


Zakat Fundraising Unit - Mosque Collaboration as Zakat Fund Manager: Strategy for Increasing Zakat Fund Collection

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Article History:	Abstract
<p>Submitted: September 25th, 2023</p> <p>Revised: February 19th, 2024</p> <p>Accepted: March 04th, 2024</p> <p>Published: April 22th, 2024</p> <p>By: International Journal of Islamic Economics (IJIE)</p> <p>Copyright: ©2024. Erika Rishan Adillah</p>  <p>This article is licensed under the Creative Commons Attribution- Share Alike 4.0 International License http://creativecommons.org/licenses/by-sa/4.0/</p>	<p>Introduction: The phenomenon that occurs is that people still prefer to pay zakat to mosques due to the tradition passed down from generation to generation and easy access, especially for rural communities far from urban areas, as well as the strategic location of mosques in each area. So, it is necessary to maximize strength by establishing good relations with village officials, Islamic boarding schools, and especially mosques.</p> <p>Objectives: This research aims to create a collaborative concept for the excellence of the Zakat Management Unit with the characteristics of mosques to increase the collection of zakat funds.</p> <p>Method: This research uses descriptive-qualitative methods with a literature review method. Data collection techniques involve selecting relevant sources, then classifying, categorizing, and interpreting the data.</p> <p>Results: The research results show the need for strategic steps to be taken by BAZNAS to collaborate with mosques. Then it ends with reporting, which is divided into two types. Firstly, reporting to the main mosque by accounting standard No. 109, which is forwarded to the regional BAZ to BAZNAS; secondly to the community for transparency and to maintain community trust.</p> <p>Implications: This research is expected to contribute to the zakat management system at the mosque zakat collection unit, especially in the field of collecting zakat funds by working with related institutions.</p> <p>Keywords: BAZNAS; Cooperation; Mosque; Zakat Fundraising Unit (ZFU).</p>

A. Introduction

Indonesia is the country with the largest number of Muslims in the world (Ahmed, 2014), ranging from 85%, or 237.55 million Muslims, out of Indonesia's 278.69 million population (Annur, 2023). In addition, for five years in a row, Indonesia has been named the third-kindest country in the world. These two aspects are the basis for determining the size of the government's opportunity to collect philanthropic funds, one of which is zakat. Zakat is one way to raise awareness of social solidarity between individual Muslims (Syamsuri & Ma'aldini, 2018). The potential for Zakat in Indonesia is as follows:

Tabel No.1
The Potential of Indonesian Zakat

No	Zakat objects	Potential Zakat (trillions of rupiah)
1	Agricultural Zakat	19,79
2	Livestock Zakat	9,51
3	Money Zakat	58,76
4	Zakat on Income and Services	139,07
5	Company Zakat	144,5
Total zakat potential		327,6

Source: National Amil Zakat Agency Strategy Plan 2020-2025

From the table above, Indonesia's potential income in 2020 reached 327.6 trillion (BAZNAS Strategy, 2020-2025). Then, in 2023, BAZNAS projects that the potential for zakat collected could reach IDR. 33.8 trillion (optimistic assumption) and Rp 31.2 trillion (pessimistic assumption) (BAZNAS, 2023). Zakat is required by Allah; indirectly, Allah guarantees that there will always be muzaki as long as Islam still exists, to create redistribution of assets and construction of buildings (Hayatudin & Anshori, 2021). With this enormous potential, a Zakat Management Organization was formed, which began with a movement to raise Zakat funds with charity boxes and using digital technology (Zuneiroh, 2023). Zakat management organizations are classified into: the National Zakat Amil Agency (BAZNAS), the Zakat Amil Institute (LAZ), and the Zakat Fundraising Unit (ZFU) (seminar zakat, *infaq*, *shodaqoh*, 2023).

