



## Mosque-Based Zakat al-Fitr Management: Evidence from Collection and Distribution Practices at Al-Muttaqien Mosque, Indonesia

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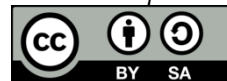
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### Abstract

**Purpose:** This study aims to analyze the mechanisms of collecting and distributing *zakat al-fitr* at the mosque level through a case study at Al-Muttaqien Mosque in Metro District. Mosque-based zakat management plays a crucial role in ensuring that zakat distribution reaches eligible beneficiaries effectively. However, in practice, several challenges remain, including limitations in the verification of *mustahiq* and the limited operational resources available to zakat administrators *amil*. **Methodology:** This research employs a qualitative approach. Data were collected through semi-structured interviews with the head and members of the Zakat Collection Unit (UPZ), field observations, and documentation of zakat administrative records. The data were analyzed using data reduction, data display, and conclusion drawing techniques. Source triangulation was applied to ensure the validity and reliability of the research findings. **Findings:** The results show that the collection of *zakat al-fitr* at Al-Muttaqien Mosque is conducted directly by the zakat committee through coordination with neighborhood leaders (RT). Most *muzakki* (zakat payers) fulfill their obligations in the form of rice, while a smaller proportion provide cash contributions, which are subsequently converted into rice before being distributed to the eligible *mustahiq*. The distribution of zakat is primarily directed toward the groups of the poor (*fakir*), the needy (*miskin*), and the zakat administrators (*amil*). The study finds that mosque-based zakat management operates in a participatory manner within the community.

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## A. Introduction

Zakat constitutes one of the most fundamental instruments within the Islamic economic system. Beyond its spiritual dimension as an act of worship, zakat also functions as a mechanism for social welfare redistribution aimed at reducing economic inequality and strengthening social solidarity within society. Through zakat, Islam encourages the realization of economic justice by redistributing wealth from those who are financially capable to those in need. In Islamic teachings, zakat represents a specific portion of wealth that must be distributed to designated beneficiaries at a particular time. The term zakat itself conveys meanings such as growth, purification, and blessing, indicating that the act of giving zakat not only purifies wealth but also contributes to social prosperity and moral development.

Linguistically, the word zakat derives from the root word zaka, which means purity, growth, and blessing. In this sense, zakat symbolizes both material and spiritual purification. From a jurisprudential perspective, zakat refers to a specific amount of wealth that Allah obligates Muslims to distribute to eligible recipients (mustahiq) under certain conditions. Thus, zakat serves not only as an economic obligation but also as a means of strengthening the relationship between human beings and God while simultaneously reinforcing social ties among members of society, particularly between the wealthy and the underprivileged (Abbas, 2017).

The importance of zakat in Islam is reflected in its position as one of the five pillars of Islam. In the Qur'an, the command to perform zakat frequently appears alongside the command to establish prayer, highlighting its central role in Islamic teachings. Allah states in the Qur'an: "*And establish prayer and give zakat and bow with those who bow (in worship)*" (Qur'an 2:43) (Bakhtir & Abdullah, 2023). This verse illustrates the inseparable relationship between spiritual devotion and social responsibility within Islamic teachings (Diningrum, 2022).

In Islamic jurisprudence, zakat is generally divided into two primary categories: zakat al-mal (wealth zakat) and zakat al-fitr. Zakat al-mal refers to zakat imposed on certain forms of wealth that meet specific criteria such as ownership threshold (nisab) and holding period (haul). Meanwhile, zakat al-fitr is a mandatory form of charity that must be paid by every Muslim at the end of the month of Ramadan before the Eid al-Fitr prayer. The purpose of zakat al-fitr is twofold: to purify the fasting person from improper speech or actions committed during Ramadan and to provide food for the poor so that they may celebrate the Eid holiday with dignity (Suryani et al., 2024).

Zakat al-fitr is obligatory for every Muslim, regardless of gender, age, or social status, if they possess sufficient resources beyond their basic needs. Traditionally, zakat al-fitr is paid in the form of staple food, commonly rice in Indonesia, with a standard quantity equivalent to one sha', approximately 2.5 kilograms. In contemporary practice, zakat may also be paid in monetary form equivalent to the value of the staple food, which is later converted into food before distribution to the beneficiaries.

