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**MECHANISMS AND SHARIA COMPLIANCE OF ZAKAT AL-FITR  
MANAGEMENT IN MOSQUES IN PONTIANAK CITY**

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**ABSTRACT**

*This study analyzes the mechanisms and Sharia compliance in the management of zakat al-fitr by mosques in Pontianak City. Zakat al-fitr constitutes a crucial instrument for poverty alleviation and social justice; therefore, the effectiveness of its management by local amil (zakat administrators) at the mosque level is of significant importance. This research employs a qualitative juridical-empirical approach, collecting data on the processes of collection, recording, determination of beneficiaries (mustahik), and distribution across several major mosques. The findings indicate that, although the processes of collection and distribution are generally efficient, there are discrepancies in two main aspects: the formalization of amil status and compliance with the eight categories of recipients (asnaf) as stipulated in classical fiqh and contemporary legal frameworks, particularly Law No. 23 of 2011 on Zakat Management. Many mosques tend to distribute zakat exclusively to the poor and needy (fuqara' and masakin) within their immediate communities, often neglecting other eligible categories or the formal requirement of ijab qabul (offer and acceptance). A juridical analysis based on the Shafi'i school predominant in Indonesia reveals a normative gap, particularly concerning the practice of distributing zakat prior to the Eid al-Fitr prayer and the lack of comprehensive inclusion of all asnaf categories. This study underscores the necessity of standardized training and legal formalization for mosque-based amil. Such measures aim to ensure optimal benefits and full Sharia compliance, while strengthening the institutional role of mosques in promoting social welfare through proper zakat management.*

**Keywords:** Zakat al-Fitr, Sharia Compliance, Mosque Amil, Distribution Mechanism

**INTRODUCTION**

Zakat is one of the pillars of Islam that plays a fundamental role in promoting social justice and enhancing the welfare of the Muslim community (Hasan & Wibowo, 2024). In addition to functioning as a manifestation of vertical devotion to Allah SWT, zakat also serves as an instrument of horizontal economic redistribution aimed at reducing disparities between the wealthy (muzakki) and the beneficiaries (mustahik) (Saputra et al., 2024). This instrument is believed to purify both wealth and the soul of the muzakki, as reflected in its terminological meaning, which encompasses growth, development, prosperity, and purification. More specifically, zakat al-fitr possesses unique characteristics that distinguish it from other forms of zakat on wealth. It is an obligation imposed on every Muslim individual prior to the celebration of Eid al-Fitr, regardless of economic status (Rahmadani et al., 2023). This obligation serves a dual purpose: to purify individuals after observing the fast of Ramadan and to strengthen social solidarity, ensuring that all members of society can celebrate the holiday with dignity and without deprivation (Hakim, 2020).

The effective, transparent, and accountable management of zakat is an essential prerequisite for achieving the objectives of Islamic law (maqāṣid al-sharī'ah) inherent in zakat itself (Hamidi et al., 2024). In Indonesia, official institutions such as Badan

Amil Zakat Nasional (BAZNAS) and Lembaga Amil Zakat (LAZ) play a central role in the national management of zakat. However, in practice particularly for zakat al-fitr, which is typically administered locally within a very limited time frame prior to Eid al-Fitr the role of mosques as community-based religious institutions becomes highly dominant (Nurhafiza, 2024). These mosques frequently serve as the most relied-upon collection points for zakat, especially in urban areas such as Pontianak.

Pontianak, as an economic and religious hub in West Kalimantan, exhibits dynamic zakat management practices, with hundreds of mosques and prayer rooms actively functioning as temporary zakat administrators (amil). This phenomenon underscores the urgency for in-depth research on zakat al-fitr management at the mosque level. Despite their emotional and geographical proximity to both muzakki (zakat payers) and mustahik (zakat recipients), mosque-based zakat management is often conducted based on local traditions or inherited practices of mosque administrators, without formal institutionalization or adequate training (Solehudin & Ahyani, 2024).

Such conditions potentially lead to procedural inconsistencies, ranging from the determination of amil status, the implementation of *ijab qabul* with muzakki, to the classification of the eight legitimate categories (*asnaf*) of mustahik as prescribed by Islamic law. In fact, the validity and spiritual value of zakat are highly dependent on compliance with Sharia principles, particularly in its distribution. Zakat distribution must not only be accurately targeted to eligible recipients but also carried out at the appropriate time and by authorized parties (amil) (Siti Anisah Agustin, 2024).