Over the last two decades, zakat management organizations have done their best to collect zakat funds (Mulvi Aulia, 2020). In 2021, Indonesia succeeded in collecting Zakat, Infaq, and Shodaqoh funds amounting to IDR 14.2 trillion (BAZNAS, 2023). Even though the desired target has not been achieved, the results are quite satisfying because they increased from IDR 8.11 trillion (Nasional, 2018) in 2018 to IDR 14.2 trillion in 2021 (Strategi BAZNAS, 2021). This creates a gap between the potential for zakat and the amount of zakat collected, which indicates that the potential for very large zakat funds is still not maximized. (Kamila & Amaliah, 2023) were utilized due to several obstacles.

Obstacles faced by community traditional zakat management organizations in channeling funds to neighbors and local communities and the lack of community understanding in collecting funds at state zakat institutions (Qorib & Olivia, 2021) (Firda Siva, 2023). Based on BAZNAS data for 2021, people tend to choose zakat places because of 50% accessibility, 32% credibility, 7% relationship recommendations, 6% service, and 5% institutional image. This trend still makes people choose mosques as a place to raise zakat funds (37%) because they are easy to reach. Apart from that, public literacy about zakat (46%) is even influenced by lectures by the ulama, which are predominantly held in mosques (BAZNAS Strategy, 2021).

This is due to the lack of socialization and education about the importance of collecting zakat funds at BAZNAS let alone mall zakat (Putra & Naufal, 2019) (Rizka Amaliah S, Nurfiah Anwar, 2023). Indonesian people's decision to pay zakat is influenced by the

understanding and credibility of the institution (Widiyanto bin Mislan Cokrohadismarto, 2020), while BAZNAS is still lacking in this regard. Added to this is the lack of regulatory support from the government, poor management of assets by the community (Trisno Wardy Putra & Ahmad Naufal, 2021), and society's lazy culture (Mulvi Aulia, 2020) and the BAZNAS program planning is not yet mature because they do not know in detail the potential and character of the community in each region

So, this must be used as an opportunity, not a threat. So there is a need for collaboration with mosques as places where Muslims gather regularly (Hayatudin & Anshori, 2021). Because mosques are always in strategic locations and easily accessible to every Muslim, they are often used as places for learning, teaching, socialization, and gathering for major Islamic events (Reni & Ahmad, 2022) So it is important to study zakat collection that can reach the entire community, one of which is by establishing a zakat management unit at the mosque. Because mosques have certain characteristics that BAZNAS does not have, including loyalty to the local community, a strategic location that covers all remote areas, and most people know the mosques in their respective areas,

From previous research, several BAZNAS have started using mosques as a means of collecting zakat. For example, BAZNAS Langkat Regency has collaborated with surrounding mosques to make the mosque a place for socializing zakat collection units, distributing brochures, and collaborating on post-zakat procurement to make it easier for the community to distribute zakat funds (Reni & Ahmad, 2022). (Anggraini et al., 2020) argued that the mosque is not only a center for da'wah but also a center for developing the surrounding community through its programs. The mosque is believed to be the driving force for the economic empowerment of the poor and also has a continuous relationship between one mosque and another (Mulvi Aulia, 2020). Apart from those researchers have researched mosques as places to collect zakat funds and even as places to empower the community. However, this research still separates the concepts of mosque and BAZNAS; they only use the mosque as a place to collect zakat funds for the local community without resorting to BAZNAS. So, the zakat funds collected at these mosques are not recorded by BAZNAS.

From the above background, the author is interested in offering a concept of cooperation between OPZ, which has superior organizational excellence and human resources, and mosques, with their easy access to the community and the beliefs inherent in the community's views. To ensure that fundraising is carried out optimally and achieves the desired goals, there is reporting of zakat fund collection so that it is included in the BAZNAS data. So, there is a need for the concept of collaboration between Zakat Fundraising Units (ZFU) and mosques as a strategy to increase the collection of Zakat funds.

B. Literature Review

Zakat Institutions in Zakat Management Organizations

Zakat is one of the Islamic rituals that is directly related to financial and social conditions (Pratiwi et al., 2022) and is one part of the monetary system and Islamic issues in empowerment, harmonization, and welfare of the people (Syamsuri, Anwar Fatoni, 2020).

