

The Legitimacy of Establishing Zakat Institutions and Balancing their Operations between Interests and Harms

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Abstract

Since the beginning of the Islamic era, there have been mechanisms for collecting Zakat from its owners and distributing it to those who are eligible. Throughout the long history of the Islamic nation, Diwans (departments) or institutions were established for this purpose. In the present era, there is hardly any Islamic or Arab country without an institution that manages Zakat affairs, including collection, organization, arrangement, and distribution. In order to achieve the wisdom behind the legislation of Zakat and the objectives for which it was ordained, Zakat institutions should operate in accordance with the legal, administrative, and Sharia regulations. They should adhere to the teachings of Sharia and consider the realized objectives of Sharia, which serve the interests and prevent harm, while balancing the various interests. This is done in order to safeguard the Zakat funds and protect the rights of both the giver and the deserving recipients. This research aims to define Zakat institutions, examine their legitimacy, and clarify the principles they should follow in their operations, which involve promoting benefits and preventing harm, prioritizing the more important over the less important interests, in order to achieve the wisdom of Zakat legislation and attain the positive outcomes that result from it. The research aims to clarify the jurisprudential perspective on the functioning of Zakat institutions, and to demonstrate methods of balancing interests within their operations. The research adopted a descriptive and analytical approach, relying on its evidences from Islamic sources, and establishing connections between classical and contemporary jurisprudential perspective. The research concluded with several important findings, including that establishing Zakat institutions aligns with the objectives of Islamic Sharia, and serves legitimate interests of the community. It also highlighted that the mechanisms of Zakat institutions should adhere to the principles and teachings of Sharia, and emphasized the necessity of collaboration between Zakat institutions and other relevant

entities within the state for mutual benefit. The research further emphasized that the operational mechanisms of Zakat institutions should prioritize benefits and prevent harm for the public, while considering a gradual and organized approach to pursuing those benefits.

Keywords: Institution, Zakat, Objectives of Sharia, Interest, Harms.

Introduction

Zakat is an Islamic obligation that constitutes the third pillar of the five pillars of Islam. Most high God, has made it a financial and temporal worship. The Quran has elucidated its rulings, the rewards for its fulfillment, the punishment for neglecting it, and its legitimate distributions. Zakat was ordained to fulfill Islamic objectives, encompassing divine wisdom and noble aims.

Since the time of the Prophet, peace be upon him, individuals were appointed by the ruler to collect Zakat in the Islamic state. These individuals were known as "workers of Zakat" or "workers of charity." This practice continued for many centuries until the present era, in which Zakat institutions emerged in the Arab and Islamic world. These institutions took on various roles, extending beyond mere collection to encompass distribution, investment, advocacy, and promoting the payment of Zakat.

The establishment of these institutions was a legitimate work that serves the greater good and stands as a manifestation of sound Sharia-based governance. Undoubtedly, these institutions possess operational mechanisms that might vary across different matters, countries, and eras. However, they all should, or rather must, prioritize benefits and prevent harm in their operations due to their connection to a religious obligation and financial rights. This is precisely the subject matter that we shall address in this research, as follows:

The definition of the term "Zakat institution" and its implications

The Zakat institution is a contemporary term used to refer to the entity responsible for collecting Zakat from those liable to pay it and distributing it to its rightful recipients. It has various names in different countries, such as Zakat department, Zakat fund, Zakat house, Zakat committee, and Zakat foundation (Al-Zuhayli, 2005).

Since the early days of Islam, Zakat was collected and distributed through trustworthy representatives appointed by the Prophet Muhammad (peace be upon him) to the Zakat payers. This practice continued during the time of the rightly-guided caliphs and their successors, where great care was taken in establishing or designating an authority responsible for collecting and distributing Zakat, with different names used in various Islamic regions and eras.

