



MOSQUE-BASED ZAKAT FITRAH: PROBLEMS OF IMPLEMENTATION

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ARTICLE INFO	ABSTRACT
Date received : 28 Oct 2022 Revision date : 19 Nov 2022 Date received : 29 Nov 2022	<i>This examination plans to decide the execution of the assortment and conveyance of zakat fitrah which has been done by mosques in Binjai City. This exploration will audit top to bottom the zakat assortment and strengthening programs. This examination additionally contains an evaluative component, to give an assessment to mosque managers viewing the viability and productivity as well as the advantages got by mustahik from the execution of the zakat fitrah dispersion program. This examination utilizes a subjective exploration strategy. The creator will make sense of top to bottom the discoveries that the creator has acquired in the field, and afterward give a translation, and orchestrate it deliberately so it is straightforward. Responsibility for the administration of infaq zakat as far as strategy making is great, where the mosque's amil or BKM generally hold gatherings when strategy choices are made, however they are never reported in a composition and get formal endorsement. The system for gathering and dispersing zakat fitra is great and responsible.</i>
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INTRODUCTION

Zakat is one of the primary instruments of Islamic money. The zakat that Allah expects of each and every Muslim will bring financial advantages, particularly for individuals with a frail monetary level. Zakat is partitioned into two classifications, to be specific zakat on abundance and fitrah. Property zakat is given by a Muslim on the responsibility for property he claims. Zakat on resources can then be additionally characterized into a few classes. This variety in zakat on resources is affected by the intricacy of society's monetary practices. As monetary practices create, expanding the quantity of classes of zakat on assets is conceivable. Zakat fitrah is zakat that should be paid by each Muslim to purge the spirit.

Each living Muslim from the age of one month to many years is obliged to pay zakat fitrah as long as he falls into the muzaki class. Muhammad container Qasim al-Ghazi made sense of that there were three things that caused the ruin of the compulsory zakat regulation, specifically: 1) Islam. 2) the ideal opportunity for zakat fitrah has shown up, specifically the month's end of Ramadan and the start of the period of Shawwal. 3) have essential food past day to day needs. Zakat fitrah capabilities to decontaminate the individual who is fasting from things that discolor the quick, as in the accompanying hadith: " From Ibn Abbas, Rasulullah SAW required zakat fitrah as a filtration for individuals who quick from futile and messy words, as well as nourishment for individuals "Needy individuals. Whoever gives it out before the Eid al-Fitr petition, then it is zakat gotten. On the off chance that he gives it out after the Eid al-Fitr supplication, it becomes standard aid," (HR Abu Dawud and Ibnu Majah). Zakat fitrah is required for all Muslims who can satisfy it. How much zakat fitrah that should be paid per individual is one sha', the worth of which is equivalent to 2.5 kilograms of rice, wheat, dates, sago, and so on. or then again 3.5 liters of rice acclimated to day to day individual utilization. In a bona fide Hadith described by Imam Ahmad, Bukhari, Muslim and Nasa'i from Ibn Umar that the Courier of Allah has made it compulsory to pay zakat fitrah of one sha' of dates or sha' of wheat to workers, free individuals, men, ladies, youngsters, and Muslim grown-ups.

Giving over zakat fitrah should be possible by giving it straightforwardly to the mustahik or giving it over to the mosque or zakat the executives association. Most Indonesians hand over their zakat fitrah through mosques as opposed to zakat the executives associations or straightforwardly to mustahik. This



public premium isn't joined by great responsibility, particularly for announcing parties, BAZNAS Indonesia expressed that the consequences of zakat assortment that have been effectively caught are still exceptionally distant from the current potential. This peculiarity is reasonable that numerous zakat assortment rehearses are not summarized by Baznas. Scientists found that from Of the 193 mosques, just 10 mosques presented their zakat fitrah reports to BAZNAS. Scientists directed an examination of mosque executives to figure out the reason for this peculiarity and the specialists observed that mosque directors were hesitant to manage BAZNAS in light of the fact that they would have rather not given over the zakat fitrah they got to be overseen by BAZNAS, while as per BAZNAS' proclamation simply need a monetary report.

