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The Position and Authority of the National Zakat Collection Agency (Baznas) of Majalengka Regency as a Non-Structural Institution in the Regional Government System

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Abstract. *The National Amil Zakat Agency (BAZNAS) is a non-structural government institution established under Law Number 23 of 2011 concerning Zakat Management and is authorized to carry out zakat management nationally. In practice, the position of BAZNAS Majalengka Regency as a non-structural institution raises issues regarding the clarity of its institutional status, the limits of its authority, and its relationship with the Majalengka Regency Government, given that both entities perform public service functions related to social welfare and poverty alleviation. This situation has the potential to create overlapping authorities, unclear coordination, and policy disharmony in the implementation of zakat management at the regional level. This study aims to analyze the position of BAZNAS Majalengka Regency as a non-structural institution, analyze its authority in the implementation of public service functions in the field of zakat management, and analyze the relationship of authority between BAZNAS Majalengka Regency and the Majalengka Regency Government. The research method used is normative juridical with descriptive-analytical research specifications. Research data were obtained through literature study on primary, secondary, and tertiary legal materials, then analyzed qualitatively using a deductive approach. The results show that BAZNAS Majalengka Regency holds the position of a non-structural government institution that obtains its authority attributively based on Law Number 23 of 2011 concerning Zakat Management. This position places BAZNAS outside the structure of the Regional Apparatus Organization (OPD), yet it still performs public service functions in the collection, distribution, and utilization of zakat. The relationship of authority between BAZNAS Majalengka Regency and the Majalengka Regency Government is coordinative and functional, not hierarchical. Therefore, it is necessary to strengthen regulatory harmonization, institutional coordination, and program synchronization between BAZNAS and the regional government to enhance the effectiveness of zakat management and support the realization of public welfare.*

Keywords: *Authority; Government; Institutions; Local; Structural.*

1. Introduction

The National Zakat Collection Agency or BAZNAS is institutions that have position strategic in system management of zakat in Indonesia. The existence of BAZNAS does not only related with affairs religious, but also related directs with function social state in increase welfare society, reducing poverty, as well as push empowerment economy people. In a way juridical, BAZNAS was formed based on Constitution Number 23 of 2011 concerning Zakat Management as authorized agency carry out management of zakat national.[1] With base law mentioned, BAZNAS is not just organization social religious usual, but institution official given mandate by the state to manage zakat funds as part from instrument service public in the field welfare social.

In context government region, the existence of BAZNAS becomes the more important Because duties and authorities touch directs with need community at the level local. BAZNAS does not only be at the level center, but also formed until level provinces and districts / cities, including BAZNAS Regency Majalengka. At the regional level, BAZNAS Regency Majalengka operate function collection, distribution, utilization, reporting and accountability zakat management.[2] Function the own connection close with the Government's agenda Regency Majalengka, in particular in field countermeasures poverty, aid social, education, health, empowerment economy, as well as protection to group public prone to.

However, behind role strategic said, appears problem fundamental about position and authority of the Regency BAZNAS Majalengka in system government area. BAZNAS Regency Majalengka No is part from organization device area and not is at in the chain of command structural Government Regency Majalengka. However, the functions it carries out own slices direct with affairs government areas, especially affairs welfare social and empowerment society. Conditions This cause problem normative Because there is room gray between BAZNAS's authority as institution zakat management and authority government area as organizer affairs government in the field of social.

Conflict normative the seen from existence indecisiveness connection institutional between BAZNAS Regency Majalengka and the Government Regency Majalengka. In one side, BAZNAS has independence institutional as non- structural institutions that do not become part from device area. On the side others, government area own function coaching, supervision, as well as not quite enough answer in organization welfare social society. As a result, it appears question important: is the Regency BAZNAS Majalengka must positioned as institutions under coaching government area, as partners Work government area, or as institution

[1] Constitution Number 23 of 2011 concerning Zakat Management, Article 5.
[2]Ibid., Articles 6 and 7.

autonomous which only own connection coordinative with government area. Ambiguity position This can cause overlapping overlap authority, especially in implementation of the poverty alleviation program poverty, aid social, empowerment economy, as well as service to poor and vulnerable communities.

