

## MOSQUE-BASED ZAKAH INFAQ AND SHADAQAH MANAGEMENT (A STUDY AT GREAT MOSQUE IN SLEMAN, YOGYAKARTA)

**Martini Dwi Pusparini**

<sup>1</sup>*Lecturer of Faculty of Islamic Studies, Universitas Islam Indonesia (UII)*

*Jalan Kaliurang km 14,4 Besi Sleman Yogyakarta*

*Email: martini.dwi293@gmail.com*

### ABSTRAK

Masjid adalah salah satu institusi paling penting dalam Islam. Pada masa kejayaan Islam, mosque merupakan pusat peradaban, termasuk kegiatan ekonomi. Meskipun peran masjid mengalami distorsi, namun masjid masih merupakan institusi yang dipercaya masyarakat untuk mendonasikan filantropi mereka, sehingga masjid memiliki sumber dana yang berkelanjutan. Penelitian ini bertujuan untuk mengeksplorasi dan memberikan gambaran mengenai manajemen ZIS berbasis masjid pada masjid besar di Kabupaten Sleman, DI Yogyakarta. Metode yang digunakan adalah metode deskriptif dengan pendekatan kualitatif. Metode pengumpulan data melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa manajemen zakat di masjid masih terbatas pada pengelolaan zakat fitrah dan bukan zakat mal. Sementara itu terkait dengan manajemen tasharuf dana infaq, ditemukan bahwa infaq dan shadaqah yang terhimpun sebagian besar digunakan untuk membiayai kegiatan operasional dan rutinitas masjid, termasuk listrik, membayar gaji ustadz dan khatib, dan lain-lain.

*Kata kunci : masjid, ZIS, filantropi, manajemen*

### ABSTRACT

*Mosque is one of the most important institution in Islam. It was once the center of Islamic civilization, including economic activities. Despite of the distortion of mosque role in the current era, this institution has a sustainable source of funding. This study aims to explore the mosque-based ZIS management on the Great Mosques in Sleman Regency of Yogyakarta by examining 10 sample of 17 population. The methods used in this research is descriptive qualitative approach method. Data collection was done through observation, interview, and documentation. The result of the study shows that most of mosque are only concern for zakat fitrah management and overlook the management of zakat maal. As regarding tasharuf management, the philanthropy funds collected are mostly used for financing the maintenance of the mosque itself, like electricity, mothly payment of khatib and ustadz, and the renovation of mosque.*

*Keywords: mosque, ZIS, philanthropy, management.*

### INTRODUCTION

Currently, about 70% of energy resources and 40% of natural resources are owned by most muslim countries, not to mention given the growth of the muslim population that reach 1.6 million by 2010 and is estimated to reach 2.2 million people by 2030. But along with that fact, muslim countries remains the poorest country in the world. More than 1.7 billion poor people, 44% live in Islamic countries (Hoque et al. 2000). The phenomenon of poverty are also found in Indonesia. Although it is claimed that the economic growth is on the rise and poverty levels decreased, but in fact, poverty can be encountered around us. By 2015, poverty

reached 28.59 million people (11.22%). This is pretty sad, considering that Indonesia is the country with the largest Muslim population in the world, about 88,1%.

Islam as a Shamil (comprehensive) religion has been providing solutions to the various problems of human life. Poverty reduction is a very fundamental issues in Islam. That's why philanthropy is very stressed, as both a means to purify one's possessions, and to alleviate poverty. (Veen, 2009)

Philanthropy became one of the important pillars in the doctrine of Islam brought by Prophet Muhammad centuries ago. There are many verses of the Qur'an nor Hadith emphasize the importance of philanthropy in human life.

In various Hadith, we can also find a lot of this type of philanthropy, including Zakah, Infaq, Sadaqah, and waqf. During the Golden Age of the Prophet and the al-Khulafa ar-Rasyidun, the various practices of Philanthropy has successfully brought Muslims to the the triumph, where poor are barely found. (Hayeeharasah et al. 1995)

In the past history, Zakat, Sadaqah and Infaq is also managed by the mosque as it was the centre of muslim civilization. Unlike the other temples or places of worship along the history, mosque was not built just to worship and hold religious ceremonies, but to achieve many other purposes in Islamic community as well. (Farahati 2011). In the rise of Islam, the mosque is the first comprehensive base established by the Prophet to disseminate and promote a comprehensive and complete religion, including the science and practice of economic activity. (Rahman et al. 2000). Even in the time of Abu Bakr Ash-Shiddiq, Nabawi Mosque was once used as Baitul Mal. In general, Baitul mal is functioned as a storage of possessions or property that manages all belonging to the Islamic community and financial resources such as zakat, wakf property, 'usyur, kharaj and other sources used for poverty reduction and socio-economic development. (Nor 2015).

