
ANALYSIS OF FINANCIAL STATEMENTS AND ACCOUNTING TREATMENT OF ZAKAT AND INFAQ/SALAQAH PSAK 101 AND PSAK 109

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ABSTRACT

The application of PSAK 101 and PSAK 109 needs to be made for transparency. Transparency is very much needed for an amil entity in providing operational information, one way to be aware of transparency is through accountability reports, this will also attract the public to channel zakat and infaq/alms funds to LAZ Sidogiri. Thus, the more zakat and infaq/alms funds received, the greater the impact on the welfare of the people and the more poor people are assisted in meeting their needs. This research is a type of descriptive qualitative research. Analysis of the data used are observation, interviews, and documentation. The subjects of this research are the amil entity reports (PSAK 101) and the accounting treatment of zakat and infaq/alms (PSAK 1019) at LAZ Sidogiri. The results of this study show that in 2022 LAZ Sidogiri has implemented PSAK 109 for accounting treatment, from recognition and measurement, presentation, and disclosure and PSAK 101 for presentation of reports on amil entities. However, LAZ Sidogiri does not present a cash flow statement and a report on changes in assets under management because there are no additional assets (zakat and infaq/alms funds) that have been deposited.

Keywords: Zakat Management Organization (OPZ), Sidogiri Zakat Amil Institution, Amil Entity Report (PSAK 101), Accounting for Zakat and Infaq/alms (PSAK 109)

INTRODUCTION

Indonesia has the largest Muslim population in the world so in everyday life, Muslims must follow God's commands, especially in matters of muamalah (Sari et al. 2023). This data provides great potential for receiving zakat. In Indonesia, zakat, infaq, and alms are a stimulus to reduce poverty. According to Article 34 of 1945, the state actually cares for poor and neglected children. However, with limitations and a large number, not all poor people and neglected children can be cared for by the state. That's why community assistance is needed to support the poor in meeting their needs, one of which is with zakat. Zakat will prevent economic inequality where some people have a lot of wealth while others have difficulty making ends meet. (Sitepu 2018).

For a Muslim, zakat is one of the main points of religious teachings, as well as being a core factor in the upholding of religious teachings. Therefore, zakat is obligatory on Muslims who have fulfilled its provisions (Devi and Fenny 2014). Zakat is a form of humanitarian social assistance that can grow in accordance with economic development. In contrast to infaq/alms which do not have a nisab and the value of assets is determined based on the law. However, zakat is a group of worship that has been discussed in the Al-Qur'an and As Sunnah. The position of zakat is the foundation in Islamic teachings. This is contained in QS. Al-Baqarah: 43

"And perform the prayer, pay zakat and bow with those who bow."

Zakat itself has 2 roles namely. First, the control function can be understood as zakat as an economic control tool that can reduce the risk of hoarding wealth. Second, the social function of zakat is to encourage us to always be productive.

Optimal Zakat management can be a means to improve the economy. Zakat and infak/alms are very thick in the teachings of Islam, explained in QS. Az-Zariyat: 19

"And on their property there is a right for the poor who ask and the poor who do not ask."

From the above verse, it can be concluded that wealth has more rights for the poor so that it becomes a solution to their economic problems. Therefore, optimizing its management and utilization is a very important potential in supporting Indonesia's economic development in reducing poverty and achieving prosperity.

In the process of distribution and use, zakat is divided into two categories. First, the consumptive distribution is to answer the direct needs of Mustahik. Second, productive distribution, namely the distribution of zakat by providing long-term benefits to improve people's living standards so they can live independently (Halima 2014).

In Indonesia, those who have the authority to carry out the operational activities of zakat, infak, and alms are formal institutions and have legality in their operations, namely Baznas and LAZ. The difference between the two institutions is the body that forms them. BAZNAS is formed by a government agency and LAZ is established by the community and given government legality (Rahman 2015).

