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THE IMPLEMENTATION OF ZAKAT FATWAS IN AMIL ZAKAT INSTITUTIONS: AN ANALYSIS OF OPPORTUNITIES AND CHALLENGES

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Abstract

The issue of zakat fatwa implementation faces challenges in ensuring sharia compliance and effective governance. This study examines zakat fatwa implementation in three institutions: Muhammadiyah Amil Zakat Institute (LAZISMU), Nahdlatul Ulama Amil Zakat Institute (LAZISNU), and the Islamic Dakwah Fund (IDF) of the Council of Indonesian Ulama (MUI). Using a mixed-methods approach with a sequential explanatory design, the research explores the application of zakat fatwas issued by Muhammadiyah, Nahdlatul Ulama (NU), and MUI, their impact on institutional compliance, and the opportunities and challenges involved. Quantitative data from 40 zakat administrators (amil) and qualitative insights from eight key informants were analyzed using regression models, the Public Satisfaction Index (IKM), and thematic qualitative techniques. Results indicate zakat fatwa implementation is "suboptimal", with an Amil Satisfaction Index of 74.60. Opportunities include digitalization, institutional collaboration, and standardized management, while challenges involve limited skilled human resources, insufficient professional certification, and inadequate fatwa dissemination. The study underscores the need for improved fatwa dissemination, systematic SOP evaluations, and enhanced amil professionalism. These findings contribute to the global discourse on zakat governance by offering insights from Indonesia's multi-fatwa system, which has implications for similar institutions worldwide.

Keywords: *Zakat Fatwa; Sharia Compliance; Amil Zakat, Zakat Institution; Fatwa Implementation.*

A. Introduction

Zakat, as one of the five pillars of Islam, plays a vital role in the socio-economic and financial system of Islamic societies (Dean & Khan, 1997). It serves as a mechanism for wealth redistribution and poverty alleviation, effectively addressing social inequality (Ascarya, 2022; Beik & Arsyianti, 2016; Owoyemi, 2020). In Indonesia, the implementation of zakat management is regulated by Law No. 23 of 2011 on zakat management (2011), providing a regulatory framework for *amil* zakat institutions to ensure *sharia* compliance through supervision by the *Sharia* Supervisory Board (*Dewan Pengawas Syariah* or DPS). While zakat fatwas serve as essential references for *sharia* compliance, significant challenges remain in implementing fatwas issued by major Islamic organizations such as Muhammadiyah, Nahdlatul Ulama (NU), and the Council of Indonesian Ulema (*Majelis Ulama Indonesia* or MUI).

As religious edicts, it should be zakat fatwas bridges the gap between traditional Islamic jurisprudence and modern society's needs. These fatwas address complex contemporary issues: zakat fitrah distribution after Eid al-Fitr, zakat fund allocation for infrastructure and disaster relief, productive zakat, modern investment zakat, and zakat for digital economy participants. Beyond religious guidance, zakat fatwas function as public policy. Riant Nugroho (2018) defines public policy as institutional decisions addressing collective societal problems. In this context, fatwas from Muhammadiyah, NU, and MUI provide both religious direction and operational frameworks for zakat management institutions (*Lembaga Amil Zakat* or LAZ), aligning *sharia* principles with community socioeconomic needs.

Data from the National Amil Zakat Agency (*Badan Amil Zakat Nasional* or BAZNAS) Strategic Studies Center (2020) shows that the *Sharia* Compliance Index of national *amil* zakat institutions is still in the "moderate" category, with a score of 0.58 for the national level and 0.59 for the Sumatra region. This highlights the need to improve governance and implementation of zakat fatwas. Furthermore, the study reveals that operational challenges, such as communication barriers, resource constraints, and bureaucratic inefficiencies, hamper the effectiveness of zakat institutions.

The issue of zakat governance is not unique to Indonesia. In Malaysia, Yelkenci and Shuhada (2022) explored how integrating zakat fatwas into national policy frameworks improved compliance and efficiency. Brunei, with its centralized zakat management system, demonstrates the importance of technological advancements and institutional alignment (Muhammad, 2019). Meanwhile, Saudi Arabia faces challenges ensuring compliance due to limited enforcement mechanisms and social dynamics (Mukran et al., 2021). These comparative insights highlight the significance of aligning zakat fatwas with modern administrative and regulatory frameworks.

In addressing these challenges, George C Edwards III's (1980) implementation theory provides a robust framework. This theory highlights four critical variables (communication, resources, disposition, and bureaucratic structure) that influence policy implementation. The use of the Public Satisfaction Index (*Indeks Kepuasan Masyarakat* or IKM) (2017) in this study underscores the recognition of zakat fatwas as public policy. By applying this measure, this study evaluates the effectiveness of zakat fatwa implementation from the perspective of zakat administrators (*amil*), thereby linking theoretical insights to practical policy outcomes.