METHOD

This examination utilizes a subjective technique with a sort of field study (Fieldresearch), field study is research in which information is gathered from the field (research area), at the end of the day the information got is essential information. This exploration additionally utilizes graphic logical examination strategies by depicting obviously and exhaustively the peculiarities at the core of the issue without making speculations or doing factual estimations. In particular, this exploration expects to make sense of and depict the act of gathering and dispersing zakat fitrah completed by mosques in the city of Binjai. The factors analyzed in this exploration are issues and answers for the Covid episode. The pointers are as per the following:

1. Mosque zakat fitrah assortment program.
2. Mosque zakat fitrah dispersion program.
3. Responsibility for zakat fitrah the board.

The information assortment method in this examination is by utilizing meetings and documentation. Specialists will meet with mosque directors and Binjai City BAZNAS executives.

RESULT AND DISCUSSION

1. General Condition of Mosques in Binjai City

BAZNAS expressed that in Binjai City there are 193 dissipated in different corners of the city with phenomenal framework, like enormous, solid and brilliant structures, outfitted with complete offices, for example, parking garages furnished with CCTV for security, complete and clean latrines or washrooms. , furthermore, a few mosque insides are likewise furnished with cooling (AC).

This skilled framework is a flat out pointer that the administration of mosques in the city of Binjai is upheld by enormous monetary strength, where this monetary strength is the consequence of gathering zakat, infaq and aid reserves. It just so happens, contributions and infaq are overseen independently by the mosque the board in the city of Binjai, where donations and infaq are the power of the mosque success body (BKM) while zakat is liable for the zakat the executives unit (UPZ). The UPZ is affirmed or formed by the BKM the executives who then requests endorsement from BAZNAS Binjai City with the system that the mosque BKM conforms to BAZNAS in regards to the UPZ the board, then, at that point, BAZNAS issues a choice letter to sanction the UPZ the executives.

2. Collection and distribution of Zakat Infaq and Alms to Mosques in Binjai City

The assortment of infaq and charity did by the mosque is as per the following;

- 1) Spot gift boxes around the mosque building.
- 2) Give declarations to the assembly or local area around the mosque by means of mouthpiece
- 3) Make a devout foundation development to do specific social exercises.

Zakat assortment in mosques in the city of Binjai is by and large just zakat fitrah, it is exceptionally uncommon for individuals to give up their shopping center zakat to the mosque. As indicated by zakat chiefs at a few mosques, individuals like to give their shopping center zakat straightforwardly to individuals around them. The technique for gathering zakat fitrah is as per the following;

- 1) Open a reception stand after every fardu prayer during the month of Ramadan alternately
- 2) Always urge the public to always pay their zakat fitra as soon as possible during tarawih prayers.

The use of infaq and alms funds can be divided into two purposes, namely financing mosque operations and social activities. Alms infaq funds used to finance mosque operations can be detailed as follows;

- 1) Beautify the mosque building
- 2) Wages for mosque takmir/ marbot
- 3) Ustad's lecture fee (Friday/routine recitation)
- 4) Pay the electricity bill



5) Pay the water bill

The use of infaq and alms funds for social activities is as follows;

- 1) Fund regular recitation activities once a week.
- 2) Helping orphans who live around the mosque.
- 3) Helping the poor who live around the mosque.

3. Characteristics of Amil in Mosques in Binjai City

The characteristics of mosque amil can be viewed from age, occupation and level of education as follows;

1) The average age of mosque amils is over 50 years, there are several mosques that have 1 or 2 amils who are under the age of 50 years, but there is not a single mosque that has amils who are under 40 years old.

2) The jobs held by mosque amil are quite diverse, such as builders, teachers, entrepreneurs, etc., but overall the amil have retired from their jobs.

3) The highest level of amil education is Strata 1, high school, to elementary school.

4. Application of Accounting to Mosque Financial Reports

The bookkeeping rehearses completed by the amils are still exceptionally basic. All amil at mosques in Binjai City have hardly any familiarity with PSAK 45 as well as PSAK 109. Mosque amil for the most part just record cash in and out physically in one book, despite the fact that there are as of now few mosques that have kept cash in and out utilizing the MS Word application which is then printed to be put on the mosque wall or gave over to the mosque assembly. Amil mosques have various records for recording gifts and zakat. Coming up next is an illustration of mosque bookkeeping rehearses.