Zakat has limitations that can disburse the accumulation of large assets of wealth on the strongest foundations and pillars of religion, morals, and law to improve people's lives (Az-Zuhaili, 2011). In the Qur'an, zakat is often mentioned at the same time as prayer, so it is likened to prayer as twins because both are obligatory (Ahmad Albuny, 1983). In Indonesia, there are formal institutions established by the state to plan, implement, and coordinate the collection, distribution, and distribution of zakat (Government Regulation of the Republic of Indonesia No.14 Tahun 2014, nd) This formal institution is referred to as a zakat management organization (OPZ), which is classified into three types: the National Zakat Amil Agency (BAZNAS), the Zakat Amil Institution (LAZ), and the Zakat Fundraising Unit (ZFU).

OPZ, as a charity manager, has an important role in collecting charity funds from the community. OPZ must socialize this program with the general public so that it can run optimally (Huda et al., 2014) Fundraising strategies have a very important influence on the implementation of activities because they can make it easier for managers to increase the amount of funds (Nugroho, A., Ahmad, A Wijoyo, 2021). The success of fundraising depends on its use and distribution to the community so that they are interested in giving zakat (Laboratory, 2021). Several studies also state that BAZNAS uses online and offline methods in its strategy to collect zakat funds, including the offline method of raising funds directly by holding routine activities, collecting zakat funds, socializing, and providing zakat education to the community (Asrida, 2022; Nabila, 2022; Zuneiroh, 2023). Then the online method is by activating BAZNAS social media with posters, flyers, and zakat-related content, improving BAZNAS information technology, and sending emails to institutions or large companies (Asrida, 2022).

Tamam used a strategy to evaluate the organization's ability to seek funds and analyze potential sources of funds in each region (Tamam, 2018). (Siregar, 2021) also creates various programs that are adapted to the surrounding environment to attract the hearts of muzakki, such as Little Philanthropy, Philanthropic Families, and Zakat as Corporate Social Responsibility (CSR). However, the program planning was less than optimal and less mature due to a lack of precise analysis.

Several researchers have previously created fundraising strategies using digital technology, such as the Al-Irsyad Purwokerto National Amil Zakat Institute, which uses social media to attract people to commit. This method is so effective that it gets better every year (Pradana, 2018) the Lazismu sector also takes advantage of technological advances to help improve the performance of zakat fundraising (Siregar, 2021) Then Lazismu Jakarta used digital corporate fundraising (Ulpa, 2021) However, digital technology is not yet optimal, so there is a need for outreach to the public as a means of increasing understanding about zakat (Sahri & Paramita, 2020) Even though the zakat collection strategy continues to develop from year to year, the realization of national zakat collection is still far from its existing potential.

Classify zakat collection problems into two, namely internal and external. Internal factors are the institution itself, and external factors are caused by several factors (Tanjung, 2022). The problem with zakat institutions is that the low performance of zakat collection

can be due to suboptimal human resources, characterized by zakat activities that are no longer productive and do not make this activity their main job, thereby hampering the running of zakat institutions (Hastuti, 2014; Zuneiroh, 2023). Then (Fahlefi, 2018) argued that the external problems were caused by BAZNAS's large working area, minimal operational budget, differences in opinion from ulama and community leaders, as well as the lack of involvement of other parties in outreach to the community.

The next problem is that some regions still follow their regional tradition of paying zakat to mosques and are reluctant to pay to BAZNAS (Kamila & Amaliah, 2023). Yuliani's identification of the reasons why people do not distribute zakat through BAZNAS is that people want to pay their zakat directly to *mustahiq*, the low level of public trust in BAZNAS, and a lack of understanding of the procedures or methods for paying zakat through BAZNAS (Yuliani et al., 2018). This is because the public is not aware that the zakat funds collected from BAZNAS will be more optimal and comprehensive for distribution to *mustahiq* (Rizka Amaliah S, Nurfiah Anwar, 2023).

There needs to be an effort through a traditional approach with a cultural-emotional approach that is stronger than the legal-formal-rational approach (Kamila & Amaliah, 2023). Efforts to take a traditional approach need to be carried out by OPZ on a real mass base at the basic level, such as Islamic boarding schools, science councils, and mosques. In this way, it is hoped that there will be a shift in the zakat paradigm in the local community from previously personal-traditional zakat management to professional management. (Putra & Naufal, 2019) It would be optimal if there was cooperation between zakat management organizers and mosques as strategic places and an understanding of the characteristics of the region and surrounding community to get support from local community leaders and master appropriate program planning for each region.

