

ZAKAT FITRAH DISTRIBUTION THROUGH THE LENS OF ZAKAT MANAGEMENT: A CASE STUDY OF ZAKAT FITRAH DISTRIBUTION AT MASJID ANSARIAH SEBAKUNG

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ABSTRACT

This study examines the zakat fitrah distribution mechanism at Masjid Ansariah Sebakung and evaluates its alignment with ideal zakat management principles. Using a qualitative single case study design, data were collected through in-depth interviews, direct observation, and documentation review, then analyzed via Miles et al.'s interactive model with source triangulation ensuring validity. The findings reveal a structured distribution process, encompassing committee formation, collection, recording, beneficiary identification, and pre-Eid disbursement, supported by strong community social capital. However, critical gaps persist in formal accountability reporting, standardized beneficiary verification, and impact evaluation. This study contributes a novel insight that technical operational success does not constitute comprehensive zakat governance, thereby advancing the theoretical understanding of mosque-based zakat institutions in informal community settings. Context-sensitive operational guidelines for such institutions are urgently needed. These findings carry significant implications for SDG 1 (poverty eradication) and SDG 10 (reduced inequalities), positioning mosque-level zakat practices as underexplored yet consequential mechanisms in sustainable development discourse.

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INTRODUCTION

Masjid Ansariah Sebakung is a community-based religious institution that routinely organizes zakat fitrah management every Ramadan. The mosque operates through a well-structured administrative organization, encompassing leadership, secretariat, financial, and operational members, enabling zakat activities to be carried out in a coordinated manner. In practice, muzakki submit their zakat directly to designated committees, all receipts are systematically recorded, and the entire collected zakat is successfully disbursed to mustahiq prior to the Eid al-Fitr prayer. The community widely regards this process as smooth, equitable, and timely.

However, technical disbursement success alone does not constitute comprehensive zakat management. Ideal zakat governance requires standardized operational criteria encompassing organization, accountability, and equitable distribution (Zam Zam & Nurhaida, 2025). Without transparent reporting systems, apparent success risks remaining institutionally unaccountable (Hadi et al., 2024). Substantive success demands the real application of accountability principles, not merely quantitative disbursement achievement (Irwansyah & Retnowati, 2023), and mosque-level institutions should possess clear legal standing to ensure institutional sustainability (Cahyani & Iqbal, 2025).

A significant gap therefore emerges between factual conditions and ideal standards. While distribution at Masjid Ansariah Sebakung appears successful, it remains unclear whether this reflects sound zakat management or is simply sustained by local socio-cultural factors without structured governance. This gap warrants systematic academic inquiry.

Existing research on zakat management has grown substantially, yet predominantly focuses on formal institutions such as BAZNAS and LAZ at national and regional scales (Riswandi et al., 2024; Mokodenseho et al., 2024). Studies connecting zakat to the Sustainable Development Goals confirm its potential for supporting SDG 1 and SDG 10 (Arwani et al., 2024; Prasojoharto et al., 2026). In mosque-based zakat research, Pranata & Maulana (2024) identified transparency and community participation as critical determinants of effective distribution, while Ridani et al. (2025) exposed widespread regulatory non-compliance in mosque-level collection units. Mukhid (2024) further noted that zakat's developmental impact remains constrained by insufficient institutional awareness.

Despite this growing literature, research specifically examining zakat fitrah distribution at the mosque level through a comprehensive management framework, integrating planning, organizing, implementation, and evaluation, remains scarce. No prior study has investigated the degree of alignment between factual distributional success at a community mosque and ideal zakat management principles, including formal accountability, standardized mustahiq identification, and measurable impact evaluation. This study occupies that distinct position, contributing a contextually grounded analytical framework applicable to grassroots zakat governance in Indonesia, with direct implications for SDG 1 and SDG 10.

Based on the foregoing, this study addresses two research questions: (1) How does the zakat fitrah distribution mechanism at Masjid Ansariah Sebakung factually operate, from collection through disbursement? (2) To what extent does this practice align with ideal zakat management principles, encompassing accountability, transparency, targeting accuracy, and sustainability of impact?

RESEARCH METHODS

This study employs a qualitative approach as proposed by Creswell (2018), which seeks to understand phenomena in depth through the perspective of the subjects being studied within their natural context. The research type selected is a case study (Yin, 2018), focusing on the practice of zakat fitrah distribution at Masjid Ansariah Sebakung as a single case examined comprehensively. Data were collected through three techniques: in-depth interviews with mosque administrators as zakat managers, direct observation of the zakat fitrah distribution process, and document review of the committee's zakat receipt and disbursement records.

