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Formal Legality of The Status of The Fitrah Zakat Amil Committee of The Mosque In Tanjung Morawa B Village, Tanjung Morawa District According to Zakat Regulations in Indonesia

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Abstract: Islamic law regulates zakat during the time of the Prophet Muhammad SAW and the Khulafaurrasyidin. Zakat has been managed by amil zakat since the time of the Prophet Muhammad SAW and the Khulafaurrasyidin. One example is when the Prophet Muhammad SAW sent Muadz bin Jabal to Yemen, where he collected zakat from the people while he was governor of the country. The purpose of this study is to determine the understanding of the amil zakat fitrah committee in Tanjung Morawa B Village, Tanjung Morawa District regarding the process of appointing amil zakat. To determine the authority of appointing amil zakat according to Zakat Regulations in Indonesia and to determine the legality of the status of the manager of amil zakat mosques in Tanjung Morawa B Village, Tanjung Morawa District according to Zakat Regulations in Indonesia. The research method used in this discussion is a qualitative research method. The approach used by the author in discussing this research is an empirical or sociological approach. The data collection method used by the author is by means of field observation and reviewing the data sources that the author mentioned, namely primary, secondary, and tertiary. The results of the study show that the process of forming the amil zakat fitrah committee in Tanjung Morawa B Village, Tanjung Morawa District, was carried out at the end of the month of Ramadan by holding a gathering or meeting to determine the amil zakat fitrah committee for that year, and the tradition in Tanjung Morawa B Village, that the amil zakat fitrah committee does not change every year unless someone moves house or has passed away. The formation of the amil zakat fitrah committee for the Mosque in Tanjung Morawa B Village, Tanjung Morawa District can be said to be illegal. Because it does not submit according to procedures according to Law Number 23 of 2011, Government Regulation Number 2014, and BAZNAS Regulation Number 2 of 2016.

Keywords: Formal Legality, Amil Zakat Fitrah, Tanjung Morawa Village B.

INTRODUCTION

Zakat is the taking of a portion of wealth from Muslims for the welfare of Muslims and by Muslims (Melis et al., 2020). According to Wahbah Zuhaili, zakat is obligatory on every independent Muslim who has a nisab of one of the types of assets for which zakat must be paid.

Nisab is "the rate determined by the Shari'a as a measure of the obligation to pay zakat (Zuhaili 2021). Zakat occupies a very basic and fundamental position in Islam. So basic, that the command for zakat in the Koran is often accompanied by the command for prayer (Diana Syafitri et al., 2021) . Numerous texts (Quran and Hadith) discuss the obligation to pay zakat. As Allah SWT states in Surah At -Taubah, verse 60, it indicates that zakat is collected and given to the zakat collectors. If those who own wealth could give it directly to those entitled to receive it, there would be no need for zakat collectors (Amil) to manage it (Iqbal, Nur, 2022) .

In Islam, every aspect of human life, both those concerning the relationship with God and those related to social life between humans, all receive the umbrella of teachings (Anwar, 2023) . In other words, Islam provides guidance for the order of life and human life, both regarding the relationship between humans and God (*habl min Allah*) and the relationship between humans and humans (*habl min al -nas*). Both relationships must be maintained so that humans are free from humiliation and poverty. In other words, Allah guarantees humans to have a happy life in this world and the hereafter as long as they remain steadfast and consistent in the laws of Allah and His Messenger in all aspects of their lives (Musdalifah et al., 2025) . Among the rules that govern relationships between humans in order to live happily and prosperously on this earth, Islam has recommended how to utilize the wealth or sustenance given by God by providing clear guidelines and a forum , including through the teachings of zakat, namely as a means of alleviating poverty and equalizing sustenance and realizing justice (Iqbal 2022).