2. Discussion

Responsibility for the administration of zakat, infaq and shadaqah (ZIS) depends on 2 (two) standards, specifically hablumminAllah and hablumminannash or what is known as the relationship to Allah, Lord of the universe, and the relationship to people. The rule of hablumminAllah is responsibility to Allah SWT. As Allah says in Surah Al Luqman refrain 16 which makes sense of that Allah will request liability regarding each activity that people do on the planet. The standard of hablumminannash is amil's liability to partners. The standard of hablumminannash can be partitioned into two viewpoints, in particular outer and inner. The inner viewpoint is responsibility to the mosque heads, BAZNAS, while the outside viewpoint is responsibility to the gathering or givers.

Parts of strategy, component, the board and revealing are perspectives that should be represented by mosque chiefs, where consideration is the technique taken in deciding an approach. These thoughts generally occur in a helpful way without extraordinary struggle of assessment, however the shortcoming is the absence of documentation in regards to the execution of the considerations, for example, photographs, participation records and meeting minutes. Consultation members seldom report the gathering choices taken, despite the fact that this doesn't significantly influence the execution of the approach. This demonstrates that the mosque as a non-benefit association isn't officially precise. This managerial issue will affect the drawn out manageability of the association while rebuilding happens.

The activity of collecting and distributing zakat is differentiated from the activity of collecting and distributing infaq and alms. The zakat committee is formed by deliberation and can stand on its own as a separate committee but remains accountable to the mosque management. The committee that was formed was formalized in a SK document and then given to BAZNAS to be ratified as the manager of UPZ BAZNAS. The locus of zakat collection in mosques is still zakat fitrah. This is due to the dominant community culture of giving charity directly to mustahik, rather than channeling it through other people.

The method for collecting zakat fitrah is carried out using several methods such as: appealing to the congregation to immediately fulfill or pay zakat fitrah when they are about to perform tarawih prayers, usually this is done in the second week of the month of Ramadhan, then after completing the fardu prayer the officers take turns guarding the zakat fitrah reception booth waiting for the congregation to pay their zakat fitr. The obstacle that arises in this practice is the lack of availability of activity documents such as receipts. The muzaki do not receive receipts for zakat fitra which have been submitted as proof of transactions. Receipts should be valid evidence and have an important function as supporting evidence for the recapitulation of zakat fitrah collection carried out by the mosque.

The time for giving zakat fitrah is one or two days before the Eid al-Fitr holiday. Mosques hand over zakat fitrah two days before Eid al-Fitr so that mustahik still have enough time to shop for Eid al-Fitr needs, and hand over zakat fitrah one day before Eid al-Fitr because zakat fitrah should be used by mustahik to meet needs on Eid al-Fitr. So the mosque management is worried that the zakat fitra will be used up before the Eid al-Fitr holiday.



Mosques have two techniques for appropriating the zakat fitrah that has been gotten. The primary technique is for the mosque the board to give zakat fitrah straightforwardly to the mustahik's home, and the subsequent strategy is to ask the mustahik to come straightforwardly to the mosque, where already the mosque the executives had given coupons to the mustahik, so that when the mustahik come to the mosque, trade will be done, the mustahik will give the coupon. gotten, and the official will give the zakat fitrah that is qualified for be gotten.

Amil acquired data in regards to mustahik information by speaking with the top of the climate. This action is completed to refresh mustahik information occasionally, so the zakat given is accurate, taking into account the versatility of occupants who can move starting with one region then onto the next. The top of the area generally refreshes his occupants who can be classified as mustahik and afterward gives it to the mosque. The mustahik determination strategy rehearsed by this mosque is a marker that the circulation of zakat reserves is done actually and productively, however this training isn't upheld by great organization where there is no campaign book that records mustahik appropriation exercises, or substantial proof that zakat reserves have been gotten. given over to the mustahik, so it is truly workable for there to be deception or missteps in the conveyance of zakat reserves.