One of the non-profit organizations, namely the LAZ Sidogiri Foundation, is an OPZ that was confirmed by the Decree of the Ministry of Religion Number 81 of 2020 Granting Permits to the LAZ Sidogiri Foundation as a Provincial Scale OPZ and Decree of the Indonesian Ministry of Law and Human Rights Number AHU 0004371.AH 01.12 Tahun.2019. March 1, 2019. LAZ (amil zakat institution) Sidogiri is a non-profit organization (not profit and loss oriented) whose operational activities receive, distribute, and regulate the utilization of zakat, infaq/alms, and DSKL funds by increasing the benefits of zakat and infaq/alms funds. In addition to being an intermediary for muzaki, it also plays a role in the welfare of recipients of zakat and infaq/alms, by optimizing the role of religious institutions, namely holding religious, community, social and educational activities.

The Amil Zakat Sidogiri Institute is a large OPZ and has obtained legality of operation, this year LAZ Sidogiri has 24 branches spread across all provinces in Indonesia which makes LAZ Sidogiri have to apply PSAK 101 and 109 for reporting zakat funds, infaq/alms and has no few muzaki, in order to avoid the problem of muzaki distrust of the distribution of zakat and infaq/alms funds LAZ Sidogiri must be as transparent as possible in its reporting. This year, the presentation of the accountability report for LAZ Sidogiri was not entirely in accordance with PSAK 101 and 109, the absence of a report on changes in funds caused the report presented by LAZ Sidogiri to be inconsistent with PSAK 101 and 109. This needs to be made by LAZ Sidogiri so that it is in sync with the provisions of PSAK 101 and 109 as a form of LAZ Sidogiri's transparency efforts to muzaki to create awareness, obedience, and encourage people to pay zakat and infak/shadaqoh through the LAZ Sidogiri amil institution. Transparency is very much needed for an amil entity in providing operational information, one way to find out about transparency is through an accountability report. Amil zakat institutions must prepare financial reports in collecting zakat and infaq/alms funds which must comply with the provisions that apply to amil entities, namely based on PSAK 101 and 109. The low collection of zakat funds is due to several factors, including lack of awareness of muzaki due to lack of knowledge about zakat, (Sustainable 2021).

Amil entities are required to make reports in accordance with the provisions of PSAK 101 and 109 to foster the trust of the people to pay zakat, amil entities are required to make reports that are as transparent as possible. Financial reports are important and cannot be ignored by an entity in carrying out its operations. Thus, entities must present financial statements. The financial report is a description of the company's financial information for a financial period that can be used to describe the entity's performance. Users of financial statements include donors, employees, government and the public. Financial reports are used to determine the value of funds used for entity operations, evaluate financial position, evaluate the performance of reporting units, and monitor compliance with laws and regulations. In contrast to profit-oriented entities, the main purpose of this organization is not profit, but trying to serve the public and guided by a specific mission. Nonprofits are created to bring change to individuals or communities.

The PSAK 109 accounting and reporting system can help realize OPZ transparency and accountability. To create a good, correct accounting and reporting system, to create equal OPZ financial reports and ready to be audited. So the activities of recording and preparing OPZ financial reports are based on PSAK 109 rules (Rahman 2015).

Presentation of amil entity reports prepared in PSAK 101 and zakat, infak/alms accounting is regulated in PSAK 109. These two PSAKs will make it easy for amil entities to be used as a reference in making reports on zakat and infaq/alms funds regarding a description of how much and to whom and the process collection and distribution of zakat and infaq/alms funds, by providing information as transparent as possible regarding their recognition, measurement, presentation, and recognition. PSAK 101 and 109 were made to achieve report similarity and facilitate recording. So that the public can oversee the operations of amil and observe financial reports. In addition, PSAK 101 and PSAK 109 seek to find out the extent to which sharia principles are used by amil when managing zakat and infaq/alms funds. (Devi and Fenny 2014).