Some of the well-known definitions of Zakat institutions include

- 1 - "Legal entities supervised by the state, responsible for collecting Zakat and spending it in various categories, in accordance with the principles and teachings of Islamic Sharia" (Shahata, n.d.).
- 2- "An independent public authority whose mission is to collect and distribute Zakat and raise awareness among people about the importance and rules of Zakat and charity" (Hamish, 2008).

3- "A religious and social organization operating under the supervision of a governmental institution, with several tasks, including Zakat collection, disbursement, educating people about Zakat's rules, and investing Zakat resources" (Muftah, 2017).

Some of the indications of this term are as follows

1- The entity responsible for collecting and distributing Zakat has an ancient origin dating back to the time of the Prophet Muhammad, peace be upon him, and continued through the eras of the caliphs and governors afterward, albeit under different names.

2- The entity responsible for collecting Zakat in the present age has various names in Islamic countries. For instance, in Malaysia, it's known as the "Zakat Institution," in the UAE and Qatar, it's the "Zakat Fund," in Kuwait, it's the "House of Zakat," in Saudi Arabia, it's the "Zakat and Income Authority," in Egypt, it's the "Zakat Committee" and Zakat institutions as well, and in Palestine, it's the "Zakat Fund Department" (Az-Zuhaili, 2005; Muftah, 2017).

3- The entity responsible for collecting and distributing Zakat can be either affiliated with a higher governmental authority specializing in religious affairs or independent. However, it must be subject to oversight from other entities to ensure that its operations align with the correct Sharia principles.

4- Zakat institutions should not only limit their role to collecting and distributing Zakat but should also engage in educational and awareness-building activities. They publish pamphlets, offer courses, and organize meetings and seminars to raise awareness among Muslims about Zakat matters, especially for wealth owners.

The Legitimacy of Establishing Zakat Institutions

Considering that Zakat is one of the most significant financial resources for (Bait Al-Mal) the treasury of the Muslim community, those in authority have been concerned with setting up a mechanism for collecting and disbursing Zakat in accordance with its legitimate categories since the establishment of the Islamic state. This mechanism is known as the "Diwan of Zakat" or "Zakat Institution" (Moftah, 2017).

Referring back to the administrative arrangements practiced by the Prophet Muhammad, peace be upon him, in collecting, safeguarding, and distributing Zakat, it's evident that he established a significant administrative body for collecting and distributing Zakat. He provided for the needs of those who were involved in this administrative work from the proceeds of Zakat itself, following the Quranic verse: (إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ) "Aṣ-Ṣadaqāt (here it means Zakāt) are only for the Fuqarā' (the poor), and Al-Masākīn (the needy), and those employed to collect (the funds)" (Surah At- Tawbah: 60)

The establishment of an institution to manage Zakat affairs aligns with the objectives of Islamic law. It represents a legitimate necessity in certain places and times. The legitimacy of establishing Zakat institutions can be supported with the following evidence

1. Allah's statement, (خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا) "Take sadaqah (Alms) from their wealth in order to purify them and sanctify them with it" (Surah At- Tawbah :103), is a direct address to the Prophet Muhammad, peace be upon him, instructing him to take Zakat from its rightful owners. It's established in the Sunnah that the Prophet, peace be upon him, sent workers to collect Zakat. Moreover, many scholars of exegesis believe that this verse is not limited to the Prophet alone; it also encompasses those who come after him from the authorities (Ibn Kathir, 1999 & Al-Qurtubi, 1964). The collection of Zakat can be carried out

by workers appointed by the ruler for this purpose, or through a dedicated institution tasked with Zakat matters.

2. It's established from the actions of the Prophet, peace be upon him, that he sent workers to collect Zakat and appointed individuals to guard and protect it. In a narration from Abu Humaid Al-Sa'idi, may Allah be pleased with him, he said, "The Messenger of Allah, peace be upon him, employed a man from the tribe of Asdi who was called Ibn Lutbiyyati to collect Zakat from the tribe of Bani Sulaym. When he came, he (the prophet) counted his num... (Al-Bukhari, 2001). In another narration, also from Sahih al-Bukhari, Abu Huraira, may Allah be pleased with him, said, "The Messenger of Allah, peace be upon him, assigned me the responsibility of guarding the Zakat of Ramadan..." (Al-Bukhari, 2001).