Problems the more complex because the zakat funds managed by BAZNAS are not is part from Budget Regional Income and Expenditures, however is a public fund religious must managed in a way trustworthy, transparent, and accountable. In practice, this This cause dilemma accountability. BAZNAS Regency Majalengka have a line of responsibility to BAZNAS at a higher level high, but at the same time government area own interest to the effectiveness of zakat programs implemented in the region. With Thus, there are potential dualism accountability between accountability in a way vertical to BAZNAS and relations coordinate - horizontal with Government Regency Majalengka.

In a way theoretical, problem This related with development non- structural institutions in system Indonesian state administration. In two decades Lastly, the country formed various external institutions structure formal government for carry out functions certain things that need expertise, independence, and flexibility institutional. Phenomenon This as symptom proliferation state institutions, namely the increase in state organs being formed for fulfil demands specialization function government in the modern era. [3]Institutions such as This often called as non- structural institutions or state auxiliary bodies, namely institution state supporter formed For operate function certain things that are not always can implemented in a way effective by bureaucracy government conventional.[4] Existence *state auxiliary bodies* become part from transformation of *the welfare* state which demands the state to be present in service public in a way more spacious and responsive.[5] However, the existence of non- structural institutions often bring up problem about position law, limits of authority, patterns coordination, as well as mechanism accountability, especially when institution the operate intersecting functions with authority government area.[6]

In the context of the Regency BAZNAS Majalengka, the problem non- structural institutions the No nature theoretical only, but real in practice organization government area. BAZNAS Regency Majalengka is in a special position. In one side, institution This No organization device area and not including in structure bureaucracy Government Regency Majalengka. However, on the other hand, BAZNAS runs function service related public direct with community and support the development agenda area. Such a position cause ambiguity institutional

[3] Jimly Asshiddiqie, *Development and Consolidation of State Institutions Post-Reformation,* Sinar Grafika, Jakarta, 2016, p. 25.
[4]Zainal Arifin Mochtar, *Independent State Institution Dynamics Developments and the Urgency of Restructuring Post- Amendment Constitution,* Rajawali Press, Jakarta, 2016, p. 116.
[5]W. Riawan Tjandra, *Law on Government Facilities,* Cahaya Atma Pustaka, Jakarta, 2014, p. 1.
[6] Ibid. p. 112.

because BAZNAS is brought closer with government area in implementation function social, but no united in structure organization government area.

Ambiguity can cause a number of problems. First, not yet to be clear pattern coordination between BAZNAS Regency Majalengka with Government Regency Majalengka. Second, there is potential overlapping overlap authority in the aid program social, alleviation poverty and empowerment society. In a number of cases, overlap overlap authority between non- structural institutions and OPDs cause conflict policies, program ineffectiveness, and ambiguity accountability.[7] Third, the emergence of dualism accountability because BAZNAS has connection structural with the central BAZNAS, but also located in room coaching and supervision government area. Fourth, not yet optimally synchronization between the zakat program and document planning development region (RPJMD). If no organized and understood in a way clear, condition This can weaken effectiveness zakat management and reduce BAZNAS' contribution in support development area.

Regency Majalengka as areas that have dynamics social and economic need synergy strong institutions between government regions and institutions involved in service social, including BAZNAS. The potential for zakat managed by BAZNAS Regency Majalengka can become source Power important in support development areas, especially in help poor communities, improving access education, support service health, as well as push independence economy society. However, the potential the only can optimized if position, authority, and pattern connection BAZNAS institutions with Government Regency Majalengka understood in a way clear.

On the other hand, still there is difference understanding about BAZNAS's position at the level area. Some of the community view BAZNAS as part from government area Because operate function social and frequent coordinate with government. Meanwhile that, some apparatus government area can view BAZNAS as institution established religious alone and not fully integrated with planning development area. Differences perception This show that construction BAZNAS law and institutions as non- structural institutions in the region Not yet fully understood in a way uniform. As a result, the relationship Work between BAZNAS and the government area potential walk in a way administrative, but not yet fully woke up in framework clear and effective institutions.

