

The Practice of Distributing Zakat Fitrah to Al-Mujahidin Mosque as a Gharim Group with the Fiqh Perspective of Zakat and Law No. 23 Year 2011 (Study in Sebangau Kuala District, Pulang Pisau Regency)

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ABSTRACT

Zakat is a property that must be set aside by a Muslim or a body owned by a Muslim in accordance with religious provisions to be given to those who are entitled to receive it. The obligation of zakat in Islam has a very fundamental meaning. Besides being closely related to divine aspects, it is also economic and social. People in Sebangau Kuala Village in the distribution of zakat are different in general. Zakat in the form of rice will be distributed to the indigent, poor, amil and fi sabilillah and zakat in the form of money will be handed over entirely to the gharim in this case the mosque to be stored and issued for the benefit of the mosque such as funds for the construction and maintenance of mosques. The reason the mosque is classified as asnaf gharim is not because the mosque has a lot of debt. However, the reason is because the construction of the mosque has not been completed so it requires a lot of funds. The purpose of this study is to find out (1) How is the practice of distributing zakat fitrah in Baz Sebangau Kuala. (2) What is the legal status of the determination of the Al-Mujahidin mosque as an asnaf gharim by baz sebangau kuala. The type of research used is field research (field research). The approach in this research is descriptive qualitative. The results of this study indicate that the practice of distributing zakat at the Al-Mujahidin mosque is in accordance with religious law. As for the legal status of the Al-Mujahidin mosque, it does not include asnaf gharim. This is because, that the Al-Mujahidin mosque does not have a lot of debt and is still able to fund the construction of the mosque through other sources such as infaq, alms and waqf. This is also considering that there are still many poor people in Sebangau Kuala Village, so the main priority is the needy and poor first.

Keywords: Zakat Fitrah, Gharim, Mosque

INTRODUCTION

Zakat is a property that must be set aside by a Muslim or a body owned by a Muslim in accordance with religious provisions to be given to those who are entitled to receive it. Zakat is a term for everything that is issued by someone as an obligation to Allah, then handed over to the poor (or those who are entitled to receive it). It is called zakat because it contains the hope of obtaining blessings, cleansing the soul, and

developing wealth in all goodness.

Zakat is worship and a social obligation for the *aghniya* (wealthy) after their wealth meets the minimum limit (*nishab*) and a certain time span (*haul*). The goal is to achieve equitable distribution of justice in the economy. As one of the assets of the Islamic Economic Institute, zakat is a potential source of strategic funds for efforts to build the welfare of the people. Therefore, the Qur'an gives signs so that the collected zakat is distributed to

mustahiq (people who are entitled to receive zakat).

According to Umar bin Al-Khattab as quoted by Ahmad Rofiq, zakat is in the *Shari'ah* to change those who were originally *mustahiq* (zakat recipients) into *muzakki* (zakat givers/payers). This can be realized if zakat is not only interpreted textually and distributed as a consumptive gift to meet the short term, but it is necessary to innovate and renew understanding in the form of reasoning.

Zakat can purify themselves from the dirt of miserliness and sin, and enrich wealth or increase the reward that will be obtained by those who issue it, zakat is a manifestation of mutual cooperation between the rich and the poor and as protection for the community from social disasters, namely poverty, weakness of good physically and mentally.

In the distribution or distribution of zakat fitrah, it should be distributed to the right people, in accordance with the provisions of Islamic law contained in the Qur'an surah At-Taubah verse 60:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ الْمَسْكِينِ الْعَمَلِينَ لِيَهِيَ الْمَوْلَاةَ لَوْلِيهِمْ
الرِّقَابِ الْغُرْمِينَ سَبِيلِ اللَّهِ ابْنِ السَّبِيلِ اللَّهُ اللَّهُ لِيَمِّ

Meaning: Indeed, zakat is only for the needy, the poor, the amil zakat, who are softened in their hearts (converts), for (liberating) slaves, for (freeing) people who are in debt, for the way of Allah and for people who are on their way. , as an obligation from Allah. Allah is All-Knowing, All-Knowing wise.