These narrations indicate the appointment of specific individuals for Zakat collection and guardianship. This applies to both Zakat al-Fitr (the fast-breaking charity) and other forms of Zakat funds. Furthermore, these practices were not limited to Medina. It's well-established from the Prophet's biography, Sunnah, and works of Islamic governance that he appointed a significant number of companions to collect Zakat from various regions. The count reached approximately thirty individuals; may Allah be pleased with them:

Among them, we mention Al-Muhajir ibn Umayyah, who was in charge of Zakat in Sana'a; Ziyad ibn Lubayd, responsible for Zakat in Hadramaut; Amr ibn al-Aas, overseeing Zakat in Oman; Ali ibn Abi Talib, in charge of Zakat and Jizyah in Najran; Al-Ala' ibn al-Hadrami, responsible for Zakat and Jizyah in Bahrain. Al-Ala' managed to collect eighty thousand dinars from the people of Bahrain during his tenure. He was succeeded by Aban ibn Sa'id. Also he appointed several companions to oversee other Arab tribes, each tribe having one or more individuals responsible (Ibn Hisham, 1999; Ibn al-Athir, 1997).

3-Zakat is a fundamental means of achieving social solidarity, which can only be realized through organized Zakat efforts. Many needy individuals are not known to the general public and do not ask for help openly. Additionally, there are many public funds where a portion of Zakat is allocated, and individuals might not be aware of how much is distributed from them (Shahata, n.d.).

4-The diversity of Zakat funds throughout the year due to the passage of time and varying amounts and recipients from one contributor to another within the same region requires a mechanism for accurate calculation and distribution. This is particularly crucial because the needs of Zakat recipients vary and persist throughout the year, and achieving this requires well-organized institutional work.

In the contemporary era, Zakat institutions and organizations have spread across many Arab and Islamic countries. These institutions are now responsible for managing Zakat and developing appropriate strategies to utilize it in poverty alleviation. Examples of such institutions include the Global Zakat Union, based in Khartoum, Sudan, with 31 member countries including Malaysia, Indonesia, and other Arab, European, and Asian countries. Another example is the International Zakat Forum, headquartered in Jakarta, Indonesia, aiming to raise awareness about the importance of developing Zakat institutions. The forum gathers specialized organizations from various Islamic countries worldwide in conferences and events to discuss challenges facing Zakat institutions (Mahmoud, 2023).

Tasks Performed by Zakat Institutions

1. Registering and documenting Zakat payers of various types, enabling the institution to request the payment of Zakat due from them at the appropriate times.
2. Listing and documenting eligible categories for Zakat in accordance with the guidelines of Zakat disbursement as per relevant Quranic verses, along with contemporary cases that meet the criteria for eligibility. This is done to ensure timely distribution of Zakat to the deserving recipients according to the schedule set by the institution.
3. Exploring the possibility of investing Zakat funds in various projects that generate substantial returns, thus growing the Zakat funds and expanding their impact within a project framework. And this matter is subject to extensive debate among contemporary scholars regarding its permissibility or impermissibility, as well as the regulations that govern it. This is because it was not established throughout the history of Islamic civilization, where entities dedicated to the collection and distribution of Zakat were present and diversified.
4. Assisting Zakat payers, whether individuals, companies, merchants, or others, in calculating the Zakat amounts and obligations correctly according to the proper Islamic procedures. Many individuals might not be able to perform this task accurately on their own and could make mistakes in calculation and distribution. The institution serves as a support to facilitate this process (www.elmarji.com, 2020).
5. Collecting Zakat from those obligated to pay it, based on the types of assets and activities subject to Zakat, as outlined in the implementing regulations of the institution.
6. Developing plans, budgets, programs, and reports related to Zakat in a systematic manner at specified intervals. These materials are then presented to the institution's board of directors to make necessary decisions.
7. Disseminating Islamic legal opinions (fatwas) on contemporary Zakat issues, through specialized bodies responsible for issuing fatwas or those related to Zakat in each country.
8. Supporting charitable funds and other charitable activities, such as funds that care for students of knowledge, patients, or individuals with special needs. Cooperative relationships exist between these entities and Zakat institutions.
9. Raising awareness among people about the rulings of Zakat and encouraging them to fulfill their Zakat obligations. While this may appear to have a religious character, it falls within the scope of the institution's work to ensure that Zakat payers go and engage with it. The institution can prepare brochures, pamphlets, lectures, seminars, and various media to encourage Muslims to fulfill their Zakat obligations (Shahata, n.d.).