2. Research Methods

Study This use method approach juridical normative. Approach juridical normative is study the law that is carried out with method research material library or secondary data consisting of on material primary law, material law secondary, and

[7]Ridwan HR, *State Administrative Law,* Raja Grafindo Persada, Jakarta, 2016, pp. 310–312.

materials law tertiary.[8] Study law normative functioning for find rule laws, principles law and doctrine law to answer issue the law that becomes object research. Approach This used Because focus study directed at analysis position and authority of the Regency BAZNAS Majalengka as non- structural institutions based on law positive that applies moment This as well as construction the law in the future come. According to Peter Mahmud Marzuki, research law normative is a process for find rule laws, principles law, as well as doctrine law to answer issue the law that is being faced. Therefore that, research This put regulation legislation as object main study in analyze position and authority of BAZNAS in system state administration and government area. Type study This is study descriptive-analytical research descriptive-analytical that is research that describes results study in accordance with problems and goals to be achieved as well as analyze it based on theories / opinions of experts and regulations applicable laws.[9] It is called descriptive Because study describe phenomenon law about position and authority of BAZNAS in context government area. It is called analytical Because study No stop at the presentation of norms, but rather analyze suitability between provision law with practice institutions in the Regency Majalengka. Library research was conducted for gather material primary, secondary, and tertiary laws. This method aims build framework theory and discovery construction relevant laws.

3. Results and Discussion

3.1. Position National Alms Agency Regency Majalengka as a Non- Structural Institution

Development the concept of the modern state has give birth to various form state institutions that do not Again limited to branches power executive, legislative, and judiciary. Complexity state duties in realize welfare public demand existence institutions special ones who have function specific support organization government and services public. In the context of said, appears various state institutions formed outside structure government known conventional as *state auxiliary bodies* or supporting state institutions. The existence of institutions the is consequence logical from development draft *modern administrative state* that requires organization state functions in general more effective, professional, and responsive to community needs.[10]

According to Jimly Asshiddiqie, *state auxiliary bodies* is state institutions established by the constitution and regulation legislation operate function certain things that are not can implemented optimally by the main *state organs.* These institutions get authority public from the country and run related tasks with interest public wide, but no placed in structure bureaucracy government usual.

[8]Marzuki, Peter Mahmud. *Legal Research.* Jakarta: Kencana, 2021, p. 35.
[9]Mukti Fajar and Yulianto Achmad, *Dualism Empirical & Normative Legal Research,* Pustaka Pelajar, 2010, p. 11.
[10] Jimly Asshiddiqie, *Op. Cit.,* p. 27.

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[11]In practice post-reform Indonesian state system, phenomena This marked with birth various institution independent and non- structural institutions like General Election Commission, Commission Judicial, National Human Rights Commission, Financial Services Authority, and various supporting state institutions others who have function specific in support state administration.[12]

Within the framework the existence of the National Zakat Collection Agency (BAZNAS) must be understood as part from design modern state institutions that were formed operate function specialized in the field zakat management. In generals normatively, the existence of BAZNAS obtains base law through Constitution Number 23 of 2011 concerning Zakat Management that emphasizes that government establish BAZNAS as institutions that carry out management of zakat national. Provisions the show existence state recognition of zakat as instrument policy the public who have function strategic in support development welfare society. With Thus, zakat management is not Again viewed solely as activity religious in nature private, but rather has become part from system service the public who obtains legitimacy direct from the country.[13]

If reviewed from perspective constitutional law, the formation of BAZNAS shows existence expansion the role of the state in field welfare social (*social welfare function)*. The state does not only on duty create order and security, but also responsible answer for develop instruments that are capable support alleviation poverty, empowerment economy society, as well as equality welfare social. One of the instrument the is zakat which is historical has own function redistribution economy in Islamic society. Therefore Therefore, the formation of BAZNAS is form institutionalization zakat management in system law national so that implementation can ongoing in a way professional, transparent, and accountable.[14]

In the perspective of *the State Auxiliary Bodies* Theory, there are a number of characteristics main thing that can used identify position something state institution. Jimly Asshiddiqie explain that supporting state institutions generally has five characteristics the main thing, namely formed based on regulation legislation, has authority public, running function certain related matters with interest society, is outside structure bureaucracy government conventional, as well as own connection coordinative with other state institutions.[15]

If fifth characteristics the implemented towards the Regency BAZNAS Majalengka, then can concluded that BAZNAS fulfills all over element as *state auxiliary bodies.*

[11]Ibid.
[12]Ibid., p. 30.
[13] Constitution Number 23 of 2011 concerning Zakat Management.
[14]Aminuddin Ilmar, The State's *Right to Control in the Privatization of State-Owned Enterprises,* Kencana, Jakarta, 2012, p. 14.
[15] Jimly Asshiddiqie, Op.Cit., p. 45.