The verse above states that the *mustahiq* (zakat recipients) consist of eight *asnaf*, namely *fuqara* (poor people), *cookin* (poor people), *amil* (zakat administrators), *converts* (people whose hearts are melted), *riqab* (free people), *gharim* (people who are in debt), *fi sabilillah* (people who struggle in the way of Allah), and *ibn assabil* (people on the way).

In Law Number 23 of 2011 concerning the Management of Zakat, it is

also stated that zakat may only be given to those who are entitled to receive it according to the provisions of Islamic law as mentioned above. This is as stated in article 1 paragraph, namely: Zakat is a property that must be issued by a Muslim or business entity to be given to those who are entitled to receive it in accordance with Islamic law.

The definition of zakat is different from infaq and alms which can be used for the general benefit without any special specifications so that it can be used for general purposes such as for the construction of mosques, for orphans or construction that is beneficial to the people. As contained in article 1 paragraphs 3 and 4, namely: Infaq is property issued by a person or business entity outside of zakat for the public benefit. Alms are assets or non-wealth issued by a person or business entity outside of zakat for the general benefit.

In the results of the author's observations, there is a phenomenon that occurs in Sebangau Kuala, namely the Al-Mujahidin Grand Mosque which is located in the Sebangau Kuala sub-district, Pulang Pisau Regency. The activities in the distribution of zakat fitrah are divided into 5 *asnaf*, namely the indigent, the poor, *amil*, *fi sabilillah* and finally *gharim*. As for the distribution, zakat in the form of rice will be distributed to 4 *asnaf* while all zakat in the form of money will be put into the mosque treasury because it is designated as *asnaf gharim* by the baz committee.

Based on the above phenomenon, the author is interested in studying further about the legal status of the determination of the Al-Mujahidin mosque as a *gharim group* in the study of Islamic law and Law Number 23 of 2011. Therefore, the author is interested in researching with the title "*The Practice of Distribution of Zakat Fitrah for the Al-Mujahidin Mosque as a Group of Gharim with the perspective of Fiqh Zakat and Law no. 23 of 2011 (Study in Sebangau Kuala District, Pulang Pisau*

Regency) ”.

LITERATURE REVIEW

Previous Research

Previous research is very important in order to find points of difference or similarities with studies that have been done previously, so that one of the scientific ethics that aims to provide clarity of researched information and certainty of originality will be fulfilled. In addition, previous research is also useful as a reference as well as a basis for mapping in this study.

Based on the results of the search for previous studies that the author has done related to the theme of distribution, there are several theses that have discussed it, but the focus of the study is different from the author's research. For more details, below are some thesis that has a discussion on the themes that the researchers met, including the following:

1. Fani Istihanah (2015) with the title, "*The Law of Zakat Distribution for Mosque Construction (Comparative Study of the Results of the 1st Nu Congress on 21 October 1926 AD and the Fatwa of Shaykh Mahmud Shaltut)*". The focus of this research is the law on distributing zakat for mosque construction according to the NU congress (1st October 21, 1926 AD) and the fatwa of Sheikh Mahmud Shaltut. This research is a library research (*library research*). There are two kinds of data sources in this research, namely primary and secondary data sources. The data analysis method used in this research is descriptive analytic and comparative method. The conclusions of this study are stated below.

According to the results of the NU congress, that part of the *sabīlillah* should not be allowed channeled for the construction of mosques, because

the nature of zakat is *litamlik* (ownership) while mosques or similar buildings cannot be owned. According to Shaykh Mahmud Syaltut, the *sabīlillah* portion of zakat may be given to mosques. According to him, the word *fisabīlillah* includes everything that has a good value. This second opinion is the opinion of Imam Ar-Razi and Imam Al-Kasani. Meanwhile, Shaykh Rasyid Rida and Shaykh Mahmud Syalthut interpreted the word "*fisabīlillah*" with: everything related to the general benefit of Muslims.

The similarity of the above research with the research of researchers lies in the issue of distributing zakat funds for the construction of mosques. The difference is that Fani Istihanah's research focuses on the comparison of the law of the NU congress with the fatwa of Sheikh Shaltut, while the focus of the researcher's research is on the legal status of the determination of the Al-Mujahidin mosque as a gharim group.