This matter... Some scholars of Islamic politics indicate that the work of those responsible for Zakat is of an executive nature rather than foundational. In other words, they resemble judges in executing the judgments established by Allah. Ibn Farhun (1986) said: "As for the authority over the expenditure and obligatory duties for their rightful recipients, distributing Zakat to its categories, dividing war booty, and delivering the property of absentees to them, and other

tasks involving execution alone, the responsible individuals are like judges in execution, not in establishment".

If this is the case, then the hands of Zakat institutions over Zakat funds are those of trust, not those of assurance. These institutions are not obligated to ensure the funds except in cases of negligence or mismanagement. The Islamic Fiqh Council stated in one of its resolutions: "Institutions authorized by law to collect and distribute Zakat handle it with the hands of trust and are not liable for the loss of funds in their possession, except in cases of negligence or mismanagement. The obligation of the Zakat payer is fulfilled by delivering Zakat to these institutions." (Islamic Fiqh Council, 2007)

So, in the event of a fire, flood, or any disaster, including environmental disasters, that results in the destruction of Zakat funds in the possession of the institution, or if theft occurs without negligence in safeguarding by the institution, the institution does not guarantee the return of stolen items or the value of what is damaged. The Zakat payer's obligation is considered fulfilled, and the responsibility falls away once they have paid Zakat to the institution.

It's worth noting that Zakat institutions are not an enforcing authority for compelling the payment of Zakat. In other words, they do not have the power to forcefully collect Zakat from those who refuse to pay it. This responsibility lies with the authorities responsible for enforcing Islamic law, as they have the authority to impose penalties on those who are required to pay Zakat but refuse to do so, as was demonstrated by Caliph Abu Bakar during his time.

Nevertheless, some scholars of Islamic politics have mentioned that if the person in charge of Zakat is just and fair, it is permissible for them to take measures against someone who hides their Zakat or refuses to pay it. Al-Farra' (2000) stated in "Al-Ahkam Al-Sultaniyya": "If a person hides their Zakat and conceals it from the Zakat worker despite his justice, the Zakat worker can take it from them once it becomes apparent and after considering the reason for their concealment. If the person usually manages to pay it themselves, they should not be penalized. But if they hide it to evade it or prevent Allah's right from it, they can be penalized."

In the present era, Zakat institutions cannot impose penalties on those who refuse to pay Zakat. However, if the ruler authorizes them to report non-payers or those who hide their wealth to evade Zakat, their role would be limited to that. In other words, they would notify the ruler for appropriate action to be taken.

Mechanisms of Zakat Institutions

The mechanisms of Zakat institutions should, in our estimation, prioritize the public interest in all circumstances, including the interests of wealth owners, Zakat recipients, the institution itself and its employees, and the broader Muslim community. To achieve this, the institution should adhere to the principles of Sharia, administrative and organizational principles, and have well-defined rules and regulations that are known to all. Here, we present the key elements of mechanisms that Zakat institutions should adhere to:

Firstly: Accurate Calculation Methods

Zakat institutions should follow accurate and correct methods for calculating Zakat amounts, especially concerning agricultural produce and fruits. This could involve using weights,

measures, or estimates, such as estimating the yield of a tree. This approach reflects the practices of Zakat workers during the time of the Prophet (peace be upon him).