The obligation to pay zakat al-fitr applies to Muslims who are alive at the end of Ramadan and have surplus provisions beyond their essential needs. Those who do not possess sufficient resources are not obligated to pay zakat; instead, they may qualify as recipients. The timing of zakat al-fitr payment is also regulated within Islamic jurisprudence. While it is permissible to pay zakat during the month of Ramadan, the recommended time is after the dawn prayer on the day of Eid al-Fitr and before the Eid prayer. If zakat is paid after the Eid prayer, it is no longer considered zakat al-fitr but rather ordinary charity. This is based on a hadith narrated by Ibn Abbas in which the Prophet Muhammad (peace be upon him) stated that zakat al-fitr serves as purification for the fasting person and as food for the poor; however, if it is given after the Eid prayer, it is regarded merely as voluntary charity.

To ensure the effective management of zakat, institutional frameworks have been established in many Muslim countries, including Indonesia. The Indonesian government established the National Zakat Agency (Badan Amil Zakat Nasional/ BAZNAS) as an official body responsible for managing zakat at the national level. BAZNAS operates as an independent non-structural government institution tasked with coordinating zakat collection, distribution, and utilization in accordance with national regulations. The management of zakat is intended to enhance efficiency and effectiveness in zakat services while maximizing its role in improving social welfare and alleviating poverty (Muftisany, 2021).

Despite the existence of formal institutions such as BAZNAS, zakat management at the community level is often conducted through mosques. In Islamic civilization, the mosque has historically functioned not only as a place of worship but also as a center of social, educational, and economic activities. Mosques therefore play a strategic role in mobilizing community participation in social welfare initiatives, including the collection and distribution of zakat. At the local level, mosque-based zakat management often becomes the most accessible mechanism for facilitating zakat payments and ensuring that assistance reaches nearby communities in need (Fatmawati et al., 2023).

According to data from the Central Bureau of Statistics (Badan Pusat Statistik / BPS), there were approximately 40 mosques located in the Metro Pusat District of Metro City in 2022. Among these, Al-Muttaqien Mosque represents one of the active mosques involved in organizing zakat al-fitr collection and distribution activities. These activities are conducted annually as part of the community's effort to fulfill religious obligations while supporting underprivileged members of society, particularly in the period leading up to Eid al-Fitr (BPS, 2024).

However, the implementation of zakat management at the mosque level often faces practical challenges. One of the primary issues involves the verification of mustahiq, which can lead to inaccuracies in determining eligible beneficiaries. In some cases, individuals who are not formally recorded as beneficiaries may request zakat assistance, creating difficulties for zakat administrators in ensuring fair and accurate distribution. Additionally, limited operational resources, such as transportation for logistical activities, can affect the efficiency of zakat collection and distribution processes. For example, when many muzakki choose to pay zakat in cash rather than in rice, the zakat committee must purchase rice before distributing it to beneficiaries, which requires additional logistical arrangements.

Previous studies indicate that zakat management at the community level still requires improvements in governance, transparency, and accountability. However, empirical research focusing specifically on mosque-based zakat management at the micro level remains relatively limited. Therefore, examining the practical implementation of zakat management within local mosques is important to understand both its strengths and challenges.

Based on this background, this study aims to analyze the mechanisms of zakat al-fitr collection and distribution at Al-Muttaqien Mosque in Metro Pusat District. By examining the operational practices and challenges faced by zakat administrators, this research seeks to contribute to the broader discussion on mosque-based zakat governance and provide insights for improving the effectiveness, transparency, and accountability of zakat management at the grassroots level.

## **B. Methods**

This study employs a qualitative research approach aimed at obtaining an in-depth understanding of the management practices of zakat al-fitr at the mosque level. A qualitative design was considered appropriate because it allows the researcher to explore social practices, institutional mechanisms, and community participation in zakat

management. The research was conducted at Al-Muttaqien Mosque located in Metro Pusat District, Metro City, which actively organizes the collection and distribution of zakat al-fitr within the surrounding community.

The research informants consisted of the head and members of the Zakat Collection Unit (Unit Pengumpul Zakat / UPZ) of Al-Muttaqien Mosque. Informants were selected using a purposive sampling technique, which enables the researcher to identify individuals who possess relevant knowledge and direct experience related to the mechanisms of zakat collection and distribution. This sampling method ensures that the data obtained reflects practical insights from individuals directly involved in the management of zakat activities.