Zakat is often considered a powerful solution to combat poverty, increase ownership, and transform the poor into people who have enough. The amount of zakat, infaq , shodaqoh , and waqf funds originating from Muslims is increasing (Zulfa et al., 2023) . Because zakat is one of the most important capital in empowering the people's economy, its role and function can be managed and distributed effectively as part of efforts to create stable economic empowerment of the people (Qardawi 2022). Yusuf Al-Qardhawi stated that the ruler or government is responsible for appointing and sending officers to collect zakat. The government must form zakat collectors because many people have assets but do not know that they have to pay zakat or have a stingy nature even though they know that they have to pay it (Qardawi 2022).

Islamic law regulates zakat during the time of the Prophet Muhammad (peace be upon him) and the Caliphs . Zakat has been managed by amil zakat since the time of the Prophet Muhammad (peace be upon him) and the Caliphs . One example is when the Prophet Muhammad (peace be upon him) sent Muadz bin Jabal to Yemen, where he collected zakat from the people while serving as governor of the country. The institutionalization of amil as collectors and distributors, as well as the management of zakat that has been used since the time of the Prophet Muhammad (peace be upon him) until today shows that the state has an obligation to participate in poverty alleviation, and also shows that the state must be ready to facilitate the implementation of zakat in accordance with applicable regulations to achieve the function and purpose of zakat law . The majority of scholars agree that *the umara'* who implement Islamic law are the ones who have the right to collect or collect zakat, as stated in verse 103 of Surah At-Taubah. Because according to Islamic beliefs, the government is a caliph who is given the task by Allah SWT as caliph khulafa'illah , who is responsible for the welfare of his people (Fakhrudin 2020).

In Indonesia, there are several types of zakat management. The first is carried out by the government and meets the following requirements: legal entity, data on mustahiq and muzakki (recipients of zakat), a work program, bookkeeping, and readiness for audit. The second is community-based management, also known as traditional management, where the community collects zakat and then distributes it directly to the mustahiq (recipients of zakat). Islamic boarding schools, foundations, mosques, and prayer rooms (musholla) typically manage this traditional zakat (Didin 2020). Zakat collectors under this management are not permanent

employees; they only work during Ramadan and specifically for zakat fitrah. Furthermore, zakat funds can only be used for consumptive purposes, such as staple foods in Indonesia.

An explanation of the formation and appointment of zakat collectors was provided in the 2017 National Conference. In this case, the imam, as head of state, has the authority to appoint zakat collectors. However, the community can also participate in initiating their formation by following established procedures. In a modern state like Indonesia, appointing zakat collectors is the responsibility of the head of state. However, according to Government Regulation No. 14 of 2014 concerning the Implementation of Law No. 23 of 2011 concerning Zakat Management, governors, regents, or mayors can appoint assistant officials to appoint zakat collectors. In addition, they can employ "ummal" employees to assist them in zakat management.

In Tanjung Morawa B Village, Tanjung Morawa District, the phenomenon of giving zakat to traditional zakat institutions is often done and tends to become a community habit. Basically, people pay zakat maal because of the performance of zakat management that they trust, both in terms of planning activities, implementation in collection, distribution, and utilization of zakat. So people are more interested in paying their zakat at that place without considering the validity of the Law. Researchers found that most of the mosques in the Tanjung Morawa District area, especially in Tanjung Morawa B Village. Tanjung Morawa B Village has 5 hamlets, where each hamlet has 1 mosque, and from observations in the field, researchers observed that many still have or form zakat fitrah committees, either traditionally or individually. These committees differ in management methods from one mosque to another. To facilitate the community in their respective areas, mosque administrators form committees. These results align with the author's observations, indicating consistent results without any management changes.