Secondly: Avoiding Excessive Collection

Zakat institutions should not collect more than the required Zakat amount. They should consider the financial condition of the assets and their owners. The institution should not manipulate the Zakat collection, taking more than what is due, unless the Zakat payer voluntarily decides to give more. Additionally, they should avoid overestimation, as excessive estimation might reduce the actual wealth (Carmi, 2006).

For example, when collecting Zakat on agricultural produce, the institution should take into account losses due to damage, pests, what falls to the ground, what is consumed by animals, and what the owner of the produce might remove as gifts or bequests. The Prophet, peace be upon him, instructed those responsible for collecting Zakat on crops and fruits to be attentive to this task, taking into consideration the circumstances of the giver of Zakat.

If there occurs a transgression by those responsible for collecting or estimating Zakat, such as taking an amount greater than what is due from the Zakat payer or overestimating the amount that should be paid, then the Zakat payer has the right to raise an objection to the institution. They have the right to file an official complaint, and the institution should handle their objection or complaint through a proper process.

The institution would study the objection or complaint, examine the situation, and then make a decision. This decision could involve confirming the original estimate, reducing it, canceling it, or any other action that the institution deems necessary to uphold the Sharia's interests (Ahmad, 2023). The issue of objections and complaints – undoubtedly – is managed by each Zakat institution in an appropriate manner concerning the duration, process, and how they are addressed.

Thirdly: the institution should deal with Zakat payers with trust regarding the accuracy of the information they provide about their wealth. This is because the direct affirmation by the owner of the wealth about the amount of their wealth was the approach followed during the time of the Prophet (peace be upon him) when Zakat collectors used to visit wealth owners to collect Zakat (Carmi, 2006)

According to what is mentioned in the books of Islamic jurisprudence, the Prophet, peace be upon him, used to encourage the owners of wealth to be honest about their possessions and not to hide anything from them. For if the one who is praised is truthful, he is treated according to his words. But if he lies or conceals, then it harms only himself.

Fourthly: It is not appropriate for an institution to take the best parts of people's wealth as Zakat, which means the finest of their possessions. This is evident in some types of Zakat, such as the Zakat of livestock (camels, cattle, and sheep). When it comes to the owners of animal farms, those responsible for collecting Zakat should not choose the best animals from the farm and take them as Zakat.

It is narrated from the Prophet, peace be upon him, that he instructed our master Mu'adh bin Jabal when he went to Yemen as a governor appointed by the Messenger of Allah, peace be

upon him, to make things easy for the people and not to take the best of their wealth when collecting Zakat from those eligible for it. This instruction is established in the Sunnah and in various historical sources (Zanjawayh, 1986).

Fifthly: Distributing the responsibilities of Zakat among the different departments within the institution, through its main and subsidiary administrations, while considering the expertise and specialization of each individual responsible for a role or position.

Sixthly: Exercising precision in selecting the workers within Zakat institutions, ensuring that they possess a sense of God-consciousness, a vigilant conscience, good character, and trustworthiness. This is because this is a religious duty related to the rights of Allah Almighty and one of His obligations, as well as the rights of the people deserving Zakat.

In the Messenger of Allah, peace be upon him, we have an excellent example, as he used to choose the righteous and trustworthy individuals for every task. This included the collection of Zakat. In fact, he, peace be upon him, likened the worker responsible for Zakat to a fighter in the path of Allah, highlighting the significance of this role. He, peace be upon him, said, 'The one who collects and distributes the charity is like a fighter in the path of Allah (Dawood, n.d.).