Previous studies have largely focused on general zakat management within formal institutions (Emilia, 2022; Khosin, 2022; Tergyesa, 2022). For instance, research on LAZISMU and Rumah Zakat in Pontianak/West Kalimantan has examined distribution analysis in disaster mitigation or the management of productive zakat funds (Mahfuzah Putri Ananda, 2023). These studies emphasize the importance of professionalism and accountability. However, in-depth studies that specifically examine the operational mechanisms and Islamic legal analysis of zakat al-fitr management at the mosque level particularly those that are semi-formal in nature in the city of Pontianak remain limited. This gap indicates the need for an empirical-juridical study to map actual practices and evaluate their validity based on the applicable framework of Islamic law.

The urgency of this research lies in preliminary findings indicating that some mosques may, in practice, distribute zakat al-fitr solely to the poor and needy (*fuqara' wa masakin*) without considering the other seven categories (*asnaf*), or even distribute it after the Eid al-Fitr prayer, which may affect the validity of the zakat according to the Shafi'i school, which is predominant in Indonesia. Furthermore, the existence of mosque zakat committees as amil often lacks formal legal recognition, which may call into question their status as legitimate representatives of the state or authorized institutions in collecting and distributing zakat. Therefore, this study aims to provide a strong academic foundation for improving zakat management practices at the grassroots level.

Based on the background described above, the main focus of this research is: (1) How is the mechanism for distributing zakat al-fitr implemented by mosques in the city of Pontianak? (2) What is the Islamic legal analysis of the zakat al-fitr distribution mechanism in mosques within the city of Pontianak?

The theoretical contribution of this study is to enrich the development of contemporary fiqh, particularly in the field of zakat management, by presenting a comparative analysis between social practices in society (social fiqh) and normative provisions (classical fiqh). Meanwhile, its practical contribution is to provide concrete recommendations to relevant stakeholders, such as BAZNAS, the Indonesian Mosque Council (DMI), and mosque administrators in Pontianak, to develop standard operating procedures (SOPs) for zakat al-fitr management that comply with both Islamic law and statutory regulations (Sugiarto, 2015). The relevant operational definition in this study is that the Distribution Mechanism refers to the entire sequence of stages, from collection, recording, and selection of beneficiaries (mustahik), to the delivery of zakat (Mursyidi, 2011). Islamic Legal Analysis refers to the evaluation of the compliance of these procedures with the primary sources of Islamic law (the Qur'an and Sunnah), as well as the views of scholars from the four major schools of thought, particularly the Shafi'i school, which is further reinforced by national regulations, such as Law Number 23 of 2011 concerning Zakat Management.

## **METHOD**

This study employs a qualitative approach with a socio-legal (juridical-empirical) research design. The approach aims to examine the practices of zakat al-fitr management in mosques across Pontianak (das sein) and to compare them with the ideal framework of Islamic law (das sollen) (Kau, 2013). A qualitative method is selected because it enables the generation of in-depth descriptive data on zakat management mechanisms and their legal aspects. The analysis is grounded in the framework of fiqh muamalah and Indonesian positive law (Jaya, 2020).

The study was conducted in several mosques in Pontianak City, selected based on variations in zakat management systems, ranging from traditional to semi-professional practices. Data collection took place during Ramadan 1446 H (2025), particularly before and after Eid al-Fitr, to capture the processes of zakat collection and distribution in real time (Amir, 2018). The research subjects included zakat administrators, such as committee heads, treasurers, mosque management representatives (DKM), as well as muzakki (zakat payers) and mustahik (zakat recipients). Informants were selected using purposive and snowball sampling techniques, with the criterion of having at least two years of experience in managing zakat al-fitr.

The research procedure consisted of three stages: pre-fieldwork, fieldwork, and post-fieldwork. The primary instrument was the researcher, supported by interview guidelines, participatory observation sheets, and documentation review, including zakat records, receipts, and lists of beneficiaries. Data were collected through in-depth

interviews and participatory observation to understand the workflow and challenges in zakat management. Secondary data included laws and regulations, particularly Law No. 23 of 2011 on Zakat Management, academic literature, and classical fiqh texts from the Shafi'i school. Data analysis followed an interactive model (Sugiyono, 2012), involving data reduction, data display, and conclusion drawing. The final stage involved juridical analysis by comparing field practices with Islamic legal norms and Indonesian positive law to identify normative gaps (Jaya, 2020).

