zakat is only for the poor, the amil zakat, those who are softened (converts), for (freeing) the slaves, for (freeing) the debtors, for the way of Allah and for those who are on a journey (who need help), as an obligation from Allah. Allah is All-Knowing, All-Wise.”³²

D. Conclusion

Zakat management in Tiroang Sub-district is managed by the Imam of the Mosque, this has been going on for generations. The form of zakat management in Tiroang Sub-district is starting from receiving zakat from muzakki, then recording and distributing it to mustahik zakat. Regarding reporting, the Mosque Imam does

³²Ministry of Religious Affairs of the Republic of Indonesia, *Al-Qur'an Al-Karim and its Translations*, p. 196.

not report to any party. In his duties as a zakat manager, the Imam of the Tiroang Sub-district Mosque always takes a share of zakat of around 10%.

Zakat management carried out by the Imam of the Mosque in Tiroang District is in accordance with Islamic law. Muzakki has fulfilled his obligations. However, the status of the Imam of the Mosque in Tiroang Sub-district as a person who manages zakat cannot be called a zakat manager (amil zakat) as explained in the provisions of Islamic law that a zakat manager (amil zakat) is someone who is assigned/appointed by the government to take care of all matters related to zakat. This is because the Imam of the Mosque in Tiroang Sub-district is not appointed/assigned by the government to manage zakat, but only based on community agreement to manage zakat.

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