The Rightly Guided Caliphs followed this approach in selecting workers for Zakat and other positions. Our master Umar ibn al-Khattab, may Allah be pleased with him, was particularly strict in this matter. He would not appoint anyone to a position until they were tested and their suitability for the role was confirmed, both in terms of ethical conduct and professional competence.

Seventhly: Conducting training and qualification courses for the workers in the institution, nurturing their talents, and providing continuous supervision and monitoring of their activities. This principle is derived from the Prophetic tradition. The Prophet, peace be upon him, trained his workers in the field of charity until they became exemplars of integrity, honor, and ethics in their work. He used to advise them, provide guidance, and offer instructions for their tasks (Carmi, 2006).

Some contemporary researchers suggest that the qualification of workers in Zakat institutions should encompass two aspects: Firstly, cognitive qualification, which involves increasing knowledge about Zakat, its role, effects, and its contemporary understanding. Secondly, professional qualification, which includes individuals experienced in accounting, auditing, evaluation, financial analysis, and media awareness (Aref, 2016).

Eighthly: Workers in Zakat institutions should avoid any suspicion of benefiting from the institution beyond their salaries and the funds allocated to them from Zakat money. This is to prevent any favoritism or special treatment in matters related to Zakat. For example, if one of the workers in the institution or those in charge of it owns a car rental company, factories producing items related to Zakat, or stores for purchasing and distributing goods from Zakat funds, it is better for them to refrain from engaging with the institution to avoid any appearance of impropriety. Except in cases of necessity, they should be subject to controls and supervision to ensure that their position within the institution is not exploited for personal gain from Zakat funds.

Ninthly: It is crucial for the Zakat institution to possess financial and administrative independence from other state agencies, while still being subject to supervision and oversight to ensure transparency and the implementation of administrative guidelines. (Islamic Fiqh Academy, 2007).

Tenthly: It is necessary for workers in Zakat institutions to refrain from profiting or personally benefiting from their institutional work. This is to avoid any appearance of favoritism towards wealth owners. They should be aware that such personal gain could be considered unlawful earnings. When a Zakat worker benefited personally, he was given a gift by some of those eligible for Zakat.

This is exemplified in the time of the Prophet, peace be upon him, This is mentioned in the narration of Abu Humaid Al-Sa'idi ; when a man named Ibn al-Lutbiyyah was appointed by him to manage the charity of Banu Sulaym. When he presented his accounts, he declared, 'This is your wealth, and this is a gift.' The Prophet, peace be upon him, responded, 'Why didn't you sit in the house of your father and mother until your gift comes to you, if you are truthful?' Then he addressed us, praised and thanked Allah, and said, 'As for what follows, I appoint a person among you for a task based on what Allah has granted me. He comes, saying: This is your wealth, and this is a gift given to me. Shouldn't he have sat in the house of his father and mother until his gift comes to him? By Allah, none of you takes anything without its due right except that he will meet Allah on the Day of Resurrection carrying it...' (Al-Bukhari, 2001).

This indicates the prohibition of personal gain for workers in Zakat institutions from their work, except for what the Sharia permits them as their rightful share, as mentioned in the Quranic verse, (إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا) "Aṣ-Ṣadaqāt (here it means Zakāt) are only for the Fuqarā' (the poor), and Al-Masākīn (the needy), and those employed to collect (the funds)" (Surah At- Tawbah: 60).

Balancing Interests And Harms In Establishing Zakat Institutions And Their Operational Mechanisms

Considering the aforementioned legitimacy of establishing Zakat institutions and their operational mechanisms, it becomes evident that adhering to Sharia regulations and committing to the Sharia methodology in collecting and distributing Zakat among its eligible recipients serves numerous legitimate interests while preventing many harms. This aligns with the general objectives of Islamic Sharia and the legislative goals of Zakat, in accordance with the Islamic jurisprudential principles. This can be elucidated as follows

1- One of the general objectives of Islamic Sharia is to "consider the welfare of the people." Therefore, establishing Zakat institutions serves a legitimate interest for both the giver (Zakat payer) and the recipients of Zakat. It helps fulfill the needs of the eligible recipients, including the poor and others, and enriches their lives. Furthermore, for the giver, it helps eliminate the vice of miserliness (Al-Baqouri, 1994).