Mosques as a Media for Collecting Zakat Funds

The main objective of collecting zakat funds is to collect funds, increase the number of donors, raise the image of zakat managers as a foundation of trust, and maintain donor loyalty (Afif, 2020) not only that, it also aims to improve social order and economic stability in society by reducing social disparities and poverty, as well as harmonizing interactions between members of society (MZ Arifin & Arifin, 2021). Therefore, the essence of fundraising is the steps used to achieve the goal, because various strategies by BAZNAS for collecting zakat funds have been optimized offline and online but cannot yet cover the whole.

Building a network between Islamic organizations such as Islamic boarding schools and mosques that reach all regions, even establishing zakat collection units there (Trisno Wardy Putra and Ahmad Naufal, 2021). Fundraising targets who have diverse backgrounds require managers to be able to choose good programs so that candidates are interested in donating (Zuneiroh, 2023). Likewise, BAZNAS Langkat uses a zakat collection policy by distributing brochures or leaflets in strategic locations, such as mosques and the Zakat Community Development Program (CDP). (Reni & Ahmad, 2022) In line with (Mumtaz, 2018) who uses mosques as community links to raise zakat funds as well as distribute them

to the surrounding community's assets, This makes the mosque a champion of the community's economy by collaborating with ZFU in raising zakat funds (Mulvi Aulia, 2020).

The mosque is a holy place for Muslims and is very synonymous with personal rituals. The word "masjid" comes from the word "*sajada*," which means to obey with respect and nobility (Ahmad Warson Al-Munawwir, 2002). Terminologically, a mosque is a place built to carry out religious activities and is believed to have certain privileges (Afif, 2020). In ancient times, the Prophet made the mosque the beginning of economic movements (Kasbah, 2023) and the center of civilization with the presence of religious activities, teaching and learning activities, a place for problem-solving (Rifa`I, 2005), discussions (Afif, 2020) social, community, political, and even military training (Atharizadeh & Farahaty, 2015), and a basis for forming the character of society (M.Najib, Novan Ardy Wiyani, 2015).

However, as time progresses the increasingly widespread understanding of secularism causes a shift in the Muslim community's paradigm towards mosques (Zarkasyi, 2023). They think that mosques are just places of ritual (Afifah, 2022). Only to hold events on major Islamic holidays such as *Eid al-Fitr* and *Eid al-Adha*, celebrations of the Prophet's birthday, and so on. Causing people, especially teenagers, to refuse to make mosques the center of civilization.

When the mosque can function again as it did during the time of the Prophet, it will have a very real influence, especially on the surrounding community. Mosques have unique characteristics; mosques are synonymous with religious aspects, making people think that mosques are holy, good, and trustworthy places. This is the main capital of the mosque, which can be used as a sponsor in efforts to raise funds for zakat, *infaq*, and *shodaqoh*. However, the management of the mosque itself is still not optimal (Umar et al., 2022). There are so many criticisms of transparency, accountability, supervision, and financial management in organizations (Ascarya & Yumanita, 2018) (Baidhowi & Triwibowo, 2023). This is because mosque fund managers learn auto-discipline in managing mosque finances (Angraini et al., 2020). Then there is a need for training and support from zakat management organizations, so merging zakat collection units and mosques is an attractive offer.

Proposed eliminating sporadic mosque movements by developing a communication mechanism that would guide the strategic concept and mapping of *muzakki* and *mustahiq* groups in every area handled by the Zakat Management Organization from the smallest level (family, district, province) to national (Muhibddin & Mufraini, 2022). Managing mosque zakat funds can help solve geographical problems more comprehensively, closing the gap between *asnaf* and zakat payers, and thus encouraging them to view mosques as gathering places for Muslims. Research (As-Salafiyah, Aisyah; Rusydiana, Aam Slamet; dan Mustafa, 2021) states that mosques have a very important role in various economic and financial fields, especially Sharia financial philanthropy. It would be easier if ZFU were formed in the nearest mosques in each region, especially as a strategy for collecting zakat funds would be more optimal.