Data collection was conducted through several techniques, including semi-structured interviews, direct observation, and documentation analysis. Semi-structured interviews were carried out with the UPZ administrators to obtain detailed information regarding the procedures, challenges, and operational practices in managing zakat al-fitr. Direct observation was conducted to examine the process of zakat collection and distribution during the Ramadan period. In addition, documentation in the form of administrative records of zakat management maintained by the mosque committee was also reviewed to complement the primary data (Hafni, 2022).

The data were analyzed using an interactive qualitative analysis technique consisting of three stages: data reduction, data display, and conclusion drawing. Data reduction was performed by selecting and focusing on relevant information obtained from interviews, observations, and documents. The data were then organized and presented systematically to facilitate interpretation. Finally, conclusions were drawn based on patterns and relationships identified within the data. To ensure the credibility and validity of the research findings, source triangulation was applied by comparing information obtained from different informants and supporting documents.

## C. Results and Discussion

### 1. Results

The findings indicate that the mechanism for collecting zakat al-fitr at Al-Muttaqien Mosque is conducted directly by the zakat committee organized under the Zakat Collection Unit (Unit Pengumpul Zakat / UPZ). This unit is responsible for coordinating the collection and distribution of zakat within the surrounding community. The collection process is carried out through collaboration between mosque administrators and the neighborhood head (Ketua RT). Most community members fulfill their zakat obligation by contributing rice as the primary staple food, while a smaller proportion choose to pay in cash. Cash contributions are later converted into rice before being distributed to eligible beneficiaries.

In terms of distribution, zakat al-fitr is allocated primarily to three categories of beneficiaries: the poor (fakir), the needy (miskin), and the zakat administrators (amil). The distribution process is conducted directly by the zakat committee, who deliver the zakat to the homes of the beneficiaries living in the surrounding area of the mosque. Zakat al-fitr is a mandatory obligation for every financially capable Muslim and is performed during the month of Ramadan before the celebration of Eid al-Fitr. Muslims (muzakki) may pay their zakat through local zakat administrators, after which the collected zakat is distributed to eligible recipients (mustahiq). The primary objective of zakat al-fitr is to uphold the principles of social equity and redistribution among Muslims so that economically disadvantaged individuals can also experience the joy of Eid al-Fitr (Yulianti et al., 2018).

The collection of zakat at Al-Muttaqien Mosque is implemented through a relatively simple mechanism in cooperation with the head of Neighborhood Unit (RT) 048. Based on

a decree issued by the National Zakat Agency (BAZNAS) of Metro City, the UPZ of Al-Muttaqien Mosque consists of six members, with the head of RT 048 serving as the chairman of the committee. The appointed zakat administrators are individuals who have prior experience in managing zakat activities.

The zakat collection activity was conducted one day before Eid al-Fitr, on March 31, 2025, from 16:00 to 20:00 WIB. The amount of zakat paid by each muzakki was set at 2.5 kilograms of rice or its equivalent value of IDR 35,000 per person. In determining the beneficiaries (mustahiq), the head of the neighborhood unit evaluates community members who are eligible to receive zakat. From the eight categories of zakat recipients mentioned in Islamic jurisprudence—fakir, miskin, amil, muallaf, gharim, fisabilillah, ibnu sabil, and riqab—the beneficiaries of zakat al-fitr at Al-Muttaqien Mosque consist primarily of three categories: the poor (fakir), the needy (miskin), and the zakat administrators (amil).

### **Appointment of Zakat Administrators**

In many communities, the responsibility of managing zakat is often entrusted to mosque leaders or religious figures. A similar practice is observed at Al-Muttaqien Mosque, where most members of the Zakat Collection Unit (UPZ) are drawn from mosque administrators. Based on the official decree issued by BAZNAS Metro City, the UPZ at Al-Muttaqien Mosque consists of six members. The organizational structure includes the head of RT 048, Iwan Setiawan, as chairman; Afan Affandi as secretary; Urip Hariono as treasurer; and three additional members serving as committee members.

At the end of the zakat collection period, the zakat administrators are required to prepare an accountability report. This report is requested by BAZNAS to ensure transparency and accountability in zakat management, prevent potential misuse of funds, and serve as an evaluation tool for improving zakat management practices in the future. The report also helps identify and map potential mustahiq to ensure that zakat distribution is conducted accurately and fairly.