First, BAZNAS was formed based on Constitution Number 23 of 2011 and regulations implementation. Second, BAZNAS has authority public for do collection, distribution, utilization, control and reporting zakat management. Third, the functions carried out related direct with interest public, in particular in field welfare social, empowerment economy people, education, health, and prevention poverty. Fourth, BAZNAS does not including to in structure ministry and organization device area. Fifth, the relationship its institutions with government area nature coordinative and functional, not connection subordinate as valid in bureaucracy government area.[16]

Position of BAZNAS Regency Majalengka as non- structural institutions the more clear if analyzed using the Theory of Authority. In law state administration, authority is the core of every action government Because without existence legitimate authority, every bodily action or official government can considered contradictory with principles legality (*rechtmatigheid van bestuur)*. Philipus M. Hadjon explain that authority government can obtained through three sources, namely attribution, delegation, and mandate. Attribution is giving authority of a nature original by the creator Constitution to an organ of government. Delegation is delegation authority from one organ to another organ accompanied with transition not quite enough answer. As for the mandate is implementation authority by another party on behalf of the grantor mandate without happen transition not quite enough answer law.[17]

Based on theory said, the authority of the Regency BAZNAS Majalengka in a way law originate from authority attribution given directly by law Number 23 of 2011. Authority the covering collection, distribution, utilization, control, and reporting zakat management. There fore sourced from attribution law, then BAZNAS has the authority legitimacy independent and non- interference law depend on the delegation authority from government region. In other words, the existence and authority of BAZNAS is not born from policy Regent Majalengka and Government Regency Majalengka, but rather direct originate from will former Constitution.[18]

Findings the own implications very important law. In practice organization government area often appear perception that BAZNAS is part from Local Government because the administrator inaugurated by the head areas and various the program synergize with development programs area. However, if analyzed based on source his authority, perception the No right. The government Regency Majalengka get authority based on principle decentralization as arranged in Constitution Number 23 of 2014 concerning Regional Government, while BAZNAS

[16]Ibid.
[17] Philipus M. Hadjon, et al., *Introduction to Indonesian Administrative Law,* Gadjah Mada University Press, Yogyakarta, 2011, pp. 130–131.
[18]Nurul Qamar and Farah Syah Rezah, " Authority As Instrument Implementation Governance in the Rule of Law System ", *Asas Wa Tandhim,* Vol. 2 No. 2, 2023, p. 204.

obtains authority in a way direct from Constitution Number 23 of 2011 concerning Zakat Management. Differences source authority the show that both of them is subject law different publics although own objective service a relatively small society The same.[19]

More further, theory authority also confirms the importance of limitations *of* authority in organization government. Every state institution only can act in room scope authority granted by law. In the context of BAZNAS, the principle the reflected in prohibition do external actions authority management of zakat that has been determined law. Concept This known as principle *ultra vires,* namely prohibition for something institution act exceeding the limits of the authority granted to him. [20]Therefore that, even though BAZNAS has function broad social, implementation his authority still must confined to space scope management of zakat, infak, alms and social funds religious other as arranged in regulation legislation.

From the side connection institutional, position of BAZNAS Regency Majalengka show the existence of a relationship model that is coordinative and functional with Government Regency Majalengka. Relationship the appear Because second institution own slices the same goal, namely increase welfare society and reduce level poverty. However Thus, the similarities objective the No change the status of each institution. The government area still operate authority based on principle autonomy region, while BAZNAS runs authority based on attribution laws in the field of zakat management. With Thus, a relationship is formed is not connection superiors and subordinates, but rather connection partnership institutional in framework *collaborative governance.*[21]

Based on overall description said, can concluded that in a way legal BAZNAS Regency Majalengka is non- structural state institutions which include in category *state auxiliary bodies.* Their position be outside structure Government Regency Majalengka and obtained authority in a way attribution direct from Constitution Number 23 of 2011 concerning Zakat Management. Therefore that, BAZNAS does not can qualified as Organization Regional Devices and institution community normal. Position the positioning BAZNAS as state instruments that run function public in the field zakat management with connection institutional nature coordinative and functional to government area in frame support realization welfare public as mandated state objectives in Opening The 1945 Constitution of the Republic of Indonesia.