The focus of this research is on the accounting treatment and analysis of the financial reports of amil zakat entities. The purpose of this research is to measure how appropriate LAZ Sidogiri applies PSAK 101 and 109 in recording and reporting zakat, infaq, and alms funds. So the researcher sees the need for the application of PSAK 101 and 109. Based on the description above, the researcher makes the accountability report of zakat, infaq, and alms funds as a research object at LAZ Sidogiri with the title "Financial Statement Analysis and Accounting Treatment of Zakat and Infaq/Alms PSAK 101 and PSAK 109 (Case Study of LAZ Sidogiri)".

LITERATURE REVIEW

PSAK 101

Strong immunity and financial reporting stability because the Islamic financial system has been equipped with a solid philosophical foundation (Khasanah, Meldona, and Djakfar 2020). The purpose of presenting amil's financial reports is to provide an overview of performance and information regarding financial position, changes in funds, and cash flows to be published to the general public as a form of transparency and amil's responsibility. The financial reports that must be presented by amil are regulated in PSAK 101, namely, statements of financial position, reports on changes in funds, reports on changes in assets under management, reports on cash flows, and notes on financial statements.

PSAK 109

PSAK 109 discusses accounting requirements regarding recognition and measurement, presentation and recognition when amil receives, distributes, and manages zakat and infaq/alms funds.

ZAKAT AND, INFAQ/ALMS

In terms of zakat, it is an activity that is obligatory to spend part of the assets because of Allah for mustahik zakat in accordance with the levels, haul, pillars, and conditions. (Ahmad 2021). Thus, zakat can be interpreted as an obligation or obligatory donation for Muslims to purify wealth (Ridwan, Pimada, and Asnawi 2019). This understanding is comparable to PSAK 109, that zakat is something that must be issued by Muslims to distribute part of their assets to (mustahik) according to sharia rules. So the researcher concludes that zakat is a must for Muslims to distribute part of their wealth to (mustahik) in accordance with sharia rules. Infak means spending part of one's wealth, income or income as a dedication to Islamic teachings. So infak can also be interpreted as an effort to fulfill Allah SWT's commands. by way of spending his wealth in the way of goodness (Hardi 2021).

Alms are classified as *ummahaat al-fadhail* (mother of main deeds and morals), classified as *al-birr* (perfect virtue) (Djalaluddin and Mumpuni 2020). In general, the difference between infaq and alms can be seen in terms of its form. Infaq is limited to material things, everything that is given to other people in the form of money or other materials is infaq. The

difference is that alms are not limited to material things, but also prosocial actions such as helping, smiling and making it easier for others. (Hadi 2021). From an Islamic perspective, if Muslims try to get closer to Allah by obeying Allah's commands, then Allah's grace will be abundant (Wahyuni and Wafiroh 2023).

OPZ

Awareness of Muslims paying zakat is the responsibility of organizations engaged in the field of zakat in creating awareness in society to pay zakat (Asnawi and Setyaningsih 2020). According to Laili, (2018) OPZ are entities established by the community and the purpose of forming OPZ is for collection, distribution and use of ZIS funds. Law Number 23 of 2011 Article 1. There are 2 types of OPZ that are recognized in Indonesia, namely BAZNAS (National Amil Zakat Agency) and LAZ (Amil Zakat Institution). What distinguishes between BAZNAS and LAZ is that those who form it, BAZNAS is formed by the government while LAZ is formed by the community and gets the approval of the minister or official appointed by the minister. Body starts here. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. If necessary, the subheadings follow this format:

METHODS

The research method used in this study is qualitative by collecting data on an object under study with the aim of describing events where the researcher is a key instrument, sampling data sources is done purposively and snowball, collection techniques are triangulation, data analysis is inductive/qualitative, and the results of qualitative research emphasize meaning rather than generalization. Qualitative research is research through data collection, analysis, then interpretation (Anggito and Setiawan 2018). It can be concluded that qualitative research has the aim of interpreting contextual circumstances, leading to a detailed and detailed description of the portrait of the situation in a natural setting, about what actually happened according to what was in the field with non-mathematical data analysis. The types of data used in this research are primary data and secondary data.