2- Among the five major jurisprudential principles is the rule of "harm should be eliminated" (Al-Suyuti, 1990), which is based on the hadith of 'Abdullah bin Al-Samit stating that the Prophet Muhammad, peace be upon him, said, "There shall be no harming or reciprocating harm." (Ibn Majah, n.d) In applying this principle to the collection of Zakat, it is important for

Zakat institutions not to take the best portions of people's wealth but rather the middle portions. Taking the best portions would harm the Zakat payers, which contradicts the objectives of Islamic Sharia and Zakat legislation (Abd Al-Latif, 2003).

3-One of the principles of Islamic Sharia is "avoiding doubtful matters." Those working in Zakat institutions should not benefit from their work beyond what is permissible by Sharia, adhering to the hadith of the Prophet Muhammad, peace be upon him, which discourages Zakat collectors from saving any part of it for themselves as a gift.

4-Zakat institutions should not limit their activities to merely collecting and distributing Zakat; they should also aim to invest Zakat funds in accordance with Sharia principles, leading to broader economic gains and advancement within the Islamic community.

5-Following the hadith of the Prophet Muhammad, peace be upon him, which states, "Religion is sincerity" (Ahmad, 1994), Zakat institutions have a religious duty to raise awareness about the importance of giving Zakat and its effectiveness in addressing social and economic problems. This can be achieved by organizing training sessions, awareness campaigns, seminars, conferences, and financing Sharia-related research and studies on Zakat.

6-One of the harms that Zakat institutions can eliminate is the random (uninformed) distribution of Zakat, where Zakat payers may make errors in giving Zakat to those who do not qualify due to their lack of knowledge about recipients' eligibility or circumstances. This can be avoided through organized institutional work that thoroughly evaluates cases and their distribution and requirements.

In conclusion, consider the interests and prevention of harms in the operations of Zakat institutions aligns with the objectives of Islamic Sharia, its general principles, and the legislative goals of Zakat.

Conclusion

Here are the most important research findings and recommendations:

The Findings

1. Zakat institutions are entities or administrations established by countries and governments to handle zakat matters, including collection, distribution, encouraging payment, and educating people about its rules.
2. Entities responsible for zakat affairs in the Arab and Islamic world have adopted various names and have diverse organizational and administrative structures and tasks, although they generally share most functions and objectives for which they were established.
3. Establishing an institution to manage zakat affairs aligns with the goals of Islamic Sharia and represents a legitimate necessity in certain places and times, given its legitimate benefits to the Muslim community.
4. The legitimacy of establishing zakat institutions is supported by numerous general and specific Sharia evidences, including the Prophet's actions, who assigned individuals to collect zakat and distribute it in his time.

5. Zakat institutions perform various tasks, which may vary from one institution to another, but their primary task is to collect zakat from its contributors and distribute it to its rightful recipients.
6. Zakat institutions rely on legal, Sharia-compliant, and administrative mechanisms and regulations to perform their functions correctly.

The Recommendations

1. It is essential for countries to pay attention and take care of zakat institutions, provide support from various aspects, and refrain from interfering in their work except for monitoring and safeguarding interests.
2. Collaboration between zakat institutions and other relevant organizations within the country should be encouraged to leverage their collective strengths for the benefit of the institution.
3. Regular and diverse methods of cooperation should be established between zakat institutions in Arab and Islamic countries to facilitate mutual learning and knowledge exchange.
4. The operational mechanisms of zakat institutions should prioritize the safeguarding of interests and the prevention of harm in general, taking into account the gradation and prioritization of these interests.

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