C. Research Methodology

This research uses descriptive-qualitative methods with a literature review method. Qualitative research is research that is influenced by the naturalistic interpretation paradigm (Cresswell, 1994). The literature review method is a method used to collect relevant data or sources that are directly related to the topic being discussed (Hamzah, 2019). Data sources are taken from various sources, such as journals, books, theses and dissertations, articles, the internet, and other documents. Data collection techniques involve selecting relevant sources and then classifying, categorizing, and interpreting the data. Data analysis techniques by preparing arguments and then comparing and contrasting ends with discussion and essence. Then the literature review is synthesized using the narrative method by grouping similar data that has been extracted according to the expected results to get the best concept.

D. Results And Discussion

According to history, zakat was required in stages, starting in the Mecca era and being legalized in the Medina period based on the psychology of society at that time. (MZ Arifin & Arifin, 2021). Explanation in Law Number 38 of 1999 and Law Number 23 of 2011 concerning Management of Zakat: Zakat is a property that must be set aside by a Muslim or an entity belonging to a Muslim according to religious regulations to be donated to entitled people. Entitled to receive it (Indonesia, 2011) The assets of someone who does not pay zakat are dirty and unhealthy because there is no gratitude to Allah SWT (Z.Arifin & Purnamasari, 2022) In carrying out their activities, institutions must implement zakat management strategies that are useful for directing programs, from planning to implementation (Rahayu, 2021) In Indonesia, that a special institution that handles zakat, namely the National Zakat Amil Agency (BAZNAS). BAZNAS is a zakat management institution whose work area is national. Then LAZ, or Amil Zakat Institution, is a BAZNAS subsidiary AT that collects, manages, and distributes zakat funds. (PP RI No.14 Tahun 2014.Pdf, 2014) This institution was formed by the community.

There are 662 zakat management organizations, starting with 1 central BAZNAS, 34 provincial BAZNAS, 514 district and city BAZNAS, 34 national LAZ institutions, 28 provincial LAZ institutions, and 51 district or city LAZ institutions. Collaborating with zakat management organizations and mosques in collecting and distributing zakat will be more profitable (Solihatin et al., 2021) The ZFU Mosque is a renovation of the ZFU-BAZ to be based on a mosque that has been reactivated. ZFU-Masjid is a form of organization that focuses on zakat services for mosque congregations and the community around the mosque and was formed by the Management or Mosque Prosperity Council (K, 2021) This is based on Yusuf Qardhawi's opinion that zakat collection institutions must be regional so that they are more optimal and comprehensive (Qardhawi, 1973).

Indonesia has 800,000 mosques (Jedi, 2023), this number is only recorded and has not been added to prayer rooms and mosques in institutions and offices. This mosque has a

very good function for the future of Muslims. Not only does it increase religiosity, but it also has an impact on the formation of community character and becomes a strategic place to discuss major community planning, especially empowering the economies of communities that receive zakat funds.

The phenomenon that occurs is that people still prefer to pay zakat to mosques because of easy access, especially for rural communities that are far from urban areas. So it is necessary to maximize strength by establishing good relations with village officials, Islamic boarding schools, and especially mosques (Kamila & Amaliah, 2023) Then people's trust in mosques is still very strong, not just because of tradition but because people feel the real impact if mosques can develop their functions to the maximum. Moreover, to collect zakat funds in each region, a thorough plan is needed to realize the ideals, namely returning mosques as centers of civilization and optimizing the collection of zakat funds so that they can reach communities in remote areas.