Observations were made at LAZ Sidogiri, which is an OPZ institution that has SH legality. No. 27 12 May 2015, Certificate of Domicile No. 470/79/424.216.13/2015, NPWP for LAZ Sidogiri namely 03.238.910.8-624.000, SK Kemenkumham RI Number AHU-0004371.AH 01.12 TH.2019 on 01 March 2019, and Decree of the Republic of Indonesia Ministry of Religion Number 81 of 2020 Granting Operational Legality to the LAZ Sidogiri Foundation as an Amil Institution. Precisely located on Jalan Raya Sidogiri, Sawah Area, Sidogiri, Kraton, Pasuruan, East Java 67151. Observations were made of data collection and interviews on 03 April 2023 AD day Monday/12 Ramadhan 1444 H. at LAZ Sidogiri Head Office

RESULTS

It can be concluded that the acquisition of LAZ Sidogiri for the period January 1 – December 31 2022, it can be concluded that the acquisition of the Zakat Fund and Infaq/alms Fund branch at LAZ Sidogiri was mostly in Special (LAZ Sidogiri Head Office, Sidogiri) Rp. 8,874,761,363, this acquisition came from three institutions in Sidogiri which directly inputted by a special institution (central). Meanwhile, East Kalimantan earned the least Rp 3,388,000. This is due to amil's lack of focus on socialization regarding the importance of zakat, because organizational culture has a major influence in realizing the effectiveness and efficiency of organizational performance (Judge, Sawarjuwono, and Djalaluddin 2019). Zakat Fund Collection Center has a significant impact on community welfare and amil effectiveness/operations (Ridwan, Asnawi, and Sutikno 2019).

Table 1. Acquisition of Branches for the Period 1 Jan-31 Des 2022

No	Branch ID	Branch Name	Number of Transactions	Nominal
1	35141703	Special	1,039	8,874,761,363
2	35782201	Surabaya 1	21,978	1,418,944,438
3	35782202	Surabaya 2	5,896	313,530,030
4	35151301	Sidoarjo	7,707	461,022,084
5	35141702	Pasuruan	8,821	622,253,632
6	35121201	Situbondo	3,515	208,247,700
7	35110401	Bondowoso	14,698	482,240,028
8	35270301	Lacquer	12015	507,006,408
9	35261101	Bangkalan	19,935	1,020,799,000
10	35290701	Sumenep	1,320	81,942,200
11	35280501	Pamekasan	5,606	212,084,001
12	35130401	Probolinggo	2,344	205,525,367
13	35080611	Lumajang	4,890	308,310,707
14	35730101	Poor	1,726	192,152,300
15	35091901	East Jember	3,243	251,950,500
16	35092301	West Jember	2,740	326,062,500
17	35100801	Banyuwangi	2,170	183,361,758
18	51040301	Bali	12,198	1,096,886,466
19	52710201	Lombok-NTB	4,284	304,908,690
20	32160411	West Java	1,055	558,407,147
21	62010401	Central Kalimantan	520	109,595,023
22	64710201	East Kalimantan	2.217	411,934,866
23	61710301	West Kalimantan 1	508	54,453,500
24	61110401	West Kalimantan 2	35	3,388,000
Total			140,460	18,209,776,981

Source: LAZ Sidogiri documentation, 2022

LAZ Sidogiri provides several ways to serve the public in paying zakat and infaq/alms, namely through bank transfers and QRIS which can be seen on the official LAZ Sidogiri WEB and can also come directly to the head office or branch, payment of zakat funds at LAZ Sidogiri in the form of non-cash cash.