For example, in one of the mosques in Tanjung Morawa B Village, the Al Muhajirin Mosque in Hamlet II of Tanjung Morawa B Village, the management process shows that the government does not intervene. According to Ustadz M. Nurhasan, the zakat manager at the Al Muhajirin Mosque in Tanjung Morawa B Village, because there is no official certificate from the local Religious Affairs Office, the committee does not call themselves *amil*. This is because the district/city BAZNAS must grant permission to *amil*. Even though they have spent time and energy managing zakat, the managers call the zakat collection and (Hasan 2021) disbursement committee. Likewise with the Al Ikhlas Mosque, Hamlet V, Tanjung Morawa B Village, not much different from the Al Muhajirin Mosque, Hamlet II, that in the Al Ikhlas Mosque, the formation of the zakat fitrah collection committee was also formed through deliberation carried out by the BKM Al Ikhlas Mosque directly, as explained by Mr. Hadi Prayitno, he said that the zakat fitrah collection body committee at the Al Ikhlas Mosque was formed in the third week of the month of Ramadan, where the formation process was through deliberation led by the BKM Masjid, without any report to the Office of Religious Affairs regarding the formation of the zakat fitrah collection body at the Al Ikhlas Mosque.

Regulation Government Number 14 of 2014 concerning Implementation Constitution Number 23 of 2011 Article 66 concerning individual zakat collectors or association of people within Society within thing in a certain communities and regions Not yet accessible to BAZNAS and LAZ, activities Zakat Management can carried out by a group of people, individuals figure Muslims (Islamic scholars), or mosque / prayer room administrators as zakat collector. Activity Management of Zakat by *amil zakat* as referred to in paragraph (1) is carried out with to inform in a way written to head office sub-district religious affairs ”.

Furthermore, Article 38 states that every person is prohibited from intentionally acting as *amil zakat* to collect, distribute or utilize zakat without permission from an authorized official. *Amil* (collectors) are all parties involved in the collection, storage, safeguarding, recording, and distribution of zakat assets. They are appointed by the government and granted permission from it, or selected by authorized government agencies or by the Muslim community to collect and

distribute zakat, as well as perform other duties related to zakat. Therefore, the authority to appoint zakat amil falls within the authority of the imam or leader. However, in practice, many mosques form amil committees through deliberation without the involvement or approval of government agencies, such as the Religious Affairs Office (KUA) or the Regency/City BAZNAS. This is where the problem lies in zakat management. Based on the problems explained above,

METHOD

This research is a social research, as its object of study focuses on social phenomena or social facts occurring within society. This type of social research aims to understand the dynamics, interactions, and realities of community life related to the phenomenon being studied. In this context, the research is directed at uncovering and analyzing practices that are developing in the community environment, particularly regarding the formal legality of the status of the zakat fitrah committee formed at the mosque in Tanjung Morawa B Village, Tanjung Morawa District. The research method used is a qualitative research method, namely an approach that emphasizes an in-depth understanding of the object of study through detailed descriptions, and does not use statistical procedures or quantitative measurements. A qualitative approach provides researchers with the flexibility to capture the meaning, motives, and views of the actors or parties directly involved in the phenomenon.

The approach used in this research is an empirical or sociological approach, namely an approach that focuses on the study of the practices and behavior of Muslims related to sharia aspects, in this case the legality of the formation of the zakat fitrah committee. Through this approach, the researcher not only examines the applicable regulations and legal provisions, but also examines how these rules are implemented in the field. The data collection method is carried out through direct observation in the field to obtain a real picture of the process of formation, implementation of tasks, and the role of the zakat fitrah committee in society. In addition, the researcher also examines primary, secondary, and tertiary data sources, so that the resulting analysis has a strong foundation. In the process of analyzing the data, the author uses a combination of deductive and inductive methods, namely starting from general theories or rules to understand specific phenomena, while simultaneously drawing general conclusions based on specific facts found in the field.

RESULTS AND DISCUSSION

Understanding The Zakat Fitrah Collection Committee in Tanjung Morawa B Village, Tanjung Morawa District Related With the Process of Appointing Zakat Collectors

Implementation of zakat fitrah at the mosque in Tanjung Morawa B Village, Tanjung Morawa District is with payment direct from the muzakki through the zakat fitrah committees formed in each mosque in the Tanjung Morawa B Village area. Usually taken from figure public or local clerics. Activities the valid For implementation of zakat fitrah, while For zakat activities of the muzakki used to deliver direct to one of them manager Then direct shared to yag entitled accept it. The implementation of zakat fitrah is carried out on Sundays third the month of Ramadan through the committee formed from a number of figure society. Meanwhile for zakat mal no determined time fulfillment.