## RESULTS AND DISCUSSION

### 1. Mechanism for the Distribution of Zakat al-Fitr by Mosques in Pontianak

The management of zakat al-fitr in mosques across Pontianak can generally be divided into four main stages: (1) the formation and preparation of amil (zakat administrators), (2) the collection process, (3) the selection and verification of eligible recipients (mustahik), and (4) the distribution stage (Quluub, 2024). The findings indicate variations in practice among mosques, particularly between those located in the city center and those in residential areas.

#### a. Formation and Preparation of Amil Zakat

In most sample mosques, zakat committees are formed on an ad hoc basis, typically established shortly before Ramadan and dissolved after Eid al-Fitr (Tergyesa, 2022). These committees usually consist of mosque administrators, youth members, and local community leaders. Although they function as zakat managers, they are rarely formally recognized as official representatives of authorized zakat institutions such as BAZNAS or LAZ. Their appointment is generally based on community delegation (tafwid) to mosque authorities.

From an Islamic legal perspective, the status of these committees is important. Amil are entitled to a share of zakat as one of its legitimate beneficiaries. However, due to their temporary nature and lack of formal recognition, these mosque committees are more accurately considered as agents (wakil) acting on behalf of the muzakki, rather than official amil entitled to compensation from zakat funds (Hakim, 2020). In practice, some mosques allocate a portion of zakat (commonly up to one-eighth) as operational compensation for the committee, while others distribute the entire amount to the beneficiaries without taking any administrative share (Emilia, 2022).

#### b. Zakat Collection Stag

The collection of zakat al-fitr in Pontianak mosques typically begins around the middle of Ramadan (approximately the 15th day) and continues until just before the Eid prayer. Payments are commonly made either in staple food (rice) or in cash (qiimah). While the use of cash is widespread, the Shafi'i school of thought predominant in the region generally prioritizes payment in the form of staple food (Amir, 2018). During the collection process, the committee records detailed information, including the name of the muzakki, the number of dependents, the type of payment (rice or cash), and the total amount. The transfer is often accompanied by a brief verbal *ijab qabul* to confirm the

intention of the payer. However, in practice, this process is frequently conducted very briefly and sometimes without a clear verbal acceptance from the committee (Nurhafiza, 2024).

#### c. Selection and Verification Stage of Mustahik

The identification of mustahik (zakat beneficiaries) is a key element in ensuring effective distribution. The sampled mosques apply different approaches:

- 1) **Conventional Local Method** Most mosques distribute zakat primarily to beneficiaries who are already known within the local neighborhood (RT/RW). The data is usually based on previous years' records and updated informally through confirmation from local community leaders or neighborhood heads.
- 2) **Focus on Specific Asnaf** In general, mosques prioritize only two main categories of recipients: the poor and the needy (fuqara' and masakin). Other eligible groups, such as debtors (gharim), travelers (ibnu sabil), or new converts (muallaf), are rarely included due to difficulties in identifying and verifying them within a limited timeframe.

Limited time and lack of resources are the main challenges in conducting thorough verification. As a result, mosques tend to choose the simplest and fastest method distributing zakat to nearby residents whose economic conditions are already known.

#### d. Distribution Stage and Timing of Delivery

The timing of zakat distribution is a sensitive issue from a legal (fiqh) perspective. Field findings show two main patterns:

- 1) **Ideal Distribution (Mubakkir):** Zakat is distributed after the Fajr prayer on the 1st of Shawwal until shortly before the Eid al-Fitr prayer. This practice aligns with the Sunnah and the Shafi'i school of thought, which considers distribution before the Eid prayer as the most appropriate time (Siti Anisah Agustin, 2024).
- 2) **Post-Eid Prayer Distribution:** A small number of mosques reported that part of the zakat is distributed after the Eid al-Fitr prayer. This usually occurs due to late payments by donors (muzakki), difficulties in identifying eligible recipients (mustahik), or logistical constraints. In Islamic jurisprudence, distributing zakat after the Eid prayer may change its status into a voluntary charity (sadaqah), thus losing its obligatory nature as zakat al-fitr (Amir, 2018).