The forms of zakat paid by the community of Al-Muttaqien Mosque consist of rice and cash contributions. According to the chairman of the zakat committee, most community members prefer to pay zakat in the form of rice, while only a small proportion choose to pay in cash. Those who pay in cash generally prefer a more practical method and may find it inconvenient to prepare rice themselves. The zakat committee has therefore established the standard payment of zakat al-fitr as 2.5 kilograms of rice or the monetary equivalent of IDR 35,000 per person.

### **Determination of Mustahiq**

The recipients of zakat al-fitr generally belong to the same categories as those eligible for zakat in general. According to Islamic teachings, zakat must be distributed to eligible beneficiaries as specified in the Qur'an (Sunanik, 2011). This principle is based on the verse in Surah At-Taubah (9:60): "*Zakat expenditures are only for the poor and for the needy and for those employed to collect [zakat] and for bringing hearts together [for Islam] and for freeing captives and for those in debt and for the cause of Allah and for the stranded traveler – an obligation imposed by Allah. And Allah is Knowing and Wise*".

From the eight categories (asnaf) mentioned in the verse, the zakat recipients at Al-Muttaqien Mosque consist of three groups: fakir, miskin, and amil, with a total of 84 beneficiaries. The selection of these recipients is conducted through discussion and careful observation by the zakat administrators to ensure fairness and accuracy in distribution. During the zakat collection process, an incident occurred that highlighted challenges in the verification of zakat recipients. A woman arrived at the mosque claiming to be economically disadvantaged and requested rice assistance. Out of compassion, the zakat committee provided her with rice from the zakat funds without conducting a thorough

verification process. Later, a local resident informed the committee that the woman frequently visited different mosques with similar claims to receive zakat assistance. This situation occurred while the zakat administrators were focused on collecting zakat from muzakki, leaving limited time for verification.

### Collection and Distribution Mechanisms

Based on the interview findings, the process of collecting and distributing zakat al-fitr at Al-Muttaqien Mosque includes several stages. First, socialization is conducted by announcing the zakat collection schedule through the mosque loudspeaker system. The committee informs the community that zakat collection will take place one day before Eid al-Fitr from 16:00 to 20:00 WIB and provides information regarding the required zakat amount.

Second, although no initial database of muzakki exists due to the presence of several mosques in the surrounding area, the committee records the names of individuals who pay zakat at Al-Muttaqien Mosque. Data on the number of muzakki recorded in the past three years show fluctuations in participation.

Year	Rice	Cash
2023	115	22
2024	143	46
2025	146	25

These data indicate that the number of zakat contributors varies annually. The records were obtained from the administrative documentation maintained by the mosque zakat committee.

Third, the collection mechanism is conducted directly at the mosque, where muzakki personally deliver their zakat to the committee. During the observation period, no payments of zakat al-mal were recorded. According to the chairman of the zakat committee, this may be due to limited awareness or because community members' wealth has not yet reached the nisab threshold.

Finally, the distribution of zakat is carried out by delivering the collected rice directly to the homes of eligible beneficiaries. The distribution process begins after the entire zakat collection period has ended, usually around 20:00 WIB. However, the distribution process also faces logistical challenges, particularly due to the limited availability of transportation for purchasing and transporting rice. Since many committee members arrive at the mosque without personal vehicles, purchasing rice from the market can be difficult when large amounts of cash zakat must be converted into rice. To address this issue, the committee encourages muzakki to pay zakat in the form of rice whenever possible, although cash payments remain acceptable when necessary.

## 2. Discussion

Based on the research findings regarding the mechanisms for collecting and distributing zakat al-fitr at Al-Muttaqien Mosque, Metro Pusat District, it can be analyzed that the zakat management system implemented reflects a community-based management model that emphasizes community participation and close social relationships between zakat administrators and beneficiaries. This model has proven effective in encouraging community awareness to fulfill zakat obligations voluntarily while strengthening social solidarity at the local level. This finding is consistent with the evidence that zakat collection is conducted through coordination between mosque administrators and neighborhood heads (RT), who represent the local social structure within the community (Khaerany, 2013).