Committee Zakat fitrah management for the mosque in Tanjung Morawa B Village in general on duty collect zakat, calculate it, then distribute to those entitled accept it. In the appointment committee This consists of from chairman and members others who have different tasks. Chairman on duty lead the way zakat management and responsible full on zakat management. Members other on duty count results zakat collection from muzakki. Then discuss Who only those who have the right receiving zakat and distributing it to mustahiq.

Related with the formation process committee for the collection of zakat fitrah at the mosque in Tanjung Morawa Village B, researcher has do interview with three informants as chairman zakat fitrah collection committee in several mosques in Tanjung Morawa Village B. researcher do interview with Mr. M. Nurhasan as chairman committee for the collection of zakat fitrah from Al Muhajirin Mosque, Hamlet II, Tanjung Morawa Village B, related to with the process of forming amil zakat fitrah as well system appointment zakat fitrah amil committee , he explains : " that the process of formation the committee for collecting zakat fitrah at the Al Muhajirin Mosque which we always do , on Sundays third the month of Ramadan we hold meeting the formation of amil zakat fitrah consisting of from chairman , secretary , treasurer and members , usually we also involve children mosque youth for help distribute zakat fitra to those entitled accept it . Related with system appointment the zakat fitrah collection committee is based on that those people considered able and knowing about procedures zakat management . These people appointed directly by the Chairman of BKM who is also become chairman zakat fitrah collection committee for help zakat management . Besides being considered capable, this appointment is also based on their close relationship with the community, so that it is hoped there will be no errors in zakat (Hasan 2025)distribution .

Then the researcher also conducted interviews with Mr. Hadi Prayitno , as chairman committee for the collection of zakat fitrah from Al Ikhlas Mosque, Hamlet V, Tanjung Morawa Village B, related to with the process of forming amil zakat fitrah as well system appointment zakat fitrah amil committee , he explained : "At the Al Ikhlas Mosque, the formation the committee for collecting zakat fitrah was carried out with method do the meeting we usually hold at the end of the month month of Ramadan, formation The zakat fitrah amil committee was formed by BKM Al Ikhlas Mosque with pointing a number of congregation For become chairman as well as management others . After formed the committee for collecting zakat fitrah, then announced to all over the congregation of Al Ikhlas Mosque that payment of zakat fitrah has been made Can carried out . The selection process the committee for collecting zakat fitrah usually Already formed from every the year , so stay set just " (Hadi 2025).

Furthermore researchers also conducted interview with Mr. H. Khairuddin, as chairman the committee for collecting zakat fitrah from the Shalatul Falah Mosque, Hamlet III, Tanjung Morawa Village B, related to with the process of forming amil zakat fitrah as well system appointment zakat fitrah amil committee , he explains : " formation the committee for collecting zakat fitrah at our mosque, we usually do it at the ends end the month of Ramadan, usually on Sunday end the month of Ramadan with method stage deliberation like meeting formation For pointing Who chairman committee along with with its members , and already become the tradition in our place is that the committee for collecting zakat fitrah No changed from every year , except someone moved House or those who have waqf new changed . The zakat fitrah committee at our mosque also empowers a number of children mosque youth for distributing zakat to citizens . So the process of formation That only limited to ceremonial just Because every the year has walk " (Khairuddin 2025).

From the results interview researchers with a number of informant related with the process of forming amil zakat fitrah as well system appointment the zakat fitrah collection committee can concluded that the formation process zakat fitrah collection committee in Tanjung Morawa B Village, Tanjung Morawa District done at the end the month of Ramadan with do association or meeting For set zakat fitrah committee in the year said , and the tradition in Tanjung Morawa B Village, that zakat fitrah collection committee in each the year No changed except someone moved House or those who have wafaf . So the formation process the zakat fitrah amil committee in Tanjung Morawa B Village was carried out in a way individual without There is legality or registered at BAZNAS Kab . Deli Serdang or at the Religious Affairs Office (KUA) of Tanjung Morawa B Village.