The current role of the mosque has undergone distortion. Not all community activities centered in the mosque. The response of the community towards the role that can be played by the institution of the mosque are also increasingly shrinking. Its main role now is merely as a place of worshipping, while the center of other activities such as justice and economic activities have been concentrated on particular institutions. However, the mosque is currently still functioned as a place of donated, including ZIS. This is related to the assumption of the community that the mosque was a place of religious holidays, the maintenance of the corpse, etc. With so it can be concluded that the mosque had a sustainable source of funding and can be used for long term avail. (Borhan 2011)

Regarding to the financial aspects, mosque as an institution has the ability to handle the economic crisis. To achieve these goals, the financial management of mosque should be fullfilling the sharia compliance. But the fact is, despite organizational change more quickly, but the management of the mosque still belongs to the traditional and not productive. Based on research conducted by Rahman et al. (2000) most of the mosques have bad management in financial management. In terms of the management of tasharuf, the funds accumulated by the mosque from various sources are used only to pay the bills and repair minor damage to the mosque so that some mosque have considerable savings in the bank.

The mosque and the Islamic boarding school in Indonesia was instrumental in managing the charity even before BAZ and LAZ were built. The mosque is the most trusted institution by the public to handle religious obligatory. Based on research carried out by PIRAC proves that just about 7.2% muzakki which distributes zakat through BAZ and LAZ, whereas over 60% muzakki prefer channeling zakat through the mosque. However, the management of zakat through traditional mosque is less effective. Only a handful of mosques in major cities that adopt modern management. Therefore, the BAZNAS held a training for the Management Committee of the mosque so the Zakat management at the mosque could be better. (Sari et al. 1995)

Sleman Regency is located in the north of the Yogyakarta Special Administrative Region, Indonesia, and has an area of 574.82 square kilometres (221.94 sq mi) with a population of 901,400 at the 2010 Census. The regency of Sleman is divided into seventeen districts. Of the population and social culture, Muslims became the majority in the city, with a population of 943.807 or 88,5% of the total population (Kemenag DIY per September 2013). This indicates that the number of houses of worship (mosques and mushalla) is many. There are at least 50 units of the mosque and scattered mushalla in every district.

Based on the observations of the researchers, the society has considerable anomalies in charity through the mosque, as it is evidenced by the amount of money collected through the charity box in every Friday or during Ramadan. Not only have that, the community also tended to fulfil zakat fitrah through amil in the mosque. However such assessment, the funds were not managed properly.

The things above gave rise to anxiety researchers to discover and explore the management of philanthropic funds in mosques, particularly Sleman Regency. Thus, this study is aimed at discovering and exploring the Zakah, Infaq, and Shadaqah Management in Great Mosque in Sleman Regency, Special Region of Yogyakarta.

## **LITERATURE STUDY**

### *Philanthropy in Islam*

Philanthropy is highly prominent in Islam. It serves for the purpose of purifying one's property and as a means of poverty reduction as one of the goals of Islamic teaching. Philanthropy in Islam emphasizes the aspects of concern for others, so it wasn't always restrictly material, but focus on the wider coverage. (Veen, 2009)

Philanthropy with a variety of its kind –zakat, infaq, sadaqah, and waqf- has been the solution for poverty reduction throughout the history of Islam, especially in the middle ages. In general, the Qur'an has affirmed the importance of philanthropy. (Bonner& Bonner n.d.). In Islamic philanthropy, the donors and the recipient are not connected in superior-inferior relationship, but more important is the attainment of balance and equality, and therefore bad intentions can be avoided. So, the meaning of philanthropy is property provided on a voluntary basis. (Ismail et al. 1995). There are two kinds of philanthropy; traditional philanthropy and philanthropic work for social justice. Traditional philanthropy is karitas-based philanthropy, like the way the rich to the poor in order to fulfill their basic needs. But this way is considered ineffective, given that the charity funds are used for the consumptive purpose.(Kholis et al. 2010)

### *The Role of Mosque*

The word "mosque" is derived from the Arabic word "masjid" means place the prostrate or place of worship. The mosque is a holy place for Muslims used to worship both individually and in congregation. Throughout history, the mosque is not just a place of worship, but also of meditation, learning, events, and social activities. (Esposito, 2002)

The mosque is the first and the most important basis of the Muslims to establish a global governance. Initially, the base was established by the Prophet Muhammad (PBUH) as a place to promote and spread Islam. (Raeisian & Badreh 2013) The mosque is an institution of the Union of Muslims in various fields. In the era of the triumph of Islam, the mosque has a variety of functions. Now, the role of this institution is increasingly diminished. Its main role now is merely as a place of worship, while another role as the center of economic, social justice has been devoted through particular departements.