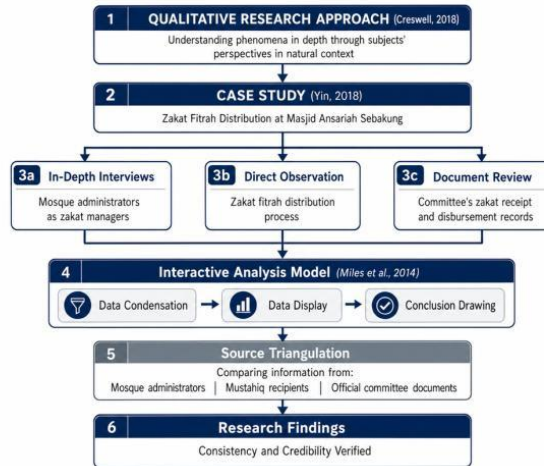


Figure 1. Research Methodology Frame

The collected data were analyzed using the interactive analysis model of Miles et al. (2014), comprising three simultaneous activities: data condensation, data display, and conclusion drawing. This process was applied by reducing interview and observation results into themes relevant to the principles of zakat management, followed by narrative presentation for conclusion drawing. Data validity was verified through source triangulation, comparing information obtained from mosque administrators, mustahiq recipients, and official committee documents, to ensure the consistency and credibility of the research findings.

RESULT AND DISCUSSION

RESULT

Mechanism of Zakat Fitrah Distribution at Masjid Ansariah Sebakung from the Perspective of Zakat Management

The findings of this study indicate that the mechanism of zakat fitrah distribution at Masjid Ansariah Sebakung operates through structured stages, commencing with committee formation, collection, recording, mustahiq identification, and concluding with full disbursement prior to Eid al-Fitr prayer. The committee established by the mosque administrators works systematically, with clear role differentiation encompassing a general coordinator, reception officers, recording secretary, treasurer, and distribution members. Committee formation is carried out through internal deliberation among mosque administrators, reflecting a collective awareness that zakat management requires clear role delineation to avoid overlapping responsibilities.

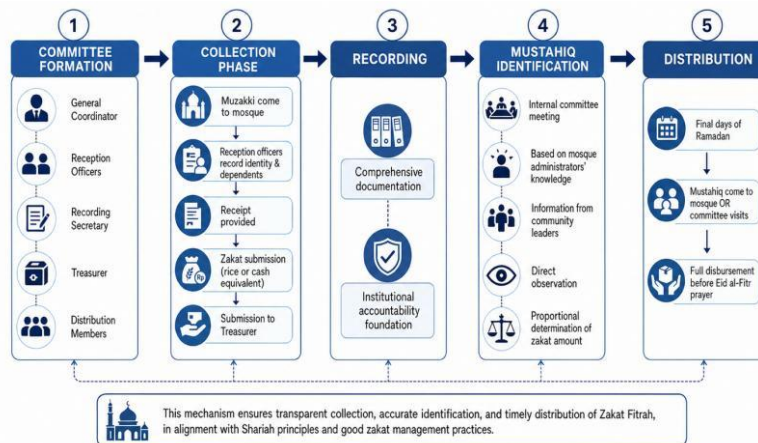


Figure 2. Mechanism of Zakat Fitrah Distribution

During the collection phase, muzakki who wish to fulfill their zakat fitrah obligations come directly to the mosque at designated times. Reception officers record the identity of each muzakki along with the number of dependents to be zakated, and provide a receipt as proof of payment. All collected zakat, whether in the form of rice or cash equivalent to the prevailing rice price, is submitted to the committee treasurer for custody and comprehensive recording. This recording process constitutes an important foundation in zakat management, consistent with the view of Zam Zami & Nurhaida (2025) who assert that effective amil zakat must fulfill standardized operational criteria encompassing organized record-keeping as the basis of institutional accountability.

Following the close of the collection period, the committee convenes an internal meeting to determine the list of mustahiq eligible to receive zakat fitrah. Mustahiq identification is based on the mosque administrators' knowledge of the socio-economic conditions of surrounding community members, derived from information provided by local community leaders and direct observation by administrators. Although this identification mechanism does not yet employ a formal survey instrument, it has proven practically accurate in context because the mosque administrators maintain close social ties with local residents. Based on the agreed mustahiq list, the committee proportionally determines the amount of zakat to be received by each mustahiq relative to the total collected zakat.