Related with understanding the committee for the amil zakat fitrah in Tanjung Morawa B Village, regarding the process of appointing amil zakat which must be registered or own legality, researchers has do interview with Mr. M. Nurhasan as chairman the committee for collecting zakat fitrah from Al Muhajirin Mosque, Hamlet II, Tanjung Morawa Village B, he explains : " basically what we do in matter This formation the zakat fitrah committee at our mosque has implemented in a way down hereditary, as far as I know I Not yet There is or Once the committee for collecting zakat fitrah at our registered mosque or registered, because we do what we usually do. We also don't know that the committee for collecting zakat fitrah must registered or registered, that's all we know only BKM management is registered in a way official. So because BKM has registered official and we are part from BKM, then we don't think so need Again For register the zakat fitrah committee that we have formed, because as far as this is also a collection process until distribution of zakat fitrah is carried out in a way Good without There is constraints, so we don't think so need this zakat collection committee registered " (Hasan 2025).

Then researchers also conducted interview with Mr. Hadi Prayitno, as chairman committee for the collection of zakat fitrah from Al Ikhlas Mosque, Hamlet V, Tanjung Morawa Village B, related to with understanding the committee for the amil zakat fitrah in Tanjung Morawa B Village, regarding the process of appointing amil zakat which must be registered or own legality, he said : " I in a way personal just found out now if the committee for collecting zakat fitrah must registered in a way official. Because of I Still young until Now yes process formation the committee for collecting zakat fitrah done as before Already I explain. According to I No it is necessary this committee for collecting zakat fitrah must registered, because the activity is also one year once, and as far as we do Good from the collection process until distribution yes safe and sound I just know what to do. registered That BKM management only, if the committee for collecting zakat fitrah That by just. So I don't think so need the zakat fitrah amil committee was formed every the year That must registered and I also lack old Where registered Because of course until moment This Not yet There is that directions For register in a way official the zakat fitrah amil committee that we formed " (Hadi 2025).

Furthermore researchers also conducted interview with Mr. H. Khairuddin, as chairman the committee for collecting zakat fitrah from the Shalatul Falah Mosque, Hamlet III, Tanjung Morawa Village B, related to with understanding the committee for the amil zakat fitrah in Tanjung Morawa B Village, regarding the process of appointing amil zakat which must be registered or own legality, he said : " related with This is me of course Once hear at a glance Then that formation the committee for collecting zakat fitrah must registered or registered in a way officially, I know from colleague I am also a the committee for collecting zakat fitrah in Medan City, I think this is just valid For in the region Medan city only, because I see in Tanjung Morawa Village B, not yet There is that registered zakat fitrah committee or registered so that own legality official for gather as well as share it to those entitled accept it. So until moment this is in our mosque which is like mine explain earlier, it was formed in a way deliberation Because Already become A customs carried out in each end Ramadhan (Khairuddin 2025)month ".

From the results of the researcher's interviews with several informants related to the understanding of the amil zakat fitrah committee in Tanjung Morawa B Village, regarding the process of appointing amil zakat that must be registered or have legality, the researcher can conclude that from several informants explaining their ignorance that the amil zakat fitrah committee they formed must be registered or have legality officially, they stated that what they understand is only the BKM management that must be registered, for the amil zakat fitrah committee it is not necessary because the activity is once a year. Although there is an informant who already knows that the amil zakat fitrah committee must be registered, there has been no

official appeal in Tanjung Morawa B Village for every amil zakat fitrah committee to be registered or have official legality.

Authority to Appoint Zakat Collectors According to Zakat Regulations in Indonesia.