Previous studies on zakat fatwas have explored their various roles and applications. Hilman Latief (2022) analyzes the pluralism of zakat fatwas in Indonesia, focusing on the diversity of approaches among Muhammadiyah, Persatuan Islam (Persis), NU, and MUI. Adnan M. and Uyuni B. (2023) highlight the role of the *Sharia* Supervisory Board in ensuring compliance and transparency in *amil* zakat institutions, while Ishak Yelkenci and Shuhada (2022) examine the integration of zakat fatwas into Malaysian national policy, demonstrating the benefits of aligning fatwas with modern frameworks. Studies in Brunei (Muhammad, 2019) and Saudi Arabia (Mukran et al., 2021) emphasize the importance of a centralized system and enforcement mechanisms in improving zakat

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governance. In Indonesia, Supena I. (2021) highlights the empirical and maqasid al-*sharia*-based approach in MUI fatwas and Moh. Mufid and Abubakar (2023) analyze the strategic role of MUI in integrating zakat fatwas into public policies for the welfare of society.

MB Hooker (2003) provides historical insight into the evolution of fatwa-issuing institutions in Indonesia, while Asrorun Niamsholeh (2020) evaluates MUI fatwas on COVID-19, showing their alignment with public health advice and government policies. These studies underscore the multifaceted impact of zakat fatwas on governance and socioeconomic development.

However, limited attention has been given to the operational challenges of implementing zakat fatwas in Indonesia, particularly within key institutions such as the Muhammadiyah *Amil* Zakat Institution (*Lembaga Amil Zakat Muhammadiyah* or LAZISMU), the Nahdlatul Ulama *Amil* Zakat Institution (*Lembaga Amil Zakat Nahdlatul Ulama* or LAZISNU), and the Islamic Dakwah Fund (IDF) under the MUI.

This study analyzes factors influencing the quality of zakat fatwa implementation in these three *amil* zakat institutions. By examining how fatwas issued by their respective fatwa bodies—*Majelis Tarjih dan Tajdid* (MTT) Muhammadiyah, *Lembaga Bahtsul Masail* (LBM) NU, and *Komisi Fatwa* (KF) MUI—are implemented, the study identifies challenges and opportunities for strengthening zakat fatwa implementation. The findings are expected to improve *sharia* compliance, enhance public trust, and amplify the socioeconomic impact of zakat in Indonesia while offering insights for improving zakat governance in other multi-fatwa systems globally.

B. Method

The study employed a mixed methods approach with a sequential explanatory design, combining quantitative analysis to identify implementation patterns with qualitative investigation to understand contextual factors. Quantitative methods measured implementation quality and relationships between variables, while qualitative insights revealed underlying reasons for implementation challenges and opportunities.

The study population comprised permanent *amil* (zakat administrators) from the three *amil* zakat institutions. The research employed stratified random sampling, selecting 40 respondents (89% of the total population) based on Krejcie and Morgan's (1970) sampling methodology. The sample distribution included 18 respondents from LAZISMU, 17 from LAZISNU, and 5 from IDF.

Table 1. Characteristics of respondents

Category	Total	%
Male	24 people	60%
Female	16 people	40%
Master's degree	8 people	20%
Undergraduate	23 people	57,5 %
Diploma	4 people	10%
High school	5 people	12,5%
Age range	22 - 45 years old	-

Source: Author's analyze

Data collection utilized a Likert scale questionnaire based on Edwards III's (1980) implementation theory, measuring four variables: communication, resources, disposition, and bureaucratic structure. Statistical analysis incorporated correlation analysis to examine relationships between variables using Pearson's correlation coefficient, multiple regression to determine variable effects on implementation quality (R^2, β coefficient), and calculation of the Public Satisfaction Index (IKM) following the 2017 Regulation Number 14 issued by the Indonesia Minister of Administrative and Bureaucratic Reform (2017) (*Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia* or MenPAN RB).

For qualitative insights, semi-structured interviews were conducted with eight key informants: administrators of fatwa institutions (MTT Muhammadiyah, LBM NU, and KF MUI), executive directors of the three *amil* zakat institutions, and *Sharia* Supervisory Board (DPS) members from LAZISMU and LAZISNU. Qualitative data analysis followed Miles and Huberman's (2014) interactive model and thematic analysis approach. Data validity was strengthened through triangulation methods, and all procedures adhered to ethical guidelines, including obtaining informed consent from respondents and informants.

C. Results and Discussion

This study analyzed zakat fatwa implementation in *amil* zakat institutions using a mixed-method approach. Quantitative analysis was conducted on data from 40 permanent *amil* respondents, while qualitative analysis was based on in-depth interviews with eight key informants. The findings revealed several crucial aspects of zakat fatwa implementation quality and its influencing factors.

1. Results

a. Quantitative results

Between 1926 and 2022, the three fatwa institutions (MTT Muhammadiyah, LBM NU, and KF MUI) issued 158 zakat fatwas, with distribution patterns detailed in Table 2.

Table 2. Distribution of zakat fatwas (1926-2022)

No.	Organization	Number of Fatwas	Percentage
1.	MTT Muhammadiyah	89	56%
2.	LBM NU	46	29%
3.	KF MUI	23	15%
	Total	158	100%

Source: Erni Juliana Al Hasanah (2023)

The distribution analysis of zakat fatwas from 1926 to 2022 demonstrated significant variations in fatwa production among the three fatwa institutions. MTT Muhammadiyah was the most prolific institution, producing 89 fatwas, representing 56% of the total output. LBM NU issued 46 fatwas, accounting for 29%, while KF MUI contributed 23 fatwas, comprising 15% of the total. This distribution pattern highlights these institutions' historical maturity and distinct methodological approaches to addressing contemporary zakat issues.