The distribution process is carried out in the final days of Ramadan, with mustahiq either coming directly to the mosque or being visited by committee members for those unable to attend due to physical limitations or distance. All collected zakat fitrah is successfully disbursed to mustahiq before the Eid al-Fitr prayer, in accordance with the Sharia requirement that zakat fitrah must reach mustahiq prior to the Eid prayer. This successful disbursement demonstrates that, technically, the committee is capable of executing the distribution function effectively. This is consistent with the principles of zakat management as articulated by Murcitaningrum & Machsun (2024), who state that technical success in zakat distribution reflects the functioning coordination among implementing units within the zakat management organization.

Conformity of Zakat Fitrah Distribution Practice with Ideal Zakat Management Principles

When the practice of zakat fitrah distribution at Masjid Ansariah Sebakung is examined more deeply using the framework of ideal zakat management principles, a picture more complex than mere technical disbursement success emerges. From the perspective of accountability, the mosque committee has maintained basic recording of zakat receipts and disbursements, but has not fully documented these in structured financial reports accessible to the public or congregation in an open manner. Zakat management results are generally reported verbally in a post-Eid congregational forum, without accompanying detailed written reports. This condition, while not diminishing local community trust, has not yet met the ideal accountability standard as proposed by Hadi et al. (2024), who argue that

zakat management accountability requires a transparent and standardized reporting system verifiable by all stakeholders.

From the perspective of transparency, the distribution process at Masjid Ansariah Sebakung operates in a relatively open manner within the mosque's internal congregation. Community members generally know who the committee members are and how zakat is distributed, even without a formal information disclosure mechanism. The transparency that occurs is more socio-cultural in nature, built on the foundation of trust and close interpersonal relationships among community members, rather than on a standardized information system. This condition reflects that transparency in mosque-based zakat management is still highly dependent on community social capital and has not yet rested on institutional instruments capable of enduring despite changes in leadership.

From the perspective of targeting accuracy, the informal mustahiq identification based on the mosque administrators' local knowledge has proven effective within the context of the small homogeneous community surrounding Masjid Ansariah Sebakung. Mustahiq who receive zakat generally fall within the Sharia-eligible category, namely the poor and destitute known to the administrators. However, the absence of a standardized verification instrument opens potential risks warned of by Zam Zami & Nurhaida (2025), who emphasize that sustained targeting accuracy can only be guaranteed through standardized mustahiq identification and selection criteria renewed on a regular basis.

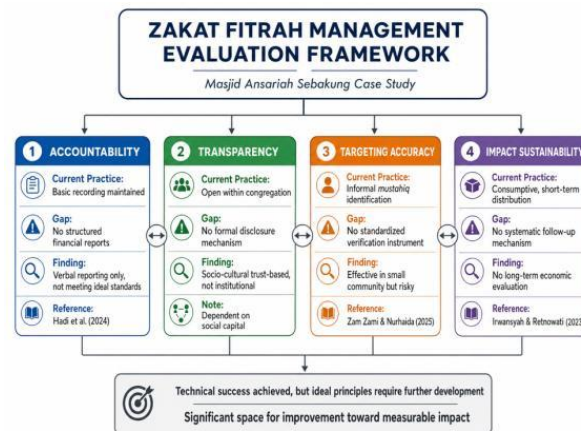


Figure 3. *Conformity of Zakat Fitrah Distribution Practice*

From the perspective of impact sustainability, zakat fitrah distribution at this mosque remains consumptive and short-term in nature, as befitting zakat fitrah which is indeed intended to meet food needs during Eid al-Fitr. No systematic follow-up mechanism was identified to evaluate whether the receipt of zakat meaningfully improved the economic condition of mustahiq over the long term. While this is not an independent shortcoming, given that zakat fitrah is inherently consumptive-ritual in nature, from a holistic zakat management perspective, ideally evaluative records linking mustahiq data across years should exist as a basis for planning future distributions. Irwansyah & Retnowati (2023) affirm that a mature zakat institution, even at the mosque level, should begin integrating impact evaluation dimensions into its zakat management cycle so that zakat's contribution to poverty alleviation can be measured and institutionally accounted for.