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[19]Ibid.
[20]Sri Nur Hari Susanto, " The Prohibition of Ultra Vires (Exces De Pouvoir) in Government Actions ", *Administrative Law & Governance Journal,* Vol. 3 Issue 2, 2020, p. 262.
[21]Gunawan Widjaja and Handojo Dhanudibroto, " Coordination Between Government Agencies and Effectiveness Policy Welfare ", *Sibatik Journal,* Vol. 4 No. 7, 2025, pp. 1324.

3.2. Authority National Alms Agency Regency Majalengka in Zakat Management

Authority is the most basic element in organization governance and implementation function public by a state institution. In a state of law (*rechtstaat)*, every action carried out by bodies or official public must own base legitimate authority based on regulation legislation. Without existence base authority said, then actions taken can categorized as violation of law principles legality (*principle of legality)*. Therefore that, for understand position of the National Alms Agency (BAZNAS) Regency Majalengka in system Indonesian state administration, is required analysis to source, form, space scope and limits of the authority it has.

According to Philipus M. Hadjon, authority (*bevoegdheid)* is power laws provided by regulations legislation to government organs do action law public. In law state administration, authority can obtained through three way, namely attribution, delegation, and mandate. Attribution is giving authority of a nature original by the creator Constitution to a state organ. Delegation is delegation authority from one organ to another organ that accompanies it with transition not quite enough answer. Meanwhile mandate is implementation authority by another organ on behalf of the grantor mandate without happen displacement not quite enough answer law.[22]

Theory of authority the become instrument very important analysis in study This Because problem main thing studied No only about the existence of BAZNAS as non- structural state institutions, but also regarding base legitimacy authority held by the Regency BAZNAS Majalengka in operate function zakat management. With use theory authority, can know whether BAZNAS's authority comes from from attribution law, delegation from government center, or mandate from government area.

In a way normative, basic law BAZNAS's authority is contained in in Constitution Number 23 of 2011 concerning Zakat Management. Law the positioning BAZNAS as institutions that carry out management of zakat national which has task do planning, implementation, control, reporting and accountability to collection, distribution, and utilization of zakat. Provisions the show that BAZNAS's authority is not born from policy administrative government area and delegation authority from ministry certain, but rather direct given by the former Constitution.[23]

If analyzed using the Theory of Authority Philipus M. Hadjon, then authority held by the Regency BAZNAS Majalengka including in category authority attribution. This is caused by Because source authority the originate direct from Constitution Number 23 of 2011 which specifically explicit give authority to BAZNAS for do zakat management. Authority attribution is form the strongest authority Because

[22] Philipus M. Hadjon, et al., *Introduction to Indonesian Administrative Law,* Gadjah Mada University Press, Yogyakarta, 2011, pp. 130–131.
[23] Constitution Number 23 of 2011 concerning Zakat Management.

attached in a way directly to the institution that received it and not depends on the existence of other institutions. With thus, legitimacy authority of the Regency BAZNAS Majalengka No depends on the decision Regent Majalengka and government area, but rather originate direct from will former Constitution as state representation.[24]

Findings the has an important meaning in explain position of BAZNAS Regency Majalengka in system government area. During this time Still there is assumption that BAZNAS is part from government area due to the lifting process BAZNAS leadership involved head area and because part big the program related with a development agenda area. However if reviewed from source his authority, assumption the No right. The government area get authority based on principle decentralization as arranged in Constitution Number 23 of 2014 concerning Regional Government, while BAZNAS obtains authority based on attribution given directly by law Number 23 of 2011 concerning Zakat Management. Therefore that, in a way BAZNAS law and government area are two subject law different publics although in practice often Work The same in field welfare social.[25]

Besides showing that BAZNAS's authority is sourced from from attribution theory authority can also be used analyze possibility existence authority delegation or mandate in implementation BAZNAS Regency duties Majalengka. Based on results analysis to provision Constitution Number 23 of 2011 and various regulation its implementation, no found existence construction the law that shows that BAZNAS's authority is results delegation from government area and ministry certain. Likewise, BAZNAS's authority is not can categorized as mandate Because in operate BAZNAS's duties are not act on behalf of the government area or on behalf of the official government certain. On the other hand, BAZNAS acts on behalf of the institution Alone based on authority that has been granted by law.