Having established the distribution patterns of zakat fatwas across the three fatwa institutions, the analysis shifted to examining their implementation quality. The assessment framework draws on Edwards III's (1980) implementation theory, which offers a comprehensive framework for evaluating policy implementation based on four key variables. Table 3 outlines these variables' operational definitions and their corresponding sub-variables.

Table 3. Operational definition of implementation variables

No.	Variables	Sub-variables
1.	Communication.	- Effectiveness of disseminating and understanding information on zakat fatwa - Appropriate transmission methods and message clarity - Stakeholders Commitment
2.	Resources	- Availability of adequate resources (*amil*) - *Amil* competency - Relevant information availability - Support facilities.
3.	Disposition	- *Amil* attitude and commitment to the zakat fatwa implementation - Competence-based staff placement - Performance-based incentives
4.	Bureaucracy Structure	- Administrative and organizational support for fatwa zakat implementation. - Implementation of standard operating procedures (SOPs) - Clear roles and responsibilities.

Source: George C. Edwards III (1980) and Tangkilisan (2003)

Using the operational definitions provided in Table 3, the research instrument generated 14 measurement statements: five for communication variables (K1-K5), three for resource variables (SD1-SD3), two for disposition variables (D1-D2), and four for bureaucratic structure variables (SB1-SB4). Table 4 details these measurement statements and their distribution among the three *amil* zakat institutions.

Table 4. Questionnaire statements

Code	*Amil*	Statements
		Communication
K1	LAZISMU	The zakat fatwa issued by MTT serves as the primary reference for management in LAZISMU.
	LAZISNU	The zakat fatwa issued by LBM serves as the primary reference for management in LAZISNU.
	IDF	The zakat fatwa issued by KF serves as the primary reference for management in IDF.
K2	LAZISMU	MTT disseminates zakat fatwas within LAZISMU.
	LAZISNU	LBM disseminates zakat fatwas within LAZISNU.
	IDF	KF disseminates zakat fatwas within IDF.
K3	LAZISMU	The DPS of LAZISMU disseminates zakat fatwas within LAZISMU.
	LAZISNU	The DPS of LAZISNU disseminates zakat fatwas within LAZISNU.
	IDF	The Board of Supervisors of IDF disseminates zakat fatwas within IDF.
K4	LAZISMU	The MTT zakat fatwa is clear and easy to understand.
	LAZISNU	The LBM zakat fatwa is clear and easy to understand.
	IDF	The KF zakat fatwa is clear and easy to understand.
K5	LAZISMU	LAZISMU consistently adheres to Muhammadiyah's zakat fatwa.
	LAZISNU	LAZISNU consistently adheres to NU's zakat fatwa.
	IDF	IDF consistently adheres to MUI's zakat fatwa.
		Resources
SD1	All	The *amil* in LAZISMU, LAZISNU, or IDF is sufficient in quantity and quality.
SD2	All	The *amil* in LAZISMU, LAZISNU, or IDF have the authority according to their duties.
SD3	All	The *amil* in LAZISMU, LAZISNU, or IDF have adequate support and facilities.
		Disposition
D1	All	The orders or directions received by the *amil* in LAZISMU, LAZISNU, or IDF are clear.
D2	All	The *amil* in LAZISMU, LAZISNU, or IDF must avoid subjective interests.
		Bureaucracy structure
SB1	All	*Amils* must understand the Standard Operating Procedures (SOPs) used in zakat management.
SB2	All	SOPs must support the consolidation of *amils.*
SB3	All	SOPs support the existence of LAZ.
SB4	All	The organization utilizes its network to disseminate zakat fatwas.

Source: Authors analyze

Table 4 presents the questionnaire statements formulated by the researcher based on George Edward III's implementation theory. These statements were systematically coded into four variables: Communication (K1-K5), Resources (SD1-SD3), Disposition (D1-D2), and Bureaucratic Structure (SB1-SB4). The questionnaire statements were tailored to align with the unique characteristics of each *amil* zakat institution while maintaining the theoretical foundation and consistency of measurement objectives.

Table 5. Analysis of zakat fatwa implementation variables and service quality indicators

Code	Description	SS	S	KS	TS	Total	Average	SKM	Service Quality
				Communication					
K1	Fatwa as a reference.	20	15	4	1	134	3.35	0.24	B
K2	Socialization by Fatwa institutions.	8	18	11	3	111	2.78	0.20	C
K3	Socialization by DPS.	8	17	11	4	109	2.73	0.19	C
K4	Fatwa's language is clear and understandable.	10	22	7	1	121	3.03	0.22	C
K5	Consistency in implementation.	8	17	15	0	113	2.83	0.20	C
				Resources					
SD1	Sufficient quantity and quality of *amil*.	9	18	10	3	113	2.83	0.20	C
SD2	Authority aligned with duties and functions.	12	23	5	0	127	3.18	0.23	B
SD3	Adequate support facilities.	12	17	7	3	116	2.90	0.21	C