Zakat is distributed in the form of cash or rice. When zakat is collected in cash, mosque committees either convert it into rice based on an agreed value (qimah) or distribute it directly as cash, depending on mosque policies and the needs of recipients. The researcher then presents a summary of zakat management mechanisms across sample mosques in a table to provide a clearer comparison of practices.

**Table 1**  
Summary of Zakat al-Fitr Management Mechanisms in Sample Mosques in Pontianak City (2025)

| No. | Mechanism Indicator                    | Mosque A (City Center)            | Mosque B (Dense Residential Area)    | Mosque C (Business District)               |
|-----|--|-----------------------------------|--------------------------------------|--|
| 1   | Committee Status                       | Ad-hoc, Informal                  | Ad-hoc, Informal                     | Ad-hoc, Semi-formal (Coordinated with DKM) |
| 2   | Allocation for Amil (Administrators)   | Yes (1/8 portion)                 | No (100% allocated to beneficiaries) | Yes (Maximum 5%)                           |
| 3   | Zakat al-Fitr Payment Method           | Rice & Qīmah (Cash Equivalent)    | Predominantly rice                   | Predominantly Qīmah (Cash Equivalent)      |
| 4   | Priority of Beneficiary Groups (Asnaf) | Fuqara' and Masakin (90%)         | Fuqara' and Masakin (95%)            | Fuqara' and Masakin (85%), Amil (15%)      |
| 5   | Distribution Coverage                  | Mosque neighborhood (RT/RW level) | Mosque neighborhood (RT/RW level)    | Mosque neighborhood (RT/RW level)          |
| 6   | Main Distribution Time                 | Before Eid al-Fitr prayer         | Before Eid al-Fitr prayer            | Before Eid al-Fitr prayer                  |
| 7   | Post-Prayer Distribution Incidents     | Rare                              | Occasional (for late muzakki)        | Rare                                       |

## 2. Islamic Legal Analysis of the Status and Duties of Mosque Zakat Committees

The central issue in this mechanism is the legal status of mosque committees as *amil zakat*. Islamic law, particularly within the framework of *fiqh*, clearly distinguishes between an *amil* appointed by the *Imām* (authority/government) and a *wakil* (agent) designated by the *muzakki* (Rahmat Huda, 2021). A legitimate *amil* is entitled to receive a share of zakat, as stipulated in Surah At-Taubah verse 60. In contrast, a *wakil* merely functions as a distributor of zakat and is not entitled to any portion of it.

Furthermore, within the Indonesian context, Law Number 23 of 2011 on Zakat Management explicitly states that zakat must be administered by BAZNAS or officially registered LAZ institutions. Local zakat management entities (such as mosque committees) that are not formally registered may lack full legal authority as *amil* (Saputra et al., 2024). An Islamic legal analysis of practices in Pontianak indicates that mosque committees essentially function as agents (*wakil*) entrusted by

*muzakki* to distribute zakat, even though in practice they position themselves as *amil* and take a portion as *ujrah* (compensation).

This phenomenon creates a significant normative gap. On one hand, the presence of mosque committees reflects local wisdom (*urf*) and serves practical needs by facilitating and expediting the fulfillment of zakat obligations. On the other hand, the appropriation of an *amil* share by committees lacking formal legal recognition raises questions regarding its validity under formal Islamic legal provisions (Hasan & Wibowo, 2024). If they are categorized as *wakil*, then taking *ujrah* from zakat funds is invalid. However, if they are recognized as *amil* based on community delegation (*tafwid*), it must be ensured that the amount taken does not exceed reasonable limits and is justified under conditions of necessity (*idhṭirā*), as acknowledged by contemporary scholars (Amir, 2018).

The researcher further concludes that, to strengthen compliance with Islamic law, mosque committees should take two key steps. First, they should register or formally affiliate with local BAZNAS or LAZ institutions to obtain legal legitimacy. Second, if such affiliation is not feasible, any *ujrah* for committee members should be derived from separate funds such as *infak* or *sadaqah*, while 100% of zakat fitrah should be allocated to the other seven categories of beneficiaries (*asnaf*), excluding the *amil* portion (Tergyesa, 2022). The use of the term “the researcher” in this narrative maintains an objective and academic writing style.