Infaq and aid are by and large gathered by setting gift boxes around the mosque, however mosque executives likewise use recitation occasions to gather infaq assets by sorting out devout foundation developments, and mosque directors can likewise utilize amplifier offices to make declarations if the administration has any desire to hold an occasion or needs to completing mosque redesigns to request local area support in giving over a portion of their fortune to be given to the mosque, and there are likewise a few mosque supervisors who have wanted to open a mosque specialty unit where the returns of this business will later go into the mosque's depository. This thought should be joined by great and expert administration with the goal that the business possessed by the mosque can win the opposition (Rianto et al., 2020).

Infaq and alms are used for various mosque needs, such as to pay for the operational needs of the mosque, such as water, electricity, then to finance events for holding routine recitations or grand recitations, as well as to organize social activities in the community such as compensation for orphans or poor widows around the mosque. . This is proof of the mosque management's commitment to being responsible for the management of zakat infaq and alms funds, which then becomes a big homework for mosque administrators, namely controlling the administration of the management of zakat infaq and alms funds, as a medium for distributing information on activities that have been carried out. This is due to the phenomenon of several transactions that do not have documentation such as receipts or receipts, and is exacerbated by the loss of proof of purchases because they are not stored properly.

Transparency and honesty are the main principles in mosque financial reporting. This principle requires mosques to be able to present comprehensive and credible information regarding the management of zakat infaq and alms that has been carried out. The output of this transparency and honesty is a trustworthy and professional nature, which has been mandated by Allah in the Qur'an Surah Al-Baqarah verse 282, so this principle must be truly implemented by mosques. Credible financial reports will also increase public trust so that it can trigger people's desire to pay their zakat and alms to the mosque due to the sense of comfort that trust creates.

The zakat fitrah report and the infaq and charity report are introduced in two distinct reports. This distinction in detailing is because of various administration among zakat and infaq. These two monetary reports are very basic. The chief records approaching cash, active cash and remaining money in one book. It just so happens, numerous zakat fitrah supervisors don't report the consequences of gathering and conveying zakat fitrah to BAZNAS, despite the fact that as per UPZ guidelines, mosques that have been supported by BAZNAS are expected to give monetary reports to BAZNAS. In view of records gave by BAZNAS, Binjai City, there are just 10 UPZs that give monetary reports.

This peculiarity shows that mosque directors actually don't understand the earnestness of detailing zakat fitrah. This exploration found that there had been a misconception between the mosque the board and BAZNAS, where the mosque the executives expected that BAZNAS was requesting zakat subsidizes that had been gathered by the mosque, despite the fact that what BANAS was really looking for was monetary revealing just, while the zakat finances that had been gathered were given opportunity to the mosque. to circulate it. This is finished to work on the nature of giving an account of the acknowledgment of zakat assortment broadly.

The type of the monetary reports delivered is as yet not as per bookkeeping standards or doesn't fulfill the guidelines of PSAK 109 or PSAK 45, so the data created isn't far reaching and believable. Routine month to month and yearly reports are accounted for just depicting the receipt and consumption of zakat and infaq reserves. This is brought about by the exceptionally insignificant nature of assets. None of the



mosque administrators have sufficient information with respect to bookkeeping, so the reports created are just shallow.

This monetary report is then distributed orally not long before Friday supplications, or at the recitation occasion, as well as recorded as a hard copy by joining the monetary report to the wall or straightforwardly composing the monetary report on a whiteboard which will then be deleted intermittently. This is finished to give data to the gathering so the assemblage knows how much zakat infaq gathered and what the assets were utilized for so it can make a feeling of trust from the assemblage in the mosque the board, and explicitly for zakat fitrah it will be reported orally or recorded as a hard copy. In a second, I will play out the Idhul Fitr petition.

CONCLUSION

The ends that can be drawn from this exploration are as per the following.

1. The board of zakat and infaq at mosques in the city of Binjai is discrete where the zakat director gets a S.K from BAZNAS Binjai City
2. Zakat the executives at mosques is for the most part just as zakat fitrah
3. Responsibility for the administration of zakat infaq as far as strategy making is great, where the mosque's amil or BKM generally hold gatherings when strategy choices are made, however they are never reported in a composition and get formal endorsement.
4. The component for gathering and conveying zakat fitra is great and can be represented
5. Mosques generally give data to the gathering with respect to the administration of zakat and infaq verbally.

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