Code	Description	SS	S	KS	TS	Total	Average	SKM	Service Quality
				Disposition					
D1	The Direction received by *amil* is sufficiently clear.	3	18	19	0	104	2.60	0.19	C
D2	*Amil* avoids subjective interests.	15	17	5	3	124	3.10	0.22	B
				Bureaucracy Structure					
SB1	*Amil* understands the SOPs for zakat management.	13	20	7	0	126	3.15	0.22	B
SB2	SOPs support *amil* consolidation.	9	25	6	0	123	3.08	0.22	B
SB3	SOP supports the existence of LAZ.	8	26	6	0	122	3.05	0.22	C
SB4	The organizational network disseminates zakat fatwa.	9	30	1	0	128	3.20	0.23	B
	Total SKM							2.98	
	Overall IKM							**74.60**	C

Source: Author's analyze

Information table:

S = Strongly Agree (4);
S = Agree (3);
KS = Slightly Agree (2);
TS = Disagree (1)
SKM = *Survey Kepuasan Masyarakat* or Public Satisfaction Survey
IKM = *Indeks Kepuasan Masyarakat* or Public Satisfaction Index

The term "public" in this research refers specifically to *amil* zakat.

Calculation method:

- Total = (SS×4) + (S×3) + (KS×2) + (TS×1)
- Average = Total/40 respondents
- SKM = Average × 0.0714 (weighted value factor)
- IKM = Total SKM × 25

Service Quality categories (2017):

- A (Very Good): 88.31-100.00
- B (Good): 76.61-88.30
- C (Less Good): 65.00-76.60
- D (Not Good): 25.00-64.99

The analysis reveals several key findings regarding implementing zakat fatwas in *amil* zakat institutions. Overall, the IKM score of 74.60 indicates that the quality of implementation remains in the "Less Good" category. Based on the implementation quality analysis, Table 6 presents a consolidated performance summary across the four main variables, highlighting their effectiveness scores and key characteristics.

Table 6. Summary of Implementation Variables Performance

Variables	**Average Score**	**Performance Category**	**Key Finding**
Communication	2.94	C	Strong in reference use, needs improvement in socialization
Resources	2.97	C	Strong authority alignment, weak facilities
Disposition	2.85	C	Strong integrity, weak in direction clarity
Bureaucratic Structure	3.12	B	Strong in network utilization and SOP understanding

Note: Correlation is significant at the 0.01 level (2-tailed).

The analysis indicates that the bureaucratic structure performed at Category B (3.12), while communication (2.94), resources (2.97), and disposition (2.85) fell into Category C, highlighting areas that require improvement. These findings suggest a strong organizational framework but reveal implementation challenges, particularly in communication and resource management.

Table 7. Correlation Matrix Between Implementation Variables

Variables	Communication	Resources	Disposition	Bureaucratic Structure
Communication	1.00			
Resources	0.75	1.00		
Disposition	0.72	0.70	1.00	
Bureaucratic Structure	0.69	0.68	0.68	1.00

Note: Correlation is significant at the 0.01 level (2-tailed)

Table 8. Multiple Regression Analysis Results

Variables	β	t-value	Sig.
Communication	0.35	4.25	0.000
Resources	0.28	3.86	0.000
Disposition	0.25	3.42	0.001
Bureaucratic Structure	0.20	2.95	0.004
R^2	0.72		
Adjusted R^2	0.70		
F-statistic	35.28		0.000

Note: Dependent Variable = Implementation Quality

Statistical analysis revealed a strong positive relationship between the implementation variables (r = 0.65–0.80). The regression model accounted for 72% of the variation in implementation quality ($R^2 = 0.72$), with communication exerting the strongest influence ($\beta = 0.35$), followed by resources ($\beta = 0.28$), disposition ($\beta = 0.25$), and bureaucratic structure ($\beta = 0.20$). To gain deeper insights into these quantitative results, the study incorporated qualitative analysis through in-depth interviews with eight key informants.

b. Qualitative results

The study collected qualitative data through in-depth interviews with eight key informants representing three institutional layers. At the fatwa institution level, insights were gathered from the Administrator of MTT Muhammadiyah, the Chairman of LBM NU, and the Secretary of KF MUI. The Executive Directors of LAZISMU, LAZISNU, and IDF provided perspectives on zakat institution management. *Sharia's* oversight insights came from DPS members at LAZISMU and LAZISNU. Analysis of these interviews identified findings in four key areas: communication, resources, disposition, and bureaucratic structure.

1) Communication finding

Supporting factors (K1)

The research identified strong institutional alignment in the use of fatwa references.

The DPS of LAZISMU stated:

"LAZISMU operates under Muhammadiyah, so anything related to religion must refer to Muhammadiyah fatwas. Likewise, regarding zakat, the main reference is the fatwa of MTT Muhammadiyah. As for MUI fatwas, we use them as references as long as they align".

The DPS of LAZISNU noted:

"NU does not use the term 'fatwa'; instead, NU refers to its rulings as 'Hasil Bahtsul Masail'. LAZISNU relies on the results of Bahtsul Masail and the views of the imams of the madhab as references. We also use the MUI zakat fatwa as a reference".

The Secretary of the MUI Fatwa Commission stated:

"IDF uses the MUI zakat fatwa as the main reference in managing zakat. There is a clause in BAZNAS Regulation (PERBAZNAS) Number 03 of 2019 that requires LAZ to have a DPS that has received recommendations from the MUI. In my opinion, this implicitly means that zakat governance in accordance with Sharia principles refers to MUI fatwas".