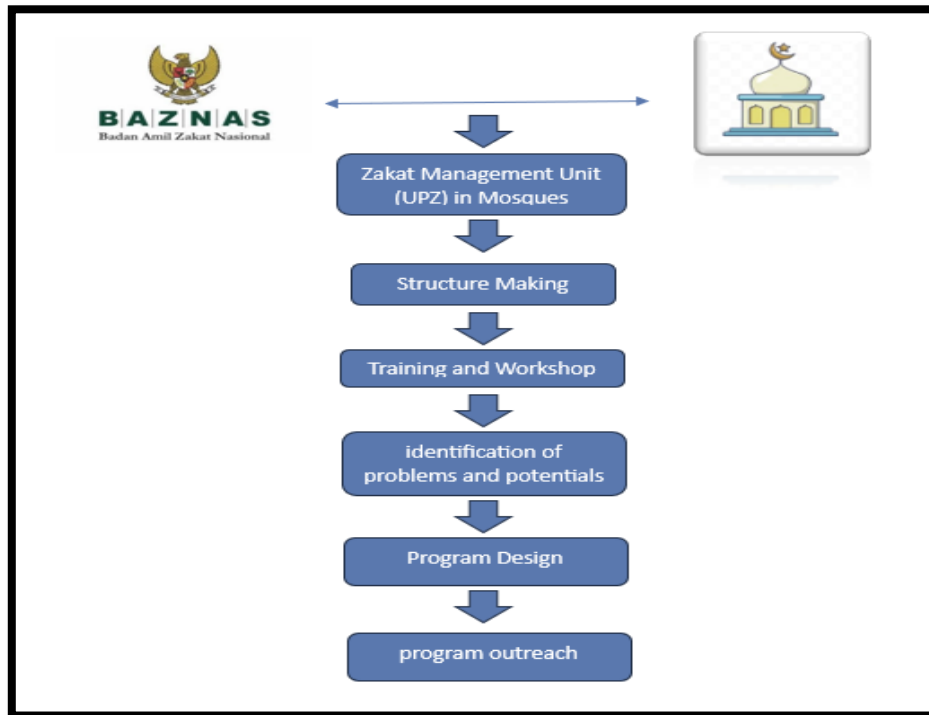
Mosques are non-profit organizations whose organizational resources depend on resource providers without any expectation of reciprocity (Anggraini et al., 2020) supported by Amirudiin's research that the only way to collect zakat funds effectively is through collaboration between ZFU and mosques (K, 2021). In terms of distribution, BAZNAS has a more comprehensive perspective for each region, and mosques have more detailed and accurate data, thereby minimizing errors in zakat distribution and inaccurate targets when distributing zakat. Program optimization will be very strong with the systematic transparency of zakat fund financial reports to the public (Anggraini et al., 2020). In Bangladesh, they use mosques to collect zakat funds, which then become optimal providers of zakat (Sohag et al., 2015).

In his research, (K, 2021) explains the need to establish a Zakat Collection Unit (ZFU) in each mosque on a regular and structured basis, which is formed by BAZNAS and is responsible for BAZ. Supported by providing training and assistance for mosque *ta'mirs* in managing zakat and producing a significant influence on community knowledge (Huda et al, 2020). Because mosques still lack professional human resources, training is needed (Syaikhu et al., 2021). Likewise, has the idea that zakat management can be optimized with four things. First, by optimizing the function of mosques as centers of community activities that are always present in every corner of Indonesia; second, by coordinating between mosques regarding regional coverage. Third, BAZ collaborates with mosques because BAZ's scope of work is limited. Fourth, optimize the distribution system with creative-consumptive distribution, productive distribution, and productive distribution (Rozalinda, 2016).

(Ulpa, 2021) has also researched the strategic steps used to collect zakat funds, one of which is holding a zakat safari by conducting data collection and outreach at office mosques (Friday Sermons and ZISWAF Socialization Studies), as well as collecting donations according to the program design. In line with Aan Zainul, who takes advantage of regional advantages by looking at the potential of existing zakat, namely agricultural zakat, in each planting season by forming a joint coordinator of zakat amil in prayer rooms and mosques so that *muzaki* can pay their zakat through mosques, this movement provides maximum results and always

exceeds each target. the year. Then report the results of the zakat collected and distributed every Friday after the harvest season (Anwar & Ismail, 2022).