### 3. Islamic Legal Analysis of the Criteria and Scope of Mustahik

The distribution of zakat al-fitr by mosques, which is often almost exclusively focused on the poor (*fuqarā*) and the needy (*masākīn*) within the local community, represents a consistent empirical finding. Although prioritizing *fuqarā' wa masākīn* aligns with Islamic law, the neglect of other categories (*asnaf*) raises questions regarding overall compliance with the Sharia framework. Article 27 of Law No. 23 of 2011 explicitly states that zakat must be distributed to the eight categories of beneficiaries in accordance with Islamic legal provisions. This limited scope, while driven by logistical convenience and proximity to already verified recipients, normatively reduces the potential of zakat as a comprehensive instrument for social development.

On the other hand, this practice also reflects the community's understanding of the concept of *asnaf*. The people of Pontianak, as in many other regions, tend to perceive zakat al-fitr primarily as a form of direct, consumptive assistance provided before Eid (Nurhafiza, 2024). Therefore, the poor and the needy are seen as the most relevant recipients. However, previous research on productive zakat distribution by BAZNAS of West Kalimantan indicates that zakat can play a strategic role in increasing income (Mahfuzah Putri Ananda, 2023). If mosques could integrate a portion of zakat or utilize infaq funds for other categories such as *gharim* (e.g., helping to settle small debts of local traders) or *ibn sabil* (travelers who

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run out of provisions), the function of zakat would become more holistic and optimal.

Table 2  
Comparison of Mosque Asnaf Practices with the Normative Framework of Sharia and Positive Law

| No. | Zakat Beneficiary (Asnaf)             | Practice in Sample Mosques (Pontianak) | Sharia Compliance (Shafi'i School)        | Legal Compliance (Law No. 23/2011)          | Normative Gap              |
|-----|---------------------------------------|--|---|---|----------------------------|
| 1   | Fakir (Fuqarā')                       | Highly Prioritized                     | Must Be Prioritized                       | Must Be Accommodated                        | Low                        |
| 2   | Poor (Masākīn)                        | Highly Prioritized                     | Must Be Prioritized                       | Must Be Accommodated                        | Low                        |
| 3   | Amil (Zakat Administrators)           | Accommodated, but Informal             | Valid Requirement: Appointed by Authority | Valid Requirement: Recognized by BAZNAS/LAZ | High (Legal Status)        |
| 4   | Mu'allaf (New Converts)               | Ignored / Not Identified               | Must Be Accommodated                      | Must Be Accommodated                        | Very High (Asnaf Coverage) |
| 5   | Riqāb (Slaves)                        | Not Relevant                           | Not Relevant                              | Not Relevant                                | Low                        |
| 6   | Gharim (Debtors)                      | Ignored / Not Identified               | Must Be Accommodated                      | Must Be Accommodated                        | High (Asnaf Coverage)      |
| 7   | Fī Sabīlillāh (In the Cause of Allah) | Ignored / Not Identified               | Must Be Accommodated                      | Must Be Accommodated                        | High (Asnaf Coverage)      |
| 8   | Ibnu Sabīl (Wayfarers)                | Ignored / Not Identified               | Must Be Accommodated                      | Must Be Accommodated                        | High (Asnaf Coverage)      |

Source: Researcher's analysis of classical fiqh and zakat law.

Further analysis indicates that the emphasis on local distribution is closely linked to the principle of *tawāzun* (balance) in resource allocation. Although Islam encourages distribution within the area where funds are collected, this should not negate the rights of other asnaf within that region (Hasan & Wibowo, 2024). On the other hand, this practice of local distribution offers distinct advantages, particularly in terms of speed and accuracy in reaching those who are genuinely in need within the mosque's immediate community. The use of transitions such as "further analysis" and "on the other hand" helps maintain a logical and coherent flow of discussion.