Constraining factors (K2 - K5)

Interview data revealed systematic limitations in fatwa socialization efforts

The MTT Management stated:

"Socialization of the tarjih decision results is conducted during the Tarjih National Conference for the participants present and the general public. Tarjih fatwas are also disseminated through the official website, Suara Muhammadiyah magazine, and other publications. However, the socialization of these fatwas remains insufficient. As far as I can recall, there has never been an official socialization of the zakat fatwa at LAZISMU".

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The LBM Management noted:

"There is no special agenda to socialize the results of the bahtsul masail at LAZISNU. The amils themselves are responsible for finding the fatwas they need".

The Secretary of the MUI Fatwa Commission explained:

"The IDF Management consists of members of the MUI Management, so it is assumed that they already understand the sharia principles of zakat management. As a result, there is no special socialization of zakat fatwas at IDF".

These institutional limitations were further confirmed by DPS observations

The DPS of LAZISMU reported:

"Indeed, the socialization of MTT fatwas is still lacking. As far as I remember, there has been no dedicated DPS meeting because not many people in LAZISMU are ready or capable of serving as DPS. Sometimes, the role of DPS exists only as a formality".

The DPS of LAZSINU stated:

"Socialization has not been maximized. If there are questions from amils about fatwas or sharia principles in zakat management, DPS responds to them. However, there have been no dedicated socialization activities".

Secretary of the MUI Fatwa Commission stated:

"In my opinion, the socialization of fatwas still needs significant improvement. Currently, there has been no massive or structured dissemination of zakat fatwas. One of the main obstacles is the high cost of socialization. However, there is an annual DPS gathering forum called Muntada Sanawi. This forum, initiated by the MUI Fatwa Commission, serves as a platform for DPS of National Zakat Collection Institutions (Lembaga Amil Zakat Nasional or LAZNAS) to discuss issues related to zakat management in Indonesia. It is also used to socialize MUI zakat fatwas to DPS of LAZNAS, who then disseminate the information to the LAZs they oversee".

2) Resources findings

Supporting factors (SD 2)

Interview data highlighted clear authority structures within institutions.

The Executive Director of LAZISMU stated:

> *"In my opinion, amil, with clear authority, can effectively implement zakat fatwas in zakat management practices".*

Supporting this perspective, the Executive Director of LAZISNU added:

> *"The duties and functions of amil include collecting zakat, distributing it so that it reaches the mustahik (zakat recipients) properly and accurately, and preparing reports".*

Constraining factors (SD1, SD3)

Despite clear authority frameworks, significant operational challenges were identified.

The Executive Director of LAZISMU stated:

> *"The high turnover rate among amil causes instability in the number of staff. The profession of amil is not yet considered promising or prestigious. Many amil view this role as a stepping stone to a better job".*

Additionally, all three Executive Directors observed that most of their *amil* staff lack professional certification, pointing to a systemic challenge in maintaining professional standards and competencies.

3) Disposition findings

Supporting factors (D2)

Interview data highlighted a strong orientation toward professional values. The Executive Director of LAZISNU stated:

> *"In my opinion, the integrity and professionalism of amil are crucial to avoid subjective interests when performing their duties in accordance with sharia principles".*

Reinforcing this perspective, the Executive Director of IDF emphasized:

> *"Amil must avoid subjective interests by prioritizing professionalism".*

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Constraining factor (D1)

Despite the strong emphasis on professional values, implementation faced challenges related to unclear directives.

The Executive Director of LAZISMU stated:

"Sometimes the guidance from superiors is unclear, confusing implementing zakat fatwas".

The Executive Director of IDF added:

"Lack of communication leads to unclear reception of directives".

4) Bureaucratic structure findings

Supporting factors (SB1, SB2, SB4)

The Executive Director of LAZISMU stated:

"LAZISMU already has a complete SOP for collecting and distributing zakat, infaq, and alms. Regarding quality management, LAZISMU has not yet implemented a formal quality management system in its operations, but it is in the process of moving toward one".

The Executive Director of LAZSINU said:

"LAZISNU has an SOPs related to zakat management and has implemented ISO 9001:2015 since 2016".

The Executive Director of IDF said:

"IDF already has an SOP, although in a simple form, as its scope is still limited to being a zakat collection unit under BAZNAS. As part of MUI, IDF has implemented ISO 9001:2015 since 2017".

Constraining factor (SB3)

The DPS of LAZSIMU stated:

"There is no program roadmap or budget plan that aligns with sharia compliance".

DPS of LAZISNU stated,

"There is no sharia policy implemented in the form of an SOPs".

5) Synthesis of findings

The integration of quantitative results (Table 5) and qualitative interview data reveals systematic patterns in the implementation of zakat fatwas. An analysis of implementation indicators shows that 43% of respondents rated the implementation as "good" across six measurement statements, while 57% rated it as "not good" across eight statements. Table 9 presents a comprehensive analysis of the supporting and constraining factors identified through both quantitative and qualitative evidence.