When receiving zakat funds, LAZ Sidogiri will display it on the WEB and a notification will appear to donors as confirmation to the muzaki telephone number that the funds donated have been well received by LAZ Sidogiri. This is done by LAZ Sidogiri as a form of demonstrating trust in muzaki/donors with examples of several notifications as follows: (1) Alhamdulillah. IKP Maya Andayani's donation of Rp. 850,000.00 has been well received by LAZ Sidogiri. Hopefully more baroque. Info : 082336793679; (2) Alhamdulillah. IKP Gita Pratama's donation, Rp. 500,000.00 has been well received by LAZ Sidogiri. Hopefully more baroque. Info : 082336793679; (3) Alhamdulillah. IKP Purwanto's donation, Rp. 500,000.00 has been well received by LAZ Sidogiri. Hopefully more baroque. Info : 082336793679; (4) Alhamdulillah. IKP Alfian Nur Rizqi's donation, Rp. 100,000.00 has been well received by LAZ Sidogiri. Hopefully more baroque. Info : 082336793679; (5) Alhamdulillah. IKP Abdul Wasi's donation, Rp. 100,000.00 has been well received by LAZ Sidogiri. Hopefully more baroque. Info : 082336793679; (6) Alhamdulillah. IKP Yanto's donation, 12 kg of zakat fitrah, has been well received by LAZ Sidogiri. Hopefully more baroque. Info : 082336793679.

DISCUSSION

PSAK 101

The Statement of Financial Position (balance sheet) is prepared as information material related to company assets, liabilities, fund balances and information regarding the relationship between these components in a period. The Statement of Financial Position

(balance sheet) is published together with other financial statement disclosures. The Statement of Financial Position includes total assets, liabilities and fund balances.

In presenting the report of financial position, amil must pay attention to the rules in PSAK 101 significantly and include, but are not limited to items: (1) Assets, including cash and cash equivalents, receivables, marketable securities and fixed assets; (2) Liabilities, including, accrued costs, employee benefits liabilities; (3) Balance of funds, including zakat funds, infaq/alms funds, and amil funds.

From Appendix 1 it can be concluded that LAZ Sidogiri has made a relevant Financial Position Report (as needed) and made posts that are easily understood by the public regarding the components of the financial position report presented by LAZ Sidogiri. The presentation of the financial position report presented by LAZ Sidogiri is in accordance with Amil's Financial Position Report which is regulated in PSAK 101 for sharia entities. LAZ Sidogiri does not include liabilities (obligations) because LAZ Sidogiri does not (yet) carry out transactions that indicate liabilities so that amil does not have obligations that must be fulfilled either to banks or non-bank financial institutions.

Appendix 2 also describes the amount (percent) of amil rights to zakat funds, general infaq, tied infaq, CSR, and DSKL. LAZ Sidogiri can take amil rights over zakat funds Rp. 584,782,899 (12.5%) of the total zakat funds received (Rp. 4,678,263,197) LAZ Sidogiri takes Rp. 584,584,541. Whereas in taking amil rights over infaq/alms funds LAZ Sidogiri took IDR 2,706,229,746 which is 15.6% of the total infaq/alms funds received in one year (IDR 17,282,097,700). This is in accordance with the rules of the Republic of Indonesia Ministry of Religion Decree Number 606 of 2020 which states that the use of infaq/alms funds, and other religious social funds for amil operations is a maximum of 20% of the total funds collected in one period.

PSAK 109

Table 2. Acknowledgment of Acceptance of Zakat Funds

Zakat donation from IKP Maya Andayani Rp. 899,000.	PSAK 109	Cash	899,000
		Acceptance of Zakat	899,000
	LAZ Sidogiri	Cash Zakat	899,000
		Acceptance Of Zakat	899,000