#### 4. Juridical Analysis of the Timing and Form of Zakat Distribution

The timing of distribution constitutes one of the most critical fiqh aspects of zakat al-fitr. The Shafi'i School, which serves as the predominant doctrinal reference in Indonesia, stipulates that the obligation to pay zakat al-fitr commences at sunset on the eve of Eid al-Fitr (the end of Ramadan), and the deadline for its distribution is prior to the Eid prayer (Siti Anisah Agustin, 2024). If the zakat is delivered after the Eid prayer, Shafi'i jurists assert that its legal status shifts to ordinary *ṣadaqah*, and the muzakki remains obliged to fulfill it again as *qaḍā'* (compensatory payment).

Empirical findings indicating instances of post-Eid prayer distribution in several mosques, albeit limited in number, suggest a potential risk of non-compliance with Islamic legal requirements. This issue is primarily attributed to delays by the committee in fulfilling their mandate as *wakīl* or *amil* (Tergyesa, 2022). Commonly cited reasons include logistical constraints or late submissions by muzakki during the night of takbiran. Nonetheless, from a juridical-sharī'ah perspective, mosque committees must strictly adhere to this prescribed timeframe.

In addition to timing, the form of distribution warrants careful analysis. The use of *qīmah* (monetary value) as a substitute for staple food (rice) in zakat al-fitr payments remains a classical juristic debate (Quluub, 2024). The majority of Shafi'i scholars mandate payment in the form of staple food, whereas the Hanafi School permits payment in monetary form on the grounds of greater benefit (*manfa'ah*) for recipients. In the contemporary context of Pontianak, most mosques accept *qīmah*. The researcher argues that this practice may be justified through the approaches of *talfiq* (combining opinions across schools) or *istiḥsān* (juristic preference), taking into account considerations of *maṣlaḥah* (public interest). In urban settings, cash is often more flexible and beneficial for *mustaḥiq* to meet urgent needs beyond basic food consumption (Hakim, 2020). However, to uphold the principle of precaution (*iḥtiyāt*), mosques are advised to promptly convert *qīmah* into rice prior to distribution or to ensure that the muzakki explicitly authorizes (*tafwīḍ*) such conversion.

## 5. Novelty of the Research and Its Relation to Previous Studies

The primary novelty of this study lies in its detailed mapping of zakat al-fitr mechanisms at the mosque level in Pontianak, which represents the smallest and most informal unit within the zakat ecosystem. The findings reveal ad hoc practices that are rarely captured in studies focusing on larger institutions such as BAZNAS or LAZ.

These findings carry significant implications for zakat management studies in West Kalimantan. Previous research by Khosin (2022) on LAZISMU Kalbar and Emilia (2022) on Rumah Zakat Pontianak highlights high levels of professionalism and accountability. In contrast, this study identifies a gap in professionalism at the mosque level, where management is predominantly driven by *tabarru'* (voluntary spirit) and emotional proximity rather than formal procedural compliance.

Furthermore, analyses of Nurhafiza (2024) regarding consumptive distribution for the elderly and Mahfuzah Putri Ananda (2023) concerning productive zakat at BAZNAS Kalbar demonstrate that formal institutions have advanced toward targeted and productive zakat distribution. Conversely, mosques in Pontianak largely remain confined to mass consumptive distribution limited to the poor (*fuqarā'*) and needy (*masākīn*) (Tergyesa, 2022).

This gap necessitates strategic collaboration. Mosques, given their direct access to local *mustahiq*, should be integrated into the BAZNAS/LAZ system as officially recognized Zakat Collection Units (UPZ). Such integration would provide training, formal legitimacy for *amil*, and ensure comprehensive zakat distribution across all eligible *asnaf* (Saputra et al., 2024). Further recommendations will be elaborated in the conclusion section.

## 6. Administrative Compliance and Accountability in Mosque Zakat Management

Beyond compliance with Islamic law, accountability and administrative transparency are essential components of modern zakat management (Hamidi et al., 2024). Although mosque-based management operates in an *ad hoc* manner, it nonetheless bears moral and ethical responsibility in managing public funds contributed by *muzakki* (Quluub, 2024). Findings indicate that record-keeping is conducted manually in simple ledger books, documenting dates, names of *muzakki*, payment forms (rice or cash), and distribution dates. However, formal reporting systems and internal audits are virtually absent. This lack of standardized reporting complicates monitoring efforts by regional zakat authorities such as BAZNAS Pontianak.