Table 9. Supporting and constraining factors in the implementation of zakat fatwa

Factor	Support	Inhibit
Communication	- Fatwas as the primary reference - Clear fatwa language - Established communication channels through organizational networks	- Limited formal socialization - Inconsistent implementation - High cost of socialization programs - Limited interaction between DPS and *amil*
Resources	- Clear authority alignment - Existing standard operating frameworks. - Organizational infrastructure availability	- Insufficient *amil* quantity and quality - High *amil* turnover rate - Lack of *amil* certification programs - Inadequate supporting facilities
Disposition	- Strong *amil* integrity - Understanding of religious principles - Dedication to service	- Unclear directions from leadership - Limited communication channels - Variable implementation commitment - Lack of performance incentives
Bureaucracy Structure	- Strong network utilization - Good SOP understanding - ISO 9001:2015 implementation	- Lack of *Sharia Policy Integration* in SOPs - No program roadmap for *sharia* compliance - Limited integration of

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Factor	Support	Inhibit
	- SOP support for consolidation	religious and administrative aspects - Inconsistent evaluation mechanisms

Source: Author's analysis

The synthesis of supporting and constraining factors in Table 9 illustrates that while some foundational elements for effective *zakat* fatwa implementation are present—such as the availability of SOPs, integrity of amil, and established communication networks—significant barriers persist. Chief among them are the limited formal socialization efforts, high turnover of *amil*, inadequate infrastructure, and the lack of integrated Sharia policy in bureaucratic structures. These findings suggest that despite institutional strengths, systemic improvements are required, particularly in communication mechanisms, human resource development, and the integration of religious values into operational procedures. Addressing these constraints holistically is essential to ensuring the consistent, effective, and compliant implementation of *zakat* fatwas across institutions.

2. Discussion

A thorough examination of *zakat* fatwa implementation in *amil zakat* institutions reveals the complexities of relationships among implementation factors. The IKM score 74.60, categorized as "Less Good", highlights significant implementation challenges. This finding aligns with the research conducted by the BAZNAS Center for Strategic Studies (2020), which shows that the national LAZ *sharia* compliance index remains in the moderate category at both the national level (0.58) and the Sumatra regional level (0.59).

Amil zakat institutions, established by Islamic organizations with fatwa bodies, tend to adopt *zakat* fatwas issued by their respective fatwa institutions as their primary reference. For example, LAZISMU permits the distribution of *zakat* fitrah after Eid al-Fitr in specific emergencies, based on the Fatwa of MTT Muhammadiyah (Majelis Tarjih dan Tajdid Pimpinan

Pusat Muhammadiyah, 2020). In contrast, LAZISNU and IDF distribute *zakat* fitrah before the Eid prayer, viewing distributions made after Shawwal 1 invalid without shar'i justification (Majelis Ulama Indonesia, 2022). Additionally, NU stipulates that *zakat* fitrah cannot be sold by the committee except in cases of emergency by a *mustahik* (NU online, 2020).

This institutional diversity reflects broader patterns in global *zakat* management. In Malaysia, Yelkenci and Shuhada (2022) identify similar variations in fatwa interpretation and implementation across institutions. Conversely, Brunei's centralized approach (Muhammad, 2019) and Saudi Arabia's standardized framework (Mukran et al., 2021) provide contrasting models for managing institutional diversity. These international experiences underscore the importance of balancing institutional autonomy with standardized implementation frameworks while accommodating methodological differences in fatwa interpretation.

The statistical analysis revealed a substantial and robust relationship between the implementation variables ($r = 0.65–0.80$). The regression model showed that 72% of the variation in implementation quality could be attributed to the four primary variables, with communication exerting the most significant influence ($\beta = 0.35$). This finding aligns with the conclusions of Hilman Latief's research (2022), which emphasizes the critical role of communication within the pluralistic context of *zakat* fatwas in Indonesia.

In the implementation of *zakat* fatwas, inconsistencies were identified due to a lack of communication between the DPS and amil *zakat* in institutions such as LAZISMU and LAZISNU. This observation is supported by interviews with DPS members from both institutions and the Executive Directors of the respective LAZs. Analysis of these interviews indicates that the absence of a formal forum for interaction between the DPS and amil contributes to the insufficient socialization and inconsistent implementation of *zakat* fatwas. This issue is further exacerbated by the lack of sharia supervision, which is expected to ensure the proper implementation of fatwas (Kamaruddin et al., 2023; Khosyi'ah et al., 2021).

Regarding resources ($\beta = 0.28$), the quantitative findings highlight significant issues in managing amil human resources. The Executive

Director of LAZISMU stated that the high turnover rate among amil is attributed to the perception that the profession lacks promising long-term career prospects. This observation aligns with the findings of Mahdi and Nurazmallail Marni's (2021) research, which underscores the need to enhance the professionalism of *zakat* institutions (Adli Zahri et al., 2023; Husein et al., 2024).

The 2020 external sharia audit by the Inspectorate General of the Ministry of Religious Affairs of the Republic of Indonesia (2020) on LAZISMU also revealed several fatwas that have not been consistently applied, such as MUI Fatwa Number 13 of 2011 on *zakat* from non-halal assets, MUI Fatwa Number 14 of 2011 on *zakat* distribution in the form of managed assets, and MUI Fatwa Number 15 of 2011 which regulates the withdrawal, maintenance, and distribution of *zakat* assets (Majelis Ulama Indonesia, 2024; Khamim et al., 2025).

Regarding adequate support and facilities, the three LAZ executive directors acknowledged variability in facilities and budgets among different LAZs. LAZISMU and LAZISNU, as LAZNAS, have met the standards stipulated in the Decree of the Minister of Religious Affairs of the Republic of Indonesia Number 333 of 2015, which requires LAZNAS to raise at least 50 billion rupiah annually (2015). Meanwhile, as a *zakat* collection unit under BAZNAS, the IDF has yet to fulfill this role (Prawiro et al., 2023).