With thus can confirmed that construction authority of the Regency BAZNAS Majalengka is authority attribution of a nature independent (*independent authority)*. Consequently, everything action the law carried out by BAZNAS must accountable based on provision the law that regulates BAZNAS, not based on mechanism accountability government area. Findings This at a time strengthen argumentation that BAZNAS is non- structural state institutions that have autonomy institutional in operate task zakat management.

Although thus, the authority held by BAZNAS is not authority that is not limited. In a state of law, every authority always limited by the principles legality and principles general good governance. Philipus M. Hadjon confirm that use authority must always in accordance with objective giving authority (*specialiteitsbeginsel)*

[24]Nurul Qamar and Farah Syah Rezah, " Authority As Instrument Implementation Governance in a Legal State System ", *Asas Wa Tandhim: Journal of Law, Education and Socio-Religious Affairs,* Vol. 2 No. 2 of 2023, p. 204.
[25]Ibid.

and not may used outside room scope that has been determined by regulations legislation. [26]Therefore that, BAZNAS's authority is only can used for objective management of zakat, infak, alms and social funds religious other as determined in Constitution Number 23 of 2011.

Limits of authority the related close with principle *ultra vires* in law state administration. Principles *ultra vires* forbid something state institutions carry out external actions authority granted by law. According to Sri Nur Hari Susanto, actions that exceed authority (*exces de pouvoir)* can result in action the lost legitimacy the law Because done without base legitimate authority. [27]In the context of the Regency BAZNAS Majalengka, principles This become important ensure that all programs and policies implemented still is at in corridor zakat management and not entering the area of authority that is task government area or organization device area.

Analysis against the limits of authority the show that BAZNAS is indeed own relatedness close with welfare programs social government area, however No means that BAZNAS can take over function government area. Assistance program economy productive, assistance education, assistance health and prevention poverty that is run by BAZNAS must still implemented in framework utilization of zakat funds and not as implementation affairs government area. In other words, what happens is intersection object service public, not intersection source authority.

In perspective theory authority, conditions the show that between BAZNAS Regency Majalengka and the Government Regency Majalengka indeed No happen overlapping overlap authority (*overlapping authority)*, but rather only happen slices function service public (*overlapping function)*. Government area running welfare programs based on authority decentralization and APBD financing, while BAZNAS runs welfare programs based on authority attribution and financing of zakat funds. Differences source authority and resources financing the become indicator important differentiate room scope authority second institution.

More further, theory authority also emphasizes that every authority public must accompanied by with mechanism accountability. Authority without accountability potential cause abuse abuse *of power.* In the context of BAZNAS Regency Majalengka, accountability realized through obligation reporting to BAZNAS RI, sharia audit, financial audit, and accountability to public as the party who pays zakat (*muzakki)*. This is show that even though BAZNAS is not part from

[26] Philipus M. Hadjon, *Op.Cit.,* p. 135.
[27]Sri Nur Hari Susanto, " The Prohibition of Ultra Vires (Exces De Pouvoir) in Government Actions (Comparative Study) Concept Between Anglo-Saxon Legal System and Continental Legal System)", *Administrative Law & Governance Journal,* Vol. 3 Issue 2, 2020, p. 262.

government area, implementation his authority still is at in system supervision law that aims ensure transparency and accountability zakat management.[28]

Based on all over description the can concluded that authority of the Regency BAZNAS Majalengka is authority attribution given in a way directly by law Number 23 of 2011 concerning Zakat Management. Authority the nature independent and not originate from delegation and mandate government area. Therefore that, BAZNAS has legitimacy standing law Alone as non- structural state institutions in carry out function zakat management. However Thus, the implementation authority the still limited by the principle legality, principles specialization, and principles *ultra vires* so that No can used outside room scope that has been determined by law.