This condition contrasts sharply with the professionalism observed in institutions like LAZISMU Kalbar and Rumah Zakat, which have implemented structured management systems, including verification and post-distribution control mechanisms (Emilia, 2022; Khosin, 2022). The disparity introduces potential risks of moral hazard and fund mismanagement, although such risks remain relatively low due to strong communal ties. The researcher emphasizes the need for a simple yet structured recording system comprising: (1) a complete *Muzakki Registry*; (2) a *Mustahiq Registry* categorized by *asnaf* (at minimum *fuqarā'* and *masākīn*); and (3) a financial accountability report endorsed by mosque management and submitted to nearby BAZNAS/LAZ institutions. This initiative would enhance transparency and provide more accurate data on zakat potential in Pontianak.

## 7. Cultural and Social Factors Influencing Distribution Mechanisms

The distribution mechanism of *zakat al-fitr* in Pontianak mosques is significantly shaped by socio-cultural factors (Saputra et al., 2024). Local Malay traditions and the enduring influence of the Shafi'i School strongly inform zakat practices. For instance, strict adherence to the pre-Eid prayer distribution deadline

reflects Shafi'i doctrinal influence. Additionally, the practice of prioritizing nearby recipients aligns with the principle of *al-aqrab fa al-aqrab* (the nearest first), ensuring that zakat promptly reaches those in immediate need.

However, these cultural factors also contribute to a limited interpretation of eligible *asnaf*. Zakat is often perceived as an "Eid gift" exclusively for the poor, rather than a broader instrument of economic redistribution encompassing categories such as *gharim* (debtors) or *fī sabillillah* (Tergyesa, 2022). This gap underscores the need for mosque-based educational initiatives. Mosque leaders (DKM), through sermons and Ramadan lectures, can play a crucial role in expanding public understanding of the eight *asnaf* and promoting equitable distribution in line with zakat law.

## 8. The Contribution of Mosques to Local Welfare

Despite normative gaps, mosques play a vital role in maintaining social cohesion and local welfare through zakat al-fitr management (Khosin, 2022). They function as primary social safety nets, ensuring that no community member experiences deprivation during Eid al-Fitr celebrations. The researcher concludes that while mosque-based mechanisms may lack formal structure, they excel in responsiveness and precise micro-level targeting. These strengths should be preserved. However, deficiencies in legal recognition of *amil* and limited *asnaf* coverage must be addressed. Improvements need not involve rigid formalization but rather voluntary standardization facilitated by BAZNAS/LAZ (Mahfuzah Putri Ananda, 2023).

For instance, BAZNAS could issue temporary appointment letters (*Surat Tugas*) to mosque zakat committees, granting them formal status as BAZNAS representatives (*wakīl*). This would resolve issues related to *amil* remuneration (*ujrah*), which could alternatively be sourced from *infaq* funds. Such an approach represents a *talfiq*-based solution, harmonizing *sharī'ah* compliance, positive law, and practical realities.

## 9. Comparative Fiqh Analysis in the Context of Zakat al-Fitr in Pontianak

Islamic legal analysis of zakat al-fitr mechanisms must incorporate comparative perspectives among the major schools of jurisprudence, particularly the Shafi'i, Hanafi, Maliki, and Hanbali schools (Amir, 2018). The dominant practices in Pontianak—such as the strict pre-Eid prayer deadline—clearly reflect Shafi'i influence. However, the acceptance of monetary payment (*qīmah*) represents an implicit adoption of the Hanafi School perspective, which emphasizes greater benefit (*anfā'*) for recipients (Rahmat Huda, 2021).

The application of *qīmah* in Pontianak illustrates the dynamic nature of social fiqh. The community, perhaps unconsciously, applies the principle of *maṣlaḥah mursalah* (unrestricted public interest) to accommodate urban economic realities

dominated by monetary transactions (Hasan & Wibowo, 2024). The researcher views this as a form of grassroots contemporary *ijtihād*. Nevertheless, the validity of *qimah* must be accompanied by precautionary measures, ensuring that its value accurately corresponds to the standard obligation of 2.5 kg (or 3.5 liters) of rice as required by the Shafi'i school (Siti Anisah Agustin, 2024).