Concerning utilizing organizational networks for the dissemination (socialization) of *zakat* fatwas, responses from MTT, LBM, and KF administrators reveal striking similarities. The administrators indicated that their organizational networks, spanning from central to regional levels, have been employed for fatwa dissemination. However, the outcomes achieved thus far remain suboptimal. According to the respondents, the primary challenges include limited funds allocated to socialization efforts and the absence of a comprehensive instrument to assess the acceptance and implementation of fatwa directives (Fitri et al., 2024; Nor et al., 2024).

The disposition variable ($\beta = 0.25$) highlights the importance of the implementer's attitude and commitment to managing *zakat*. The statement from LAZISMU's DPS regarding the limited personnel ready and capable of fulfilling the role of DPS, along with the observation that the existence of DPS is sometimes merely a formality, reveals substantial challenges in this area. This finding aligns with the research of Adnan M. and Uyuni B. (2023), which emphasizes the critical role of DPS in ensuring sharia compliance, providing *zakat* education, and supervising transparency (Hasballah et al., 2023).

Although it exerts the least influence, the bureaucratic structure ($\beta = 0.20$) remains a significant factor in implementing fatwas. LAZISNU and IDF have been implementing ISO 9001:2015 since 2016 and 2017, respectively, reflecting their efforts to standardize management practices. However, LAZISMU's DPS noted the absence of a program roadmap and budget plan aligned with sharia compliance. This observation is consistent with the findings of Mutafarida and Moh. Farih Fahmi (2020), which underscore the importance of integrating sharia policy into the operational frameworks of *zakat* institutions (Madrah, 2022).

A correlation analysis revealed a robust relationship between communication and resources ($r = 0.75$), as evidenced by the qualitative finding that limited socialization was associated with amil competence. The relationship between resources and disposition ($r = 0.70$) is manifested in the turnover problem that affects implementation commitment. In contrast, the correlation between disposition and bureaucratic structure ($r = 0.68$) is demonstrated by the association between amil commitment and SOP implementation. The intricacies of these relationships underscore the significance of an integrated approach to *zakat* management, as highlighted in Moh. Mufid's research (2023) and supported by insights from other *zakat* governance studies (Anwar et al., 2024).

Theoretically, this study reinforces and extends Edwards III's implementation theory within the context of *zakat* management. The regression model's communication factor ($\beta = 0.35$) demonstrates not only the importance of socialization and policy transmission but also reveals an additional dimension: the complexity of fatwa interpretation in a multi-institutional environment. This finding aligns with conclusions drawn by

Akbar A., Khoiri N., and Asmuni A. (2023), who emphasized the significance of ijtihad development methodology in formulating contemporary *zakat* fiqh (Ikbal et al., 2024).

The findings on the diversity of implementation practices among institutions, as evidenced by the divergent approaches to *zakat* fitrah between LAZISMU and LAZISNU, corroborate Hilman Latief's (2022) research on the pluralism of *zakat* fatwas in Indonesia. This phenomenon illustrates how organizational context influences the interpretation and implementation of fatwas (Choiri & Ardyansyah, 2024).

Conversely, the structure of fatwa presentation varies across fatwa institutions due to the utilization of distinct methodologies. MTT Muhammadiyah applies the *Manhaj Tarjih Muhammadiyah* methodology (Anwar, 2018), while LBM Nahdlatul Ulama employs the *Nahdlatul Ulama Bahtsul Masail Guidelines* and the *Istinbathul Ahkam* method (Lembaga Bahtsul Masail NU, 2017). Meanwhile, the MUI Fatwa Commission adheres to the *MUI Fatwa Commission Fatwa Determination Guidelines* (Komisi Fatwa MUI, 2017). These methodological differences naturally result in varied fatwa interpretations and implementation approaches.

Implementation challenges also extend to supervision and governance aspects. The absence of integrated sharia policies in standard operating procedures, as reported by DPS members, aligns with the findings of Adnan M. and Uyuni B. (2023), who emphasize DPS's critical role in ensuring both sharia compliance and transparent reporting. While digital technology presents opportunities to enhance fatwa dissemination (Gumiri & Alghifari, 2020), its current utilization remains constrained by resource limitations, as noted by the MUI Fatwa Commission Secretary (Nor et al., 2024).

This study contributes substantially to the empirical foundation for developing more effective *zakat* management policies and practices. As Bhari and Abdullah (2016) argue, balancing implementation flexibility and adherence to fundamental *sharia* principles is essential. This equilibrium becomes increasingly significant given *zakat*'s strategic role in the evolving

Islamic financial and social system, particularly within the complexities of the modern economy. The findings underscore the importance of adaptive yet principled approaches to *zakat* management that address contemporary challenges while maintaining religious integrity.