2. Akris Prayoga (2015) with the title, "*Review of Islamic Law on the Distribution of Zakat Fitrah for the Construction of the At-Taqwa Mosque*". The focus of this research is a review of Islamic law on using Zakat Fitrah for the construction of the At-taqwa mosque in Tajungsari Village. The type of this research is *field research*. In this research, the researcher uses two data sources, namely primary data and secondary data. The conclusion is:

Judging from Islamic law, the distribution of Zakat Fitrah for the benefit of the mosque in Tajungsari Village, Tlogowungu District, Pati Regency is not allowed by Islamic law, unless the rights of the needy and poor have been fulfilled and no other funds can be used except zakat fitrah. While the results of zakat fitrah here

are directly given to the treasurer of the mosque and directly used for the benefit of the mosque.

The similarity of the above research with the research of the researcher is the same as researching the use of zakat funds for the construction of mosques. The difference is that Akris Prayoga's research focuses on the law of making mosques a mustahik of zakat, while the focus of the researchers is on the legal status of mosques as gharim groups.

3. Widayati (2017) with the title, "*Zakat Fitrah Funds and Zakat Malls for Mosque Construction (Case Study of Padang Ratu Village, North Sungkai District, North Lampung Regency)*". The focus of this research is the legal issue of the use of zakat fitrah funds and malls for the construction of mosques. The type of this research is *field research* using a qualitative descriptive method. The conclusions of his research are:

The distribution of zakat fitrah funds and malls in the village of Padang Ratu, North Sungkai sub-district is contrary to the provisions of Islamic law. The use of zakat funds is indeed allowed in the name of *fisabilillah*, but zakat *amil* must also look at the benefits and distribution to the poor must take precedence.

The similarity of the above research with the research of researchers lies in the zakat funds for the construction of mosques. The difference is if Widayati's research focuses on the legal status of zakat funds for mosque construction. While the focus of the researcher's research is the legal status of the determination of the al-mujahidi mosque as a gharim group.

Zakat Concept

1. Definition of Zakat

Zakat is worship related to agreed-upon property which has a strategic and decisive position, both in terms of Islamic teachings and in terms of developing the welfare of the people. As a main worship, zakat is one of the third pillars in the five pillars of Islam, so that its existence is known automatically and is an absolute part of one's Islam.

Zakat in terms of the *Lughatan language* has several meanings, namely the blessing of *Al-Barkathu*, growth and development of *Al-Nama*, the sanctity of *At-Thaharu*. While zakat according to the term, although the scholars put it with different editorials, the principle is the same, namely that zakat is part of property with certain conditions, which Allah SWT obliges to the owner, to be handed over to those who are entitled to receive it with certain conditions. In terms of *fiqh*, zakat is a number of assets that are issued from certain types of assets that are handed over to people who are entitled to receive it with predetermined conditions.

2. Types of Zakat

Zakat is an obligatory charity that has been determined by its type and type. In *fiqh*, zakat is divided into 2 types, namely zakat fitrah and zakat maal.

a. Zakat Fitrah

Zakat fitrah is zakat issued by every Muslim who has advantages for normal family needs on the eve of Eid al-Fitr. Everyone from all walks of life, whether rich or poor as long as they have excess food supplies on the eve of Eid al-Fitr, they are still obliged to pay zakat fitrah.

b. Zakat Mal

Zakat maal is zakat in the form of assets that are issued by a person or legal entity provided that the fulfills one nishab and has been held for one year. Zakat Maal is prescribed based on the word of Allah SWT, Surah Al-Baqarah Verse 267:

أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا ۖ أَخْرَجْنَا لَكُمْ الْأَرْضَ
لَا الْخَبِيثَاتِ لَسْتُمْ أَجْزِيئِهِ إِلَّا أَنْ أَلْمُؤَا لَللَّهِ

Meaning: O you who believe, spend (on the road) Allah SWT) part of the results of your good efforts and partly of what We bring out of the earth for you. And do not choose the bad and then you spend from it danya, Even though you don't want to take it yourself but with squint at him. and know that Allah SWT Most Rich and Most Praiseworthy. (Surat al-Baqarah: 267).