Overall, the practice of zakat fitrah distribution at Masjid Ansariah Sebakung demonstrates that technical success in distribution has been achieved, yet fulfillment of the ideal principles of zakat management, encompassing formal accountability, system-based transparency, verified targeting accuracy, and measurable impact evaluation, remains at a stage requiring further development. This finding does not imply that current practices are incorrect or invalid; rather, it opens significant development space so that mosque-level zakat fitrah management can progress

toward practices that are not only procedurally successful but also genuinely and measurably impactful for the sustained well-being of mustahiq.

DISCUSSION

The Mechanism of Zakat Fitrah Distribution at Masjid Ansariah Sebakung from the Perspective of Zakat Management

The findings of this study indicate that the mechanism of zakat fitrah distribution at Masjid Ansariah Sebakung operates through sufficiently structured stages, encompassing committee formation, collection, recording, mustahiq identification, and full disbursement prior to the Eid al-Fitr prayer. This finding is consistent with the view of Zam Zam Zam & Nurhaida (2025), who affirm that the effectiveness of zakat distribution is substantially determined by the extent to which amil zakat fulfill standardized operational criteria in managing zakat fitrah funds, including aspects of organization, accountability, and equitable distribution to mustahiq.

In the context of this study, these functions are demonstrably present in practice, albeit executed in a simplified format rooted in local institutional tradition rather than formalized written procedures. This reinforces the argument of Murcitaningrum & Machsun (2024) that technical success in zakat distribution reflects the functioning coordination among implementing units within the zakat management organization, while simultaneously offering a new contextual dimension, namely, that zakat management functions need not necessarily take a formal shape to operate effectively, particularly within small communities possessing strong social capital. Accordingly, this study does not merely reinforce existing theory but also contributes a contextual dimension that has thus far received insufficient attention in the zakat management literature: that the effectiveness of mosque-level distribution mechanisms can be realized through trust-based and socially proximate approaches which, in many respects, are capable of substituting for formal procedural functions, albeit with their inherent limitations.

Conformity of Zakat Fitrah Distribution Practice at Masjid Ansariah Sebakung with Ideal Zakat Management Principles

The findings of this study reveal that the practice of zakat fitrah distribution at Masjid Ansariah Sebakung has not yet fully met all ideal principles of zakat management, despite the achievement of technical disbursement success. From the perspective of accountability, reporting on zakat management outcomes is still conducted verbally and has not been documented in written reports accessible to the public. This condition has not yet aligned with the view of Hadi et al. (2024), who assert that zakat management accountability requires a transparent and standardized reporting system that can be verified by all stakeholders. From the perspective of targeting accuracy, the informal mustahiq identification based on local knowledge has proven effective within the homogeneous community context, yet it still opens the risk highlighted by Zam Zam Zam & Nurhaida (2025), who emphasize that sustained targeting accuracy can only be guaranteed through standardized and regularly updated mustahiq identification and amil selection criteria.

From the perspective of impact evaluation, no systematic follow-up mechanism was found to measure the distributional impact on mustahiq conditions, thus falling short of the standard articulated by Irwansyah & Retnowati (2023), who affirm that a mature zakat institution should integrate impact evaluation dimensions into its management cycle so that its contribution to poverty alleviation is measurable and institutionally accountable. Overall, these findings both reinforce existing theories and present a new contribution, namely, that the gap between technical distribution success and the fulfillment of ideal zakat management principles is not solely attributable to institutional incapacity, but rather to the absence of adaptive and contextually sensitive operational guidelines for community mosque-based zakat institutions, a gap that has long been overlooked in the development of zakat management policy in Indonesia.

CONCLUSION

This study concludes that zakat fitrah distribution at Masjid Ansariah Sebakung operates through structured stages, committee formation, collection, recording, mustahiq identification, and pre-Eid disbursement—achieving

effective outcomes sustained by strong community social capital rather than formal procedures. This affirms that mosque-level distributional effectiveness is shaped as much by relational governance as by procedural formality.

However, the practice has not fully met ideal zakat management principles, particularly in accountability reporting, standardized mustahiq verification, and impact evaluation. Theoretically, this study contributes a critical distinction between operational success and institutional adequacy in mosque-based zakat governance. Practically, it recommends that mosque committees adopt simplified standardized documentation, transparent beneficiary verification, and periodic impact assessments, strengthening contributions toward SDG 1 and SDG 10. This study's single-case design limits generalizability; future research should employ comparative multi-site approaches and explore digital governance solutions for mosque-level zakat accountability.

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