From the perspective of zakat governance, the mechanism implemented has fulfilled the fundamental principles of zakat management, namely participation, accountability, and direct distribution to eligible beneficiaries (*mustahiq*). The involvement of the Zakat Collection Unit (Unit Pengumpul Zakat/UPZ), which was established based on a formal decree issued by the National Zakat Agency (BAZNAS), indicates the presence of institutional legitimacy in zakat management at the mosque level. Furthermore, the obligation to prepare accountability reports following the collection and distribution processes represents an implementation of the transparency principle in the management of religious social funds (Rahman et al., 2019).

However, further analysis indicates that the zakat management system still faces several structural and operational limitations. One of the primary issues is the absence of a standardized verification system for *mustahiq*, resulting in the determination of zakat recipients relying heavily on direct observation and the subjective judgment of administrators. This condition may lead to inaccuracies in targeting zakat distribution, particularly when individuals claim eligibility as *mustahiq* without adequate verification. These findings highlight the importance of developing a systematic and sustainable *mustahiq* database to improve the accuracy and effectiveness of zakat distribution (Zalikha, 2016).

In addition, limitations in operational resources also influence the effectiveness of zakat distribution. The lack of transportation facilities and the necessity to convert cash-based zakat into rice increase the workload of zakat administrators, particularly during the relatively short distribution period prior to the Eid al-Fitr celebration. This condition indicates that zakat management at the mosque level remains highly dependent on a volunteer-based system, in which operational efficiency is strongly influenced by the availability of supporting facilities and logistical resources.

From the perspective of Islamic economics, the practice of zakat management at Al-Muttaqien Mosque demonstrates that zakat functions not only as a religious obligation but also as an instrument for social welfare distribution. The allocation of zakat to groups such as the poor (*fakir*), the needy (*miskin*), and zakat administrators (*amil*) reflects the implementation of the principle of distributive justice within the Islamic economic system, in which zakat serves as a mechanism for wealth redistribution aimed at reducing social inequality within society. This finding reinforces the notion that zakat management at the local level plays a strategic role in supporting poverty alleviation efforts and strengthening social solidarity (Inayah et al., 2024).

Overall, the analysis of the research findings indicates that the management of zakat al-fitr at Al-Muttaqien Mosque has been implemented effectively in terms of community participation and compliance with sharia provisions. Nevertheless, to enhance the quality of zakat governance in the future, efforts are required to strengthen administrative systems, standardize operational procedures, and utilize information technology in managing data on *muzakki* and *mustahiq*. Through these improvements, zakat management at the mosque level can evolve into a more professional, transparent, and sustainable system.

#### **D. Conclusion**

This study examined the mechanisms of collection and distribution of zakat al-fitr at Al-Muttaqien Mosque located in Metro Pusat District. The findings indicate that the management of zakat al-fitr at the mosque generally follows the guidelines established by the National Zakat Agency (BAZNAS). The collection process is carried out effectively through a community-based system in which *muzakki* voluntarily fulfill their religious obligation to pay zakat. The active participation of community members and the involvement of mosque administrators contribute to the successful implementation of zakat collection activities.

However, several challenges remain in the distribution process. One of the main issues concerns the absence of clearly defined criteria for determining eligible mustahiq (zakat beneficiaries). In practice, the identification of beneficiaries is often based on direct observation by the zakat administrators rather than a systematic data verification process. This situation may create opportunities for individuals who are not genuinely eligible to claim zakat assistance. Nevertheless, the zakat committee ensures that all collected zakat funds are fully distributed to eligible beneficiaries, and any remaining funds are also allocated to mustahiq to prevent misuse.

Overall, the management of zakat al-fitr at Al-Muttaqien Mosque reflects a community-based governance model involving mosque administrators and local community leaders. Despite its effectiveness in mobilizing community participation, the system still faces several operational limitations, particularly regarding beneficiary verification and logistical support during the distribution process.

Therefore, this study suggests the need to strengthen the beneficiary data management system, improve coordination between mosque administrators and community leaders, and develop standardized operational procedures for zakat management. Such measures are expected to enhance transparency, accountability, and efficiency in mosque-based zakat governance while ensuring that zakat distribution reaches the intended beneficiaries more accurately.

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#### **F. Author Contributions Statement**

Agnes Jevi Rialita conducted the research design, data collection, analysis, and manuscript drafting. Nanda Tiara supervised the research process, reviewed the manuscript, and contributed to conceptual refinement and final approval of the manuscript. All authors approved the final version of the manuscript.

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