Source: Author Analysis, 2023

Table 3. Recognition of Impairment of Non-Cash Zakat Assets

There was a loss of 11 kg of zakat fitrah rice by Mr. Ghufron (LAZ Sidogiri employee)	PSAK 109	Amil Fund	107,800
		ReserveDecreasing Zakat Nonkas	107,800
	LAZ Sidogiri	Amil LAZ Fund	107,800
		ReserveDecreasing Zakat Nonkas	107,800
There was a loss of 11 kg of zakat fitrah rice not due to amil	PSAK 109	Zakat Funds	107,800
		ReserveDecreasing Zakat Nonkas	107,800
	LAZ Sidogiri	Zakat Funds	107,800
		Non-cash Zakat Reduction Reserves	107,800

Source: Author Analysis, 2023

Table 4. Acknowledgment of Distribution of Zakat Funds

Distribution of zakat funds of IDR 1,055,000 to the poor	PSAK 109	<i>Distribution of Zakat Funds</i>	1,055,000
		<i>Cash Zakat</i>	1,055,000
	LAZ Sidogiri	<i>Distribution of Zakat Funds</i>	1,055,000
		<i>Cash Zakat</i>	1,055,000

Source: Author Analysis, 2023

CONCLUSION

Presentation of Statement of Financial Position LAZ Sidogiri has practiced PSAK 101 and 109. LAZ Sidogiri presents zakat and infaq/alms funds and amil funds separately in the Statement of Financial Position (balance sheet). In the financial position report, LAZ Sidogiri records cash equivalents in detail by mentioning a bank account for storing cash, which should simply be written in cash equivalents and then detailed in CALK (notes to financial statements). In terms of managing/operating zakat and infaq/alms funds, LAZ Sidogiri does not own a building, instead LAZ Sidogiri rents a building from PP Sidogiri which is handed over to PT Sidogiri Pandu Utama (result of interview with Mr. Ghufron). There is an error in writing the post in ASSET, namely "prepaid rent" which should be written "prepaid rent" because in the basic theory of accounting prepaid rent is a cost incurred by an entity to pay rent for a certain period of time and the entity makes payments first before taking advantage of what rented. LAZ Sidogiri makes payments in advance at the beginning of the year (result of interview with Mr. Ghufron). The Sidogiri Amil Zakat Institution also does not record liability items because LAZ does not make transactions that cause LAZ Sidogiri to have obligations to pay. This does not violate the rules in PSAK 101 regarding the form of presentation of the Statement of Financial Position.

In 2022 zakat funds experience a deficit of IDR 723,685,612 out of total receipts of IDR 4,678,263,197 while their distribution is IDR 5,401,948,809, general infaq funds experience a deficit of IDR 218,684,584 from total receipts of IDR 11,106,859,924 while the distribution is IDR 11,325,544,508, these funds fak bonded experienced a surplus of IDR 147,824,583 from total receipts of IDR 3,222,882,702 while the distribution was IDR 3,075,058,119, CSR funds experienced a deficit of IDR 261,320,000 from total receipts of IDR 2,951,265,074 while the 2022 distribution was IDR 3,212,585,074, DSKL experienced a deficit of IDR 169 .426 .983 of the total receipts of Rp. 1,090,000 while the distribution of 2022 was Rp. 170,516,983, and amil funds experienced a surplus of Rp. 110,470,004 from total receipts of Rp. 4,322,183,737 while the use of amil funds in 2022 was Rp. 4,211,713,733.

The amount (percent) of amil's share of zakat, general infaq, tied infaq, CSR, and DSKL is 12.5% of the total funds received. The total receipt of zakat funds in 2022 is IDR 4,678,263,197 LAZ Sidogiri takes IDR 584,584,541. Whereas in taking amil rights over infaq/alms funds LAZ Sidogiri took IDR 2,706,229,746 of the total infaq/alms funds received in one year IDR 17,282,097,700.

The Report on Changes in Assets Management is not presented by LAZ Sidogiri because there are no additions to assets held and LAZ Sidogiri also does not present a Flow Report.