Furthermore, the obligation to distribute *zakat* among the eight *asnaf* constitutes a consensus (*ijmā'*) among the four schools, with differences only in prioritization. While mosque distribution limited to the poor and needy may be justified due to urgency, from the perspective of *maqāṣid al-sharī'ah* particularly the protection of wealth and social justice mosques should strive to allocate at least a portion to other categories, such as *gharim* and *fi sabīlillāh* (e.g., local *da'wah* initiatives).

## 10. Policy Implications and Institutional Recommendations

The findings of this research call for structured policy intervention (Saputra et al., 2024). The authorized institutions, namely BAZNAS and DMI, bear responsibility for addressing the existing normative and professional gaps at the mosque level. The institutional recommendations proposed by the researcher include.

BAZNAS of Pontianak City must design a program entitled “Certification of Mosque *Fitrah Amil*”, which provides short yet intensive training on *fiqh al-zakat* and basic accounting principles. This program should culminate in the issuance of a Temporary UPZ Assignment Letter, which legally recognizes mosque committees as an extension of BAZNAS. Such legitimacy would automatically resolve legal issues concerning the status of *amil* and the entitlement to *ujrah* (Mahfuzah Putri Ananda, 2023).

### a. Development of a Comprehensive Distribution SOP

DMI must collaborate with BAZNAS to develop a Standard Operating Procedure (SOP) for *zakat fitrah* distribution that is mandatory for all mosques in Pontianak. This SOP should explicitly include: (a) the deadline for *zakat* distribution; (b) clear procedures for *ijab qabul* (formal transfer of *zakat*); (c) the obligation to record *mustahik* based on at least four *asnaf* (the poor, the needy, *amil*, and *fi sabīlillah*); and (d) a standardized financial reporting format.

### b. Strengthening Mosque-Based *Zakat* Literacy

By utilizing the mosque as a center of education (Emilia, 2022), *zakat* literacy must be strengthened intensively during the month of Ramadan. Educational materials should emphasize the importance of covering all eight *asnaf* and fostering a critical understanding of the *zakat fitrah* deadline according to the Shafi'i school of thought (Nurhafiza, 2024). The objective is to shift public perception from merely viewing *zakat* as “Eid assistance” toward understanding it as “an instrument for wealth purification and economic redistribution.”

By implementing these recommendations, the mechanism for managing *zakat fitrah* by mosques in Pontianak City can achieve a higher level of compliance

with Islamic law, while maintaining its operational advantages of speed and community-based distribution. The emphasis on integrating local wisdom (*‘urf*) with normative Islamic provisions (*shari‘ah*) is key to maximizing the impact of zakat in the contemporary era. The researcher believes that this synergy will serve as an effective model for other cities in Indonesia. The consistent use of the term “the researcher” throughout the narrative is maintained as required.

## CONCLUSION

This study concludes that the mechanism for distributing zakat al-fitr implemented by mosques in Pontianak City has functioned effectively and efficiently within the local context. Its primary success lies in rapidly reaching eligible beneficiaries (*mustahik*) within nearby communities, particularly among the poor and the needy. This effectiveness is strongly supported by communal solidarity and local wisdom (*‘urf*).

However, an analysis based on Islamic law reveals a normative gap that requires immediate attention. This gap primarily concerns two aspects: (1) The Status of Amil: Zakat committees in mosques are generally ad hoc and non-formal in nature, raising legal uncertainty regarding their entitlement to a share of zakat funds as amil. From both a fiqh perspective and the framework of national Zakat Law, their role is more appropriately classified as *wakil* (representatives of the muzakki). (2) The Scope of Asnaf: Most mosques limit the distribution exclusively to the poor and the needy, thereby neglecting the other six categories of eligible recipients. This practice contradicts the comprehensive distribution principle mandated by Islamic law. Furthermore, although rare, instances of distribution occurring after the Eid al-Fitr prayer risk altering the status of zakat al-fitr into mere *şadaqah*.

Accordingly, this study recommends a formal flexible integration model through collaboration between mosques and BAZNAS of Pontianak City. BAZNAS should provide temporary legal legitimacy such as through an official decree establishing ad hoc Zakat Collection Units (UPZ) to address the issue of amil status. Additionally, education and standardization of distribution procedures must be strengthened to ensure compliance with sharia time constraints and to broaden the scope of asnaf coverage, without compromising the speed and precision of local-level distribution that has become a key strength of mosque-based systems.

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