Zakat Fitrah

1. Definition of Zakat Fitrah

Zakat fitrah is called al-fitri which refers to the word fitri which means eating. The word fitri when formed into other words, can be *Iftar* which means eating to break the fast and can be changed to the word *Futur* which means breakfast. It is called zakat fitri because it is related to the form of property given to the mustahik, namely in the form of food. In addition, this zakat is also called fitri because it is related to the Eid day called fitri. We in Indonesia often call it Eid al-Fitr, which means Hari Raya Fitri and on the day of Eid we are forbidden to fast, on the contrary it is obligatory to break or eat food. That's why the feast is called Eid al-Fitr. and its literal meaning is the feast of eating. But there are also some people who mention zakat fitrah. This mention is actually not quite right, because what

is at the core of this zakat is food, and not fitrah. said *fitri* although similar but has a much different meaning from the word). *Fitrah* is often interpreted with holiness, purity it can even be interpreted as Islam.

2. Type of Zakat Paid

a. Staple Food

For the people of Medina at the time of the Prophet Muhammad, dates at that time became a staple of daily food. It's like their breakfast, lunch and dinner are dates and the Messenger of Allah, when he was a resident of Medina, did eat dates too, as was the case with the general population of Medina. Therefore, the Messenger of Allah (PBUH) paid zakat fitrah with dates. In addition to dates which are the staple food, at the time of the Prophet Muhammad also issued zakat fitrah with wheat, because in general the Arabs at that time, even today, their staple food is bread made from wheat. Scholars generally agree that although zakat is food, what is given is not food that is cooked and ready to eat. At least for the size of the technology in the past that did not know the food preservation system. Meanwhile, if what is given is in the form of raw materials, such as rice, wheat and the like, then those materials can be kept by the person who receives zakat for a long time. Therefore, in Indonesia in general, rice is used, or corn in Madura, sago in Papua and others depending on the type of staple food in a particular area.

b. Size

In accordance with the above hadith, it is stated that the Prophet Muhammad issued wheat or dates with the size of one *sha'*. At least the scholars agree that the Prophet Muhammad issued zakat fitrah of one *sha'*. Most scholars agree that the size of the zakat fitrah issued by the Messenger of Allah is

one *sha'* with the hadiths which generally cannot be separated from mentioning the number of one *sha'*. One thing to note that the size of *sha'* agreed upon by the scholars is a measure of measure or volume, not a measure of weight.

Distribution of Zakat Fitrah

1. Time to Issue Zakat Fitrah

The provision of time for distributing zakat fitrah to *mustahiq* is starting from the dawn of Eid al-Fitr until the end of the local Eid prayer. It was not only exemplified, but ordered, which was then always practiced by the companions, both at the time of the Prophet and after him. This provision applies, both to individuals and institutions (*jami' zakat*).

2. Target (*Mustahiq Zakat*)

Profit sharing is a system of processing funds in the Islamic economy, namely the distribution of business results between the owners of capital (*shahibul maal*) and managers (*mudharib*). In general, the principle of profit sharing in Islamic banking can be carried out in four main contracts, namely *al-musyarakah*, *al-mudharabah*, *al-muzara'ah*, *al-musaqah*. However, the most widely used principles are *al-musyarakah* and *al-mudharabah*, while *al-muzara'ah* and *al-musaqah* are used specifically for *plantation financing* or agricultural financing by several Islamic banks.

RESULTS AND ANALYSIS

The Practice of Distribution of Zakat Fitrah in BAZNAS Sebangau Kuala

Based on the results of observations in the field, the researchers tried to provide an explanation regarding the implementation of the distribution of zakat fitrah in 2020,

as follows:

Table 1. Data on the Acquisition of Zakat Fitrah at the Al-Mujahidin Mosque in 2022

Number of Zakat Distributors	Types of Zakat	Total Earnings
334 Souls	Rice	1.125 Kg
	Money	Rp. 6,765,000

In the table above, it can be concluded that there are 334 mosque congregations who become *muzakki*, with zakat that must be issued in the form of rice with a total zakat acquisition of 1,125 kg. Then zakat in the form of money with a total zakat acquisition of Rp6,765,000.