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Appendix 1

Lembga Amil Zakat Sidogiri Foundation Statement of Financial Position For 2022		
COAs	ASSET	
1111	Donation cash	16,127,200
1112	Cash safe	65,010,100
1121	BMT account masalah	209,403,810
1122	BNI account	1,041,164,449
1123	BRI account	115,389,221
1124	BCA account	57,490,418
1125	Independent account	803,764
1126	Public bank accounts	72,747,939
1127	BSI account	12,054,820
1129	Email account	987,054,093
1412	Upfront rent	56,000,000
	Total Current Assets	2,633,245,814
1513	Machine	46,500,000
1514	Vehicle	232,500,000
1515	Computer	133,291,390
1516	Power tool	7,199,000
1517	Furniture	62,300,000
1518	Equipment	369,737,000
1613	Accumulated machine depreciation	(41,850,000)
1614	Accumulated depreciation of vehicles	(151,750,000)
1615	Computer depreciation accumulation	(99,334,782)
1616	Accumulated depreciation of power tools	(4,481,510)
1517	Furniture depreciation accumulation	(59,534,421)
1618	Accumulated equipment depreciation	(181,766,894)
	Total Fixed Assets	312,809,783
	Total assets	2,946,055,597
3111	Balance of zakat funds	419,951,262
3211	General infaq fund balance	2,146,417,673
3311	Infaq fund balance is bound	171,041,114
3511	DSKL fund balance	40,000
3911	Amil fund balance	208,605,548
	Total Fund Balance	2,946,055,597
	Total Liability	2,946,055,597

Source: Dokumentasi LAZ Sidogiri

Appendix 2

Lembga Amil Zakat Sidogiri Foundation Report on Changes in Funds/Statement of Changes in Funds For 2022/For The Year 2022 (in rupiah)/(in rupiah)		
COAs	ZAKAT FUNDS	
	Receipt of Zakat Funds	
4,111,001	Individual Zakat Maal	446,640,280
4,111,002	Zakat on individual goods	405,000
4,112,001	Institutional zakat	4,205,633,429
4,112,002	Zakat on institutional goods	165,000
4,113,001	Zakat Al-Fitr	25,419,488
	<i>Total Receipt</i>	4,678,263,197
	Distribution of Zakat Funds	
5,111,001	Zakat distribution for the poor	212,792,000
5,112,001	Distribution of zakat for the poor	3,952,705,768
5,113,001	Zakat distribution for amil	584,584,541
5,114,001	Distribution of zakat for converts	10,000,000
5,116,001	Zakat distribution for gharimin	212,800,000
5,117,001	Zakat distribution for sabilillah	405,816,500
5,118,001	Zakat distribution for Ibn Sabil	23,250,000
	<i>Disbursement Amount</i>	5,401,948,809
	Surplus/deficit of Zakat Funds	(723,685,612)
	Zakat Fund Initial Balance	1,143,636,874
	Final Balance of Zakat Funds	419,951,262
	GENERAL INFLATION FUND	
	Acceptance of General Infaq Funds	
4,211,001	Individual general infection	10,247,314,632
4,211,002	General infaq of individual goods	139,500,500
4,212,001	General infection of the institution	708,044,792
4,212,002	General infaq of institutional goods	12,000,000
	<i>Total Receipt</i>	11,106,859,924
	Distribution of General Infaq Funds	
5,211,001	General infaq distribution for the poor	521,772,000
5,212,001	Distribution of general infaq for the poor	5,902,232,767
5,213,001	General infaq distribution for amil	2,191,091,201
5,214,001	General infaq distribution for converts	8,100,000
5,215,001	General infaq distribution for riqab	-
5,216,001	General infective distribution for gharimin	1,000,000
5,217,001	General infaq distribution for sabilillah	2,547,810,540
5,218,001	General infaq distribution for ibnu sabil	83,055,000
5,219,001	Distribution of general infaq for others	70,483,000
	<i>Disbursement Amount</i>	11,325,544,508
	Infaq Fund surplus/deficit	(218,684,584)
	Infaq Fund Initial Balance	2,365,102,257
	General Infaq Fund Final Balance	2,146,417,673
	BOUND INFAC T FUNDS	
	Receipt of Bound Infak Funds	
4,311,001	Infaq funds tied to individuals	1,636,641,097
4,311,002	Infaq funds are tied to individual goods	227,422,000
4,312,001	Institution-bound infaq funds	1,354,519,605
4,312,002	Infaq funds are tied to institutional goods	4,300,000
	<i>Total Receipt</i>	3,222,882,702