In Indonesia, at the moment This There is organization or institution zakat management . The existence of organization the arranged in Law No.23 of 2011 concerning Zakat Management . Zakat management is carried out by an agency established by the government. or institutions founded by the community . As for the institutions management of zakat namely the Amil Zakat Agency (BAZNAS), the Amil Zakat Institution (LAZ) and the Zakat Collection Unit (UPZ). All zakat takers hope , with existence Constitution This There is repair from all sector . Not only repair from aspect institutional , but from seven awareness public in distribute zakat through institutions also increased . With thus Zakat collection by zakat managers has also increased so that beneficial for poor society .

In the Law No.23 of 2011 concerning Management of Zakat in Article 5 paragraph (3) which explains about his accountability to the State, reads as following : *"(3) BAZNAS as referred to in paragraph (1) is institution nonstructural government which is independent and responsible answer to President through the Minister "* (RI 2021). Where it is explained that For carry out government zakat management forming BAZNAS (National Zakat Collection Agency). This in accordance with what is explained in Article 6, *" BAZNAS is authorized agency do task management of zakat national "*.

For know that the authorities For lift or dismiss zakat officers , namely President through Minister's proposal , in matter This is the Minister of Religion. As explained in Article 10:

1. BAZNAS members are appointed and dismissed by the President on Minister's proposal
2. BAZNAS members from element public appointed by the President on the Minister's proposal after get consideration of the People's Representative Council of the Republic of Indonesia".

In a way general Law No. 23 of 2011 concerning Zakat Management is not different with The previous law remains in effect give very generous portion big for institution zakat management . However , the differences with Constitution previously that is Constitution new No uses the generic name "Badan Amil Zakat" for initiated institution government , as used in the Law previously . However , in firm Constitution This has establish BAZNAS as institution authorized and entitled official in managing zakat (Fakhrudin 2020).

Regulation Government of the Republic of Indonesia, Number 14 of 2014 concerning Implementation Constitution Number 23 of 2011 Concerning Zakat Management , regarding mechanisms and procedures the appointment of zakat collectors is explained in Article 6, namely (P. RI 2021):

1. Appointed BAZNAS members as intended in Article 5 paragraph (2) comes from from element society and from element Government.
2. BAZNAS members from element public appointed by the President on the Minister's proposal after get consideration of the People's Representative Council of the Republic of Indonesia.
3. Years of service BAZNAS members are held for 5 (five) years and can chosen return for 1 (one) term of office .

PP Regulation Number 14 of 2014 concerning Implementation Constitution Number 23 of 2011 Concerning Zakat Management clarifies procedures the appointment of zakat amil, so No Can formation of zakat amil without government permission. Because in Article 6 has explain that BAZNAS members were inaugurated by the President on proposal of the Minister of Religion and above consideration and approval of the DPR.

In an attempt zakat collection , government has confirming the Zakat Collection Agency (BAZ), namely institution zakat management established by the government , whose

management personnel consists of on scholars, intellectuals , professionals , figures society and elements government . Zakat Collection Institution (LAZ), namely institution zakat managers formed by the community , whose inauguration carried out by the government when has fulfil condition certain institutions This assigned as an institution that manages , collects , distributes and empowers zakat recipients from zakat funds.

Legal Status of Mosque Zakat Management in Tanjung Morawa B Village, Tanjung Morawa District According to Zakat Regulations in Indonesia.

Amil in operate his duties appointed by the government and received permission from him or selected by the agency authorized government or by the Islamic community for collect and distribute zakat to people who have determined in the Qur'an. Zakat management has been arranged in Constitution Number 23 of 2011 and Regulations Government Number 14 of 2014. As well as the formation of institution manager or UPZ has arranged in BAZNAS Regulation Number 2 of 2016. Implementation of zakat with through the 'amil in each region must be through BAZNAS, LAZ, UPZ, or institutions / individuals who have get permission from office sub-district religious affairs .

Amil is as a representative of the mustahiq so that when happen misappropriation in managing zakat has fall and the amil is entitled take part treasure zakat assets as cost operational if is required . While committee as a representative of zakat payer so that if happen misappropriation in managing obligatory zakat zakat payer Not yet fall , and the committee No entitled take part of zakat as cost operational also not entitled get 'amil section .