3.3. Relationship Authority Between Baznas Regency Majalengka and the Regency Government Majalengka

In the system modern state administration, implementation state function does not always done in a way directly by the government as holder power executive. Complexity problem social, economic and welfare public push birth various state auxiliary bodies *that* are provided authority certain help the country in reach objective government. Presence institutions the show that organization modern government does not Again relationship-oriented hierarchical only, but put forward pattern connection coordinative, collaborative, and functional between state institutions.

In context zakat management, BAZNAS is one of the state institutions that were formed support implementation function national welfare through collection, distribution, and utilization of zakat funds. At the same time, the Government Regency Majalengka based on Constitution Number 23 of 2014 concerning Regional Government also has authority in field welfare social, empowerment community, prevention poverty, education, health, and development economy society. Conditions the cause meeting function between BAZNAS and the government an area that is at one side open room synergy, but on the other hand has the potential cause problem regarding the limits of authority of each institution.

If analyzed using the Theory of Authority, the relationship between BAZNAS Regency Majalengka and the Government Regency Majalengka indeed leave from source different authorities. The government Regency Majalengka get authority based on principle decentralization provided by law Regional Government. Authority the is form delegation affairs government from government center to area in frame organization autonomy area. On the other hand, BAZNAS obtains authority in a way attribution direct from Constitution Number 23 of 2011

[28]Muhamad Habibullah AR., et al., " Authority and Responsibility of Government in Constitutional Law", *Hutanasyah : Journal of Constitutional Law,* Vol. 3 No. 2, 2025, p. 87.

concerning Zakat Management. With thus, in a way theoretical No there is connection subordinate between BAZNAS and the Government Regency Majalengka Because both of them get authority from source different laws.[29]

Difference source authority the own implications very important law. In law state administration, a institution only can act in room scope authority granted by regulations legislation. Therefore that, the Government Regency Majalengka No own authority intervene implementation task the main points and functions of BAZNAS which have been determined by law. On the other hand, BAZNAS also does not can operate affairs government the area that becomes authority exclusive government area. Principle This is consequence from principle legality that places authority as base main for every action government.[30]

Although thus, in practice organization government area found existence slices function between BAZNAS Regency Majalengka and the Government Regency Majalengka. Programs run by BAZNAS such as help education, assistance health, home worthy inhabit, empowerment economy mustahik, assistance humanity, and alleviation poverty in essence own same goal with various programs implemented by the government area through organization device area related. Conditions the often cause assumption that happen overlapping overlap authority (*overlapping authority)* between second institution.

However if analyzed more deep using the Theory of Authority, which is actually happen is not overlapping overlap authority, but rather overlapping overlap object service public (*overlapping function)*. Government area running welfare programs based on authority decentralization with source financing originating from from Budget Regional Revenue and Expenditure Budget (APBD). Meanwhile that, BAZNAS runs a welfare program based on authority attribution with source financing originating from from zakat, infak, alms and social funds religious others. With however, although object intended service the same, namely society, basic authority and resources financing different.[31]

Findings This become important Because show that connection between BAZNAS and the Government Regency Majalengka No can understood in framework competition authority, but rather in framework synergy authority. In perspective law state administration, two institutions that have objective service the same public but originate from source different authorities must build mechanism coordination so that implementation function public can walk in a way effective

[29] Philipus M. Hadjon, et al., *Introduction to Indonesian Administrative Law,* Gadjah Mada University Press, Yogyakarta, 2011, pp. 130–131.
[30]Nurul Qamar and Farah Syah Rezah, " Authority As Instrument Implementation Governance in the Rule of Law System ", *Principles of Wa Tandhim,* Vol. 2 No. 2 of 2023, p. 204.
[31]Muhamad Habibullah AR., et al., " Authority and Responsibility of Government in Constitutional Law", *Hutanasyah : Journal of Constitutional Law,* Vol. 3 No. 2 of 2025, p. 87.

and efficient. Coordination the required for avoid program duplication, increasing effectiveness use source power, and expand range service to public.[32]