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	Distribution of Bound Infaq Funds	
5,311,001	The distribution of infaq is bound to the poor	50,597,000
5,312,001	The distribution of infaq is bound to be poor	1,180,097,474
5,313,001	The distribution of infaq is tied to amyl	5,449,366
5,317,001	Infaq distribution is bound to sabilillah	1,423,224,279
5,318,001	Distribution of infaq bound for ibn sabil	12,000,000
5,319,001	Infaq distribution is tied to orphans	150,490,000
5,319,003	Infaq distribution is bound for qurban	252,000,000
5,319,003	Infaq distribution is tied to others	1,200,000
	<i>Disbursement Amount</i>	3,075,058,119
	Infaq Fund surplus/deficit	147,824,583
	Infaq Fund Initial Balance	23,216,531
	Ending Balance of Bound Infaq Funds	171,041,114
	CSR FUNDS	
	Receipt of CSR Funds	
4,411,001	Agency CSR Fund	2,951,265,074
	<i>Total Receipt</i>	2,951,265,074
	Distribution of CSR Funds	
5,412,001	CSR distribution for machines	1,682,727,537
5,413,001	Distribution of CSR for amil	509,689,179
5,417,001	CSR distribution for sabilillah	637,901,474
5,418,001	CSR distribution for ibn sabil	382,266,884
	<i>Disbursement Amount</i>	3,212,585,074
	CSR Fund surplus/deficit	(261,320,000)
	CSR Fund Initial Balance	261,320,000
	Final Balance of CSR Funds	-
	DSKL FUNDS	
	DSKL Fund Acceptance	
4,511,002	individual DSKL	1,090,000
	<i>Total Receipt</i>	1,090,000
	Distribution of DSKL Funds	
5,517,001	DSKL distribution for sabilillah	170,516,983
	<i>Disbursement Amount</i>	170,516,983
	DSKL Fund surplus/deficit	(169,426,983)
	Initial Balance of DSKL Funds	169,466,983
	Final Balance of DSKL Funds	40,000
	AMIL FUNDS	
	Acceptance of Amil Funds	
4,911,001	Receipt of zakat	584,584,541
4,912,001	Acceptance of general infaq	2,191,091,201
4,913,001	Acceptance of bound infaq	5,449,366
4,914,001	Acceptance of CSR	509,689,179
4,919,001	Other admissions	1,031,369,450
	<i>Total Receipt</i>	4,322,183,737
	Use of Amil Funds	
5,911,001	Employee talk	3,107,356,188
5,911,002	BPJSTK expense	4,524,000
5,911,003	Employee THR expense	140,518,008
5,912,001	Rental expenses	44,550,000

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5,913,001	Equipment expense	57,001,298
5,914,001	Phone and internet load	55,108,393
5,915,001	Electricity and PDAM expenses	21,313,806
5,916,001	Fixed asset maintenance expense	26,174,000
5,917,001	Depreciation expense	105,388,888
5,918,001	Head office expenses	256,465,289
5,918,002	Branch operations	256,578,582
5,918,003	Business travel operations	31,000,300
5,919,001	Publication, outreach, and education	105,734,981
	<i>Usage Amount</i>	4,211,713,733
	Amil Fund surplus/deficit	110,470,004
	Initial Balance of Amil Funds	98,135,544
	Amil Fund Ending Balance	208,605,548

Source: Dokumentasi LAZ Sidogiri