Image No.1
BAZNAS and mosque collaboration concept offer



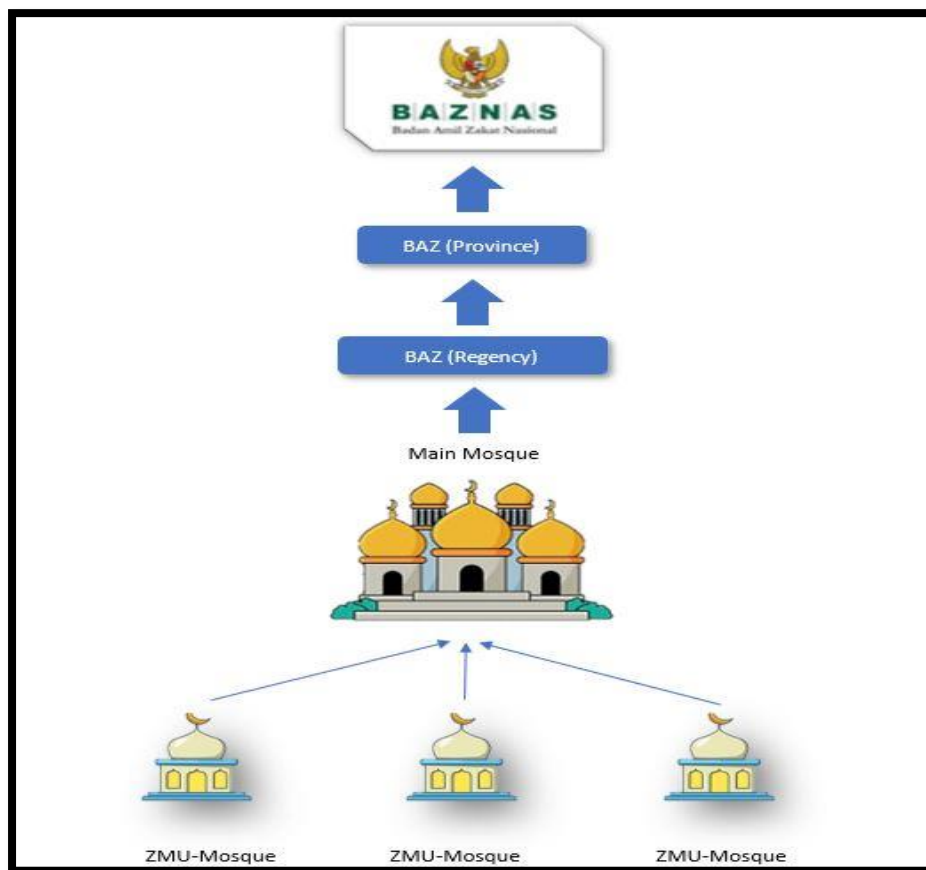
Source: various sources processed

In the picture above, the researcher wants to offer a concept of collaboration between BAZNAS and mosques. The first step that needs to be taken is to establish BAZNAS as a state institution that has the authority to form zakat management units in mosques by looking at the potential, mosque layout, effectiveness, and characteristics of the community in each region. At this stage, mosques are classified into two categories: the main mosque and the village mosque. In the future, the village mosque will become a sub-part mosque of the mosque designated as the main mosque. In the second step, BAZNAS collaborates with mosques to form zakat management units in designated mosques. After obtaining an agreement with the village officials or mosque *ta'mir*, BAZNAS and the mosque management together create an organizational structure involving both parties, which will then be assigned to the zakat management unit at the mosque. In the third step, after the structure is formed, it is necessary to hold training and workshops for all parties involved in collecting zakat funds through the zakat management unit at the mosque, which is directly accompanied by BAZNAS. This unit increases the understanding and professionalism of managers

Fourth step: identify opportunities and problems. In this stage, the zakat collection must be detailed to map the regional zakat potential, which can be the main target and characteristics of the community, to serve as a basis for making program designs. In the community mapping process, Amil will divide the community into 3 criteria: a) mustahiq,

including the poor; b) *gorimin*; and c) other *Zakat mustahiq*. b) a permanent *muzaki*, who has more income and can be used as a permanent *muzaki*. c) the well-to-do community, which does not include permanent *mustahiq* and *muzaki*. The fifth step is designing the program. After the mapping of the community's potential and characteristics is complete, the designer must look for a program that is suitable and appropriately adapted to their respective regions and the potential of their respective regions. So it will be more efficient and accurate. The final stage is program socialization, which requires collaboration with ulama or community leaders in the village to make socialization more effective and efficient so that the community understands the aims and objectives of collecting zakat funds. The next step, so that this program can be implemented, requires optimal supervision by the Amil Zakat Agency at the regional or district level. So there is a need for a reporting flow for the collection of zakat funds.