Analysis the in line with *the State Auxiliary Bodies* Theory put forward by Jimly Asshiddiqie. According to theory this, relationship between supporting state institutions and institutions government in general nature coordinative and functional, not hierarchical. Supporting state institutions formed for help the country run function certain things that require specialization and flexibility institutional. Therefore that, success supporting state institutions No measured from level its subordination to government, but rather from effectiveness connection coordination that is built with other state institutions.[33]

In context Regency Majalengka, BAZNAS's position as non- structural institutions show that ideal relationship with government area is connection partnership institutional *partnership.* Relationship the can realized through alignment of poverty alleviation programs poverty, exchange of recipient data benefits, collaboration in empowerment economy society, as well as integration of zakat programs with development agendas area. Form connection like This allows each institution still maintain independence his authority without reduce effectiveness implementation service public.

In perspective this, BAZNAS can viewed as instruments of a functioning welfare state strengthen capacity government in overcome poverty and inequality social. The zakat utilization programs implemented by BAZNAS are essentially is part from implementation function the welfare of the country because aim increase quality life society, expanding access education and health, as well as strengthen independence economy mustahik. Therefore that, the relationship between BAZNAS and the Government Regency Majalengka indeed is connection between welfare state instruments that have the same goal, namely increase welfare public.[34]

From the perspective *Welfare State,* the existence of BAZNAS even can viewed as form innovation institutional in organization welfare social. Different with government programs that depend on the APBN and APBD, BAZNAS utilizes zakat instruments as source Power social origin from community and returned to public in form of empowerment program. This model show that function state welfare is not always must executed through mechanism fiscal government, but also can

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[32]Gunawan Widjaja and Handojo Dhanudibroto, " Coordination Between Government Agencies and Effectiveness Policy Welfare ", *Sibatik Journal,* Vol. 4 No. 7 Year 2025, p. 1324.
[33] Jimly Asshiddiqie, *Op. Cit.,* p. 45.
[34]Marsudi Dedi Putra, " Welfare State in Pancasila Perspective ", *LIKHITAPRAJNA Journal Scientific,* Vol. 23 No. 2 Year 2021, p. 142.

done through mechanism redistribution social based religion institutionalized by the state.[35]

Based on results analysis can found that even though the Regency BAZNAS Majalengka and the Government Regency Majalengka own object the same service in the form of improvement welfare society, but both of them get authority from source different laws. Therefore that, the relationship that occurs is not *overlapping authority* (overlapping overlap authority), but rather *overlapping function* (intersection) function service public). Consequently, the relationship model ideal institution is not connection hierarchical, but rather connection coordinative-functional based *collaborative governance* in welfare state framework.

4. Conclusion

BAZNAS Regency Majalengka in a way juridical is part from the National Zakat Amil Agency system was formed based on Constitution Number 23 of 2011 concerning Zakat Management. Its Position is non- structural state institutions (*state auxiliary bodies)* formed by the state to carry out function management of zakat national. As supporting state institutions, BAZNAS has characteristics formed based on regulation legislation, implementing function public, have authority granted by the state, as well as be outside structure bureaucracy government area. Position the show that the Regency BAZNAS Majalengka No is Organization Regional Apparatus (OPD), not institution community, and not an organization religious usual, but non- structural state institutions that have legitimacy law direct from Constitution Number 23 of 2011. Therefore that, the relationship its institutions with Government Regency Majalengka nature coordinative and functional, not subordinate or hierarchical. The authority held by the Regency BAZNAS Majalengka is authority attribution given in a way directly by law Number 23 of 2011 concerning Zakat Management. Based on theory authority Philipus M. Hadjon, authority the No is results delegation and mandate from government area or government center, but rather authority original provided by the manufacturer law. Authority attribution the covering function planning, implementation, control, reporting, and accountability in collection, distribution, and utilization of zakat. With Thus, BAZNAS Regency Majalengka own legitimacy independent law in operate duties and functions as zakat managers. However Thus, the implementation authority the still limited by the principle legality, principles specialties and prohibitions act beyond authority (*ultra vires)* as applicable principles in law state Administration.

[35]William Beveridge, *Social Insurance and Allied Services,* HMSO, London, 1942, p. 6–7.

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