Table 2. Distribution of Zakat Fitrah at Al-Mujahidin Mosque

No	Zakat Recipient	Number of People	Everyone's Acceptance	Amount of Zakat Distributed
1	Poor	163	2.8Kg	456.4 Kg
2	Poor	163	2.8 Kg	456, 4 Kg
3	Fisabilillah	36	3Kg	108 Kg
4	Amil	45	3kg	135 Kg
5	<i>Gharim</i>	1	Rp. 6,765,000	Rp. 6,765,000

In the zakat distribution table above, it can be concluded that the total There are five *asnaf* (groups) of zakat recipients. *Asnaf* indigent distributed 456.4 kg of rice to 163 people who fall into the category of *asnaf* indigent with each person receiving 2.8 kg of rice. Furthermore, the poor *asnaf* distributed 456.4 kg of rice to 163 people belonging to the poor *asnaf* category with each person receiving 2.8 kg of rice.

Then *asnaf* *fisabilillah* distributed zakat as much as 108 kg to 36 people including *asnaf* *fisabilillah*, each person received 3 kg of rice. Furthermore, *asnaf* Amil distributed 135 Kg to 45 people who became Amil zakat, each of whom received 3 Kg of rice. In addition to the four *asnaf*, there is an *asnaf* *gharim*, namely the Al-mujahidin mosque with a total amount of zakat distributed of Rp. 6,765,000 which

will later be used for the purposes of building a mosque.

Legal Status of Designation of Al-Mujahidin Mosque as Asnaf Gharim By BAZNAS Sebangau Kuala

Previously, it was explained regarding the management of zakat Fitrah carried out by the zakat committee of the Al-Mujahidin mosque, Sebangau Kuala Village. Masjid Al-Mujahidin Sebangau Kuala in the practice of distributing Zakat Fitrah consists of several groups, one of which is *asnaf* gharim. Gharim is defined as a mosque by the baz committee in the village of Sebangau, Kuala. The Ta'mir of the mosque together with the Zakat administrators took the initiative to give Zakat in the form of money to the Zakat committee at the mosque for the sake of building and maintaining the mosque.

Based on an interview from one of the mosque's administrators, it can be explained that the use of zakat funds for the construction of this mosque is motivated by a long-standing tradition in the village. Neither the mosque administrator nor the local villagers objected to the use of the zakat funds. Zakat funds in the form of money that have been collected every year are used for the construction and renovation of mosques.

According to Mr. Sandi as the committee of the Baz Sebangau Kuala and the mosque administrator, he said that the reason the mosque was classified as *asnaf* gharim was not because the mosque had a lot of debt. However, the reason is because the construction of the mosque has not been completed so it requires a lot of funds, therefore zakat in the form of money is put into the mosque treasury along with infaq and alms from the community. This is also announced to the public during Eid.

From the results of the interview, it can be concluded that the reasons for zakat alms using zakat fitrah funds and classifying the Al-Mujahidin mosque as

gharim are as follows:

The definition of Gharim itself comes from an Arabic word which means people who have debts. In defining al-gharim, the Ulama' are different. Some say, al-gharim is a person who is in debt. There are also those who add to this definition by including the cause. Mujâhid rahimahullah said that al-gharim is a person who bears debts because his house is on fire, or his property is swept away by a flood, or to meet the needs of his family.

In the fiqh approach, the basis for the utilization of zakat is based on the letter At-Taubah verse 60. The verse only stipulates that there are only eight groups entitled to receive zakat. The Prophet himself never explained how the distribution was done, he even gave mustahik according to the needs needed, and also adjusted to the amount of preparation of existing property. The various explanations from these scholars indicate that the concept of utilizing zakat, in its application, opens the door to ijtihad for mujtahids, including heads of state and the Amil Zakat Agency, to distribute and utilize it according to the needs of the situation and conditions.

The fair distribution of zakat assets can be explained through the opinion of Yusuf Qardhawi, namely:

a. Local Distribution

What is meant by local distribution is that mustahik who are in the area where zakat is withdrawn should have their share prioritized over mustahik from other places.

b. Fair in the distribution of zakat between mustahik

A good distribution and in accordance with what is expected in zakat, is to divide zakat fairly between groups (*ashnaf*) that Allah and His Messenger have determined as zakat mustahik.

In accordance with the Qur'an and Hadith, a table of zakat distribution can be

made briefly for the eight asnaf.