So that according to description on Zakat management carried out by the committee of amil zakat fitrah mosque in Tanjung Morawa B Village, Tanjung Morawa District according to Islamic law can it is said No valid . Muzakki has fall obligation zakat . However committee No entitled get part zakat assets as cost operational so as No get amil section . However committee get the amount taken from part God willing .

In the Law stated that BAZNAS is institution government non-structural However its establishment in a way clear follow structure government from level center until sub-district . If you follow mandate Law , then at least will There are 33 Provincial BAZNAS and 503 City/ District BAZNAS (Yusuf 2021). In the Regulations Government Number 14 of 2014 Article 66 states :

1. In terms of somewhere certain communities and regions Not yet accessible to BAZNAS and LAZ, activities zakat management can carried out by a group of people, individuals figure Muslims (Islamic scholars), or mosque / prayer room administrators as amil zakat.
2. Activity Management of Zakat by amil zakat as intended Article (1) is carried out with to inform in a way written to head office sub-district religious affairs .

Seen from chapter above , activities or zakat management can carried out by a group of people, figures community /clerics, mosque administrators / truscans or Islamic Prayer Room as amil. This matter done with to inform in a way written to head office sub-district religious affairs . Zakat regulations that have been made is references that must be used by amil in managing zakat. Manager in matter This must follow procedure or procedures management of zakat according to Constitution Number 23 of 2011 and procedures appointment of amil according to Regulation Government Number 14 of 2014. This is aim For smoothness , suitability , as well as For maximize zakat management .

From the results research , if reviewed from aspect regulation implementation of zakat by the committee Not yet fully in accordance with Regulation Government Number 14 of 2014, as well as Constitution Number 23 of 2011. Article 35 of Law No. 23 of 2011 states that role public only in coaching and supervision towards BAZNAS and LAZ. The guidance referred to is :

1. Increase awareness public For pay zakat through BAZNAS and LAZ;

2. Provide suggestions for improvement performance of BAZNAS and LAZ.

Furthermore in Article 38 states that everyone is prohibited with on purpose act as amil zakat do collection, distribution , or utilization of zakat without permission authorized official (Undang 2020).

In practice The committee for collecting zakat fitrah from the mosque in Tanjung Morawa B Village, Tanjung Morawa District form with method pointing or sustainable from every the year For become the committee for collecting zakat fitrah. However in management This committee No get permission official in accordance Regulation Government Number 14 of 2014 and Constitution Number 23 of 2011. As stated in Regulation Government Number 14 of 2014 Concerning Implementation Constitution Number 23 of 2011 Article 66 point second " *Activities Management of Zakat by amil zakat as intended Article (1) is carried out with to inform in a way written to head office sub-district religious affairs* ”.

In implementation zakat management , committee No report implementation to office sub-district religious affairs Because No existence strict sanctions from party office sub-district religious affairs local . Although this is very common happening in Indonesian society , however administration like licensing , archiving and bookkeeping very much needed For need Then day . As stated in Regulation Government Number 14 of 2014 Concerning Implementation Constitution Number 23 of 2011, Article 78, which reads :

1. Zakat collectors as intended in Article 66 paragraph (1) which is not to inform to office sub-district religious affairs , subject to sanctions administrative .
2. Zakat collectors as intended in Article 66, can also charged sanctions administrative if :
 - a. No do recording and bookkeeping to zakat management ; or
 - b. No do distribution and utilization of zakat according to with Islamic law and not done in accordance allocation pledged (P. RI 2021).