Image No. 2
Zakat Fund Reporting Process



Source: (Mufraini, 2008)

Image No. 2 illustrates the process of reporting on the collection of zakat funds at the zakat fund collection unit at the mosque. Reporting of zakat funds will be carried out by the *amil* of each mosque, accompanied by officers from the zakat amil institution, by accounting standards. Accounting standards for Amil entities in handling zakat are covered in DE PSAK 109. Because muzaki accounting, including corporate muzaki, is unclear and can be based on KDPPLK Sharia, DE PSAK 109 does not regulate it. The 2021 Indonesian Fatwa Commission Ijtima Ulama Decree regulates sharia provisions for corporate zakat. When an amil entity

acquires zakat assets and measures them at (a) nominal value in cash or (b) non-cash, *amil* entities recognize zakat receipts as zakat fund income (Syariah, 2022)

Then the report will be reported to two parties, namely the main mosque according to their respective work areas and the surrounding community, so that they know the amount of funds collected. The main mosque will prepare reports according to financial accounting standards (PSAK) Np. 109 concerning zakat accounting. Then it is forwarded to the regional or district zakat *amil* agency and then to the provincial BAZNAS so that all zakat fund collections can be properly recorded by BAZNAS. In this case, BAZNAS and mosques can not only optimize the collection of zakat funds for city residents, but ordinary people who live in remote areas can also optimize their collection of zakat funds because the village *amil* understands the *muzaki* of their area in detail.

The results of this parallel report indirectly help BAZNAS collect data on zakat fund collection in Indonesia by collaborating on the potential of BAZ and mosques in each region. Then this will also make distribution easier because the funds collected are maximum and there are special units that handle zakat in each region, so it can minimize or even eliminate irregularities in the distribution of zakat, which makes people less confident in state zakat institutions. The results of the distribution of zakat funds will also be reported to the respective regional communities so that the transparency of the zakat management unit is guaranteed and community trust is maintained.

This research has implications for offering strategies so that BAZNAS can increase the achievement of zakat collection to the intended target and also encourage local communities to channel zakat funds to trusted institutions with the presence of ZFU-Masjid. This research is only within the scope of the collaboration conception between the Zakat fundraising unit and the mosque. So in future research, it is hoped to implement the concept of collaboration in community outreach.

E. Conclusion

The results of this research show the need for BAZNAS and mosques to collaborate in collecting zakat funds by forming zakat collection units in regional mosques to cover broader and optimal fundraising. This is because mosques have characteristics that are difficult for BAZNAS to have, so generally ordinary people prefer to pay zakat to mosques because of easy access, traditions passed down from generation to generation, and also the strategic location of mosques in each region. However, the *amil* in each mosque is less than professional, so there is a need for collaboration with BAZNAS. The form of this collaboration is BAZNAS holding a unit to collect zakat funds from mosques in each region using several steps.

The step taken is BAZNAS collaboration with mosques in establishing a unit to collect zakat funds at the mosque by creating an organizational structure that manages the unit, which is dominated by the mosque's zakat *amil* but accompanied by BAZNAS. Once the structure is complete, training and workshops are needed so that it can help mosque administrators identify problems and potential for zakat in each region, who can then design programs according to community and regional characteristics. After the program is approved by both parties, there must be outreach by community leaders in the area so that people will

have more trust. Furthermore, each zakat collection unit at the mosque will report the results of its collection. Reporting is divided into 2 types, namely: 1) to the main mosque, which has been determined at the time of Diwali, and 2) to zakat financial accounting standards. 2) to the surrounding community to maintain organizational transparency and maintain the credibility of FZU-Masjid. This research is important to conduct to answer one of BAZNAS' challenges in terms of collecting zakat funds.

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