Implications for Global Zakat Management Practices

This study provides valuable insights from implementing *zakat* fatwas in Indonesia, which are relevant to developing global *zakat* management practices. Indonesia's multi-fatwa system, administered by three major institutions (Muhammadiyah, NU, and MUI), exemplifies how diverse interpretations can be harmonized within a unified national framework (Anwar et al., 2024; Kamaruddin et al., 2023). Data from the Public Satisfaction Index (IKM), which scored 74.60, and the Sharia Compliance Index, ranging from 0.58 to 0.59 (Pusat Kajian Strategis Baznas, 2020), offer measurable metrics that other countries could adopt to evaluate their fatwa implementation efforts (Fitri et al., 2024). These indicators provide a model that is particularly useful for countries with emerging *zakat* institutions seeking to build public trust and measure institutional effectiveness objectively.

Comparisons with other countries reveal diverse approaches. In Malaysia, Yelkenci dan Shuhada (2022) identify gaps in *zakat* collection due to inconsistent adherence to Shafi'i fatwas and a decentralized governance system. Strengthening fatwa integration and infrastructure is recommended to unlock *zakat*'s full potential (Nor et al., 2024). Similarly, Muhammad (2019) emphasizes Brunei's centralized *zakat* system as a model for transparency and accountability, leveraging technology and expert fatwas to address governance challenges (Adli Zahri et al., 2023). In Saudi Arabia, Mukran et al. (2021) focus on enforcement mechanisms, highlighting the role of *takzir* in ensuring *zakat* compliance while maintaining social harmony. The comparative analysis demonstrates that while various fatwa implementation strategies exist globally, Indonesia's pluralistic-yet-coordinated approach can offer a contextualized template for other Muslim-majority and even Muslim-minority countries navigating legal pluralism in *zakat* governance.

Regarding fatwa communication, this study confirms the critical role of dissemination and understanding (β = 0.35). Challenges in maintaining consistency in interpretation and implementation, as experienced by Sharia Supervisory Boards (DPS) in organizations like LAZISMU, LAZISNU, and IDF, underscore the need for more effective communication forums (Khosyi'ah et al., 2021). An initiative such as the "Muntada Sanawi" by the MUI Fatwa Commission demonstrates the potential for developing a platform for cross-border fatwa communication (Choiri & Ardyansyah, 2024). Expanding such initiatives on a regional or global level—through organizations like the Islamic Development Bank or ASEAN-based religious councils—could enhance the harmonization of *zakat* principles across jurisdictions with different fiqh backgrounds and administrative systems.

To strengthen the global implementation of *zakat* fatwas, several international collaboration initiatives can be proposed. First, establishing regular forums among DPS representatives from various countries would facilitate the exchange of experiences and best practices in Sharia supervision (Hasballah et al., 2023). Second, developing standardized systems for evaluating fatwa implementation, such as using metrics like the Public Satisfaction Index (IKM) and Sharia Compliance Index, would enable a more structured approach to assessment (Ikbal et al., 2024). These tools could serve as benchmarking instruments in multilateral *zakat* dialogues, especially for OIC member states. Third, launching joint capacity-building programs for *zakat* managers *(amil)* is essential, given the critical role of resources (β = 0.28) in fatwa implementation (Husein et al., 2024). Finally, creating an information-sharing platform would enhance the dissemination of fatwas and enable cross-national learning (Nor et al., 2024; Khamim et al., 2025), which is particularly relevant for Muslim communities in non-Muslim countries that often rely on translated fatwas and digital religious guidance.

These initiatives aim to foster the development of international standards for best practices while respecting the diversity of interpretations and local contexts. In doing so, Indonesia's experience not only contributes theoretically to *zakat* governance literature but also offers a practical framework adaptable to varied institutional, legal, and cultural settings worldwide.

D. Conclusion

This study provides critical insights into implementing zakat fatwas in Indonesian *amil* zakat institutions. The Public Satisfaction Index score of 74.60 indicates suboptimal implementation across LAZISMU, LAZISNU, and IDF, highlighting broader challenges in zakat governance. Using Edwards III's implementation theory framework, communication emerges as the most influential factor ($\beta = 0.35$), followed by resources ($\beta = 0.28$), disposition ($\beta = 0.25$), and bureaucratic structure ($\beta = 0.20$), offering empirical evidence to guide institutional improvement priorities. Strong correlations among implementation variables ($r = 0.65$–0.80) underscore the importance of an integrated approach to system development.

Nationally, the findings highlight strengths in utilizing fatwas as key references and achieving *sharia* compliance. However, significant challenges persist, particularly in fatwa dissemination and communication between the *Sharia* Supervisory Board and *amil*. These findings align with international experiences in institutional governance, where effective communication channels and coordination are essential for successful implementation.

Globally, Indonesia's experience with a multi-fatwa system offers valuable insights for the international zakat community. Balancing standardization and flexibility in fatwa implementation, as seen in the practices of the three *amil* zakat institutions, presents an adaptable model for other countries.

Based on these findings, the researchers recommend three specific actions: first, establishing a centralized digital platform for fatwa dissemination and monitoring; second, implementing professional certification programs for amil with clear performance assessment standards; and third, developing an integrated evaluation framework combining *sharia* compliance indicators with operational efficiency. These targeted improvements, supported by regular internal *sharia* audits and enhanced interagency collaboration, will strengthen the implementation of zakat fatwas in Indonesia's unique multi-organizational context.

For future research, the researchers suggest exploring the impact of digital transformation on fatwa implementation, developing standardized measurement tools for evaluation, and conducting comparative studies across several countries. Additionally, longitudinal research is necessary to examine the long-term implications of various implementation approaches on amil zakat collection and distribution systems.

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