Table 3. Table of Zakat Distribution According to Yusuf Qardawhi

<i>Ashnaf</i>	Zakat Distribution Limit
poor	Zakat is given so that it can meet its basic needs and is free from poverty.
Poor	Zakat may be given to a certain extent so that he can be freed from his poverty and can meet his basic needs.
Amil	Submitted to the view of the benefit and ijtihad of a leader but not more than a proper wage and not exceeding 1/8 of zakat
Muallaf	It is left to the view of the benefit and ijtihad of a leader.
Slave (Riqab)	A number to free them from slavery and buy themselves from the wealth of zakat.
<i>Gharim in</i>	They are given the amount of the debt they carry, without any additional.
Fisabilillah	It is permissible to give all zakat assets or so on, for the sake of ijtihad, in accordance with the opinion of the caliph's consideration of other zakat mustahik.
Ibn Sabil	Zakat is given in the amount that can deliver him to his country as well as the costs during the trip, whether the amount needed is large or small.

As for the gharim group, there are provisions given. Debtors who are entitled to receive zakat quotas are people who fall into the following groups:

- a. People who have debts for their own benefit. Benefit himself such as for a

living, buying clothes, building a house, treating the sick and others. People who have debts should do something that is permissible. If it is for disobedience then he is not given zakat. People whose debts are borne by others, are not entitled to receive zakat. The reason is because the burden of the return is already borne.

- b. People who are in debt for the benefit of society, namely people who owe to build mosques, free prisoners, honor guests, or other things even though he is rich. It's like having immovable property, not having money
- c. People who are in debt because they guarantee other people's debts, where the guarantee and the guaranteed are both in a state of financial difficulty.
- d. A person who owes a debt for payment of a diyat (fine) for accidental murder, if his family (aqilah) is really unable to pay the fine, as well as the state treasury

According to Yusuf Qardhawi's opinion, zakat for the purpose of building a mosque is legal through ashnaf gharim, namely people who owe money for the construction of a mosque. Zakat may be given to him to cover his debt. Yusuf Qardhawi also mentioned that there are two forms of debtors. The first owes for the benefit of himself and the second owes for the benefit of others. People who are in debt for their own needs such as for a living, buying clothes, carrying out marriages, treating illness, building houses, buying furniture, marrying children, replacing other people's goods that are damaged by mistake, forgetting and so on. Abu Ja'far and Qatadah provide criteria that the debtor is not excessive in meeting his basic needs.

In accordance with the information above, that Zakat Fitrah is distributed or used for the benefit of the mosque, it is a common practice in Sebangau Kuala Village that the distribution of Zakat Fitrah

is allowed because of the basis of customary law and also because the position of the mosque is considered to be included in the category of gharim. As also explained by the chairman of the tamir of the Al-mujahidin mosque, Sebangau Kuala Village, Pulang Pisau Regency, he considers that the proceeds of Zakat Fitrah are okay if they are used for the benefit of the mosque, because according to him, he revives the mosque or provides worship facilities in the form of construction mosques and other facilities are also for the benefit of the community.

From this information, we can understand that it is permissible to use Zakat Fitrah for the benefit of mosques, because according to some scholars of jurisprudence, they consider that building a mosque is part of *fi sabilillah* and *gharim*. From the opinions of scholars and community leaders above, the author concludes that the use of zakat fitrah funds for the purpose of building the al-mujahidin mosque is permissible because the rights of the needy and poor in the village of Sebangau Kuala have been fulfilled. The other reason is because the Al-Mujahidin mosque is also lacking funds for construction and the whole community agrees that zakat fitrah assets in the form of money are distributed to the mosque.

CONCLUSION

The law of using Zakat Fitrah for the benefit of the mosque is permissible, because according to some scholars of jurisprudence, it is considered that building a mosque is part of *fi sabilillah* and *gharim*. The use of zakat fitrah funds for the purpose of building the al-mujahidin mosque is permissible because the rights of the needy and poor in the village of sebangau kuala have been fulfilled. The other reason is because the Al-Mujahidin mosque is also lacking funds for construction and the whole community agrees that zakat fitrah assets in the form of

money are distributed to the mosque.

Zakat Fitrah that has been collected should be prioritized for the poor who need it more for the common good. Zakat fitrah committee.

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