Furthermore in task reporting of amil to Head of the Tanjung Morawa District Religious Affairs Office Not yet implemented The same once . Missed reporting This due to lack of knowledge of amil in make report to the Office of Religious Affairs . Sanctions administrative for amil not report listed in Article 83 of the Regulation Government Number 14 of 2014 which reads :

1. Zakat collectors as intended in Article 78 paragraph (1) is imposed sanctions administrative in the form of termination activity zakat management .
2. Zakat collectors as intended in Article 78 paragraph (2) is imposed sanctions administrative in the form of reprimand written .
3. In the case of amil zakat doing repetition violation provision as referred to in paragraph (2), is subject to sanctions administrative in the form of termination temporary from activity zakat management .
4. In the case of Amil Zakat doing repetition violation provision as referred to in paragraph (3), is subject to sanctions administrative in the form of termination from activity zakat management .

Provisions in the Law only mention sanctions imposed on zakat managers (amil), the same very No mention sanctions for violators obligation paying zakat (muzakki). This is aggravated Again with problem jurisdiction , because Constitution Zakat Management is not mention Court who has the right For to judge , whether district court or religious court . Although acknowledged , will difficult very apply sanctions law for violators obligatory zakat.

Required existence coaching from BAZNAS regarding procedures management of zakat to community . Development to 'amil this is very important its function . Because the source amil power in the Tanjung Morawa District area especially in Tanjung Morawa B Village, knowledge is still very minimal about regulation implementation of zakat in the Regulations Government Number 14 of 2014 and Constitution Number 23 of 2011. Concept zakat

management only limited to worship to Allah SWT without balanced with awareness orderly zakat administration .

In practice, what happened in the management of zakat from the mosque in Tanjung Morawa B Village, the committee has do duties and obligations as much as possible Possible in a way its capacity as amil for preserve implementation of zakat. Although Not yet orderly administration reporting of amil to Head of the Office of Religious Affairs . Then about amil rights , management only take A little from overall zakat income , and not take cost operational . This is appear Because assumption from public around when the amil takes part big considered use trust with arbitrary . More amil attitude prioritize atmosphere conducive society so as not to assume bad to the amil it is necessary get support from various parties so that the community know the rights and obligations of amil in managing zakat.

The National Zakat Collection Agency (BAZNAS) is expected to have an option or empowerment program such as facilitating amil to obtain permits to carry out zakat management. This amil status is very important and influences the tasks to be carried out, namely managing zakat. If the committee has obtained the status as amil, the committee will carry out its duties properly as an amil according to the Law and obtain its rights. Based on data and facts, the formation of the zakat fitrah amil committee for the Mosque in Tanjung Morawa B Village, Tanjung Morawa District can be said to be illegal. Because it did not submit a request according to procedures according to Law Number 23 of 2011, Government Regulation Number 2014, and BAZNAS Regulation Number 2 of 2016 .

CONCLUSION

The process of forming the zakat fitrah committee in Tanjung Morawa B Village, Tanjung Morawa District , is generally carried out at the end of Ramadan through a gathering or meeting to determine the committee's composition for that year. Based on prevailing tradition, the committee's composition rarely changes, except when a member moves residence or has died. This process is informal and carried out individually without any legality or official registration at the National Zakat Agency (BAZNAS) of Deli Serdang Regency or at the Religious Affairs Office (KUA) of Tanjung Morawa B Village. From the results of interviews with several informants, it was revealed that the majority of the community did not know that the zakat fitrah committee should be registered or have official legality. They assume that only the management of the Mosque Prosperity Agency (BKM) is required to be registered, while the zakat fitrah committee does not need to be, because the nature of its activities only occurs once a year.

Although an informant acknowledged that the ideal zakat fitrah committee should be officially registered, this has not yet received widespread public attention. To date, there has been no official appeal or outreach in Tanjung Morawa B Village requiring every zakat fitrah committee to have legal standing. Based on applicable regulations, such as Law Number 23 of 2011 concerning Zakat Management, Government Regulation of 2014, and BAZNAS Regulation Number 2 of 2016, the formation of a zakat fitrah committee that does not follow registration procedures can be categorized as illegal. Therefore, the zakat fitrah committee in Tanjung Morawa B Village has essentially not complied with the legal provisions governing official zakat management in Indonesia.

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