Although the functions played by the mosque is getting smaller, but the mosque is currently still functioned as a place of donated, including ZIS. This is related to the assumption of the community that the mosque was a place of religious holidays, maintenance of the corpse, etc. With so it can be concluded that the mosque had a sustainable source of funding and can be used for long term avail. (Borhan 2011). The mosque is classified as a

Non Profit Organization (NGO) as it has income that comes from many different sources, including public funds received from government, corporate donations and funds from the charity. (Salwani et al. 2001)

*The Management of Mosque*

The mosque is a very important institution in Islam. The glory of a mosque tied to the management itself. A good mosque needs to be planned, led, managed and well organized based on the practice of the Prophet Muhammad. Regarding to the financial aspects, the mosque as an institution has the ability to handle the economic crisis. To achieve these goals, the financial management of the mosque should be in accordance with the rules of Islam. In addition, to ensure that activities and programmes run well, the managers (ta'mir) should apply management concept i.e. planning, execution, monitoring, controlling, evaluation and evaluation.

However, despite organizational change more quickly, but the management of the mosque still belongs to the traditional and not productive. Based on research conducted by Rahman et al. (2000) most of the mosques have bad management in financial management. The funds collected by the mosque from a variety of sources are used only to pay the bills and repair minor damage to the mosque so that some mosques have considerable savings in the bank.

This statement is supported by research conducted by Masrek et al. (2006) at Jami' Mosque in Malaysia. The funding of the mosque came from government, corporate and community contributions. With the amount of funds received, the result shows that the internal control of the mosque at both income and expense sectors are not good. Results of the study proved that on several of mosques there are no proper divisions for the fund management. However, other elements of internal control such as physical custody, recording transactions, and authorization are at a pretty good level.

Research on the management of the mosque are also carried out by Mohamed Azam et al. (1995) and Mohd et al. (2000) which aimed at exploring on the importance of financial management practices for various types of mosques in Malaysia. This study showed that the recording of accurate and precise financial transactions increase accountability of the Chairman and the Treasurer in order to improve productivity and performance effectiveness. The results show that the mosque in Malaysia can improve internal control systems and performance to achieve the mission and goals of the important institutions of community development.

### *The Management of Zakat*

Philanthropic fund management is a very crucial aspect in determining the direction and the goal of a public financial institution. Charity management includes two main activities, namely the funding and distribution (tasharuf). The main objective of the management of zakat is to achieve the best results in collection and distribution of zakat on time as stipulated in the Islamic Sharia.

Aspects directly related to management accountability institutions (amil) which acts as the Fund Manager of philanthropy. In addition, the effectiveness of zakat management is important to allow zakat as a catalyst in improving the lives of the poor and the needy. Sufficient level of trust is very important to be maintained between the Muslims and zakat institutions. (Al et al. 2001)

Accountability of zakat institutions in managing ZIS can be seen from both of external and internal perspective. In the internal perspective, accountability is addressed to stakeholders, while the accountability in the external perspective was intended to the mustahiq and muzakki. This is based on two accountability relationship, i.e. vertical and horizontal relationship. Vertical relationship grows the value of the mandate, while the horizontal relationship fosters professional and transparent values. (Endahwati 2014)

Zakat institution should understand the origin of the obligatory zakat. The organization should explore any zakat roles, functions and duties of amil. The functions and tasks of the institution is to manage zakat. Given that most zakat organizations directly dive into the community campaigned about zakat. It might be seems like an effective way to advertise the importance of zakat, but at the same time it overlooked another important point, namely the planning in the internal organization of zakat organization. After planning, the next step is the organizing. Concluding QS At-Taubah:60, zakat institution formulates three sections: (1) funding; (2) management; and (3) Utilization.(Muhammad, 2008)

The mosque as one of the first institutions which the zakat collected and distributed since the time of the Prophet, should have a central provider of the zakat (PPZ), so that the mosque could play a role not only as the 'amil of fitrah zakat but also zakat maal. The mosque and the Islamic boarding school in Indonesia was the proper institution in managing the charity even before BAZ and LAZ were built. The mosque is the most trusted institution by the public to handle religious obligatory. Based on research carried out by PIRAC proves that just about 7.2% muzakki which distributes zakat through BAZ and LAZ, whereas over 60% muzakki prefer channeling zakat through the mosque. However, the management of zakat through traditional mosque less effective. Only a handful of mosques in major cities that

adopt modern management. Therefore, the BAZNAS held a training for the Management Committee of the mosque so the zakaah at the mosque could be better. (Sari et al. 1995)

*From Masjid-Based ZIS Management to Community Development Program*

Although the mosque's role has diminished over time, but in terms of community empowerment, the mosque still play an important role. Especially because the public still trusts to collect ZIS to the mosque.

The empowerment Model can be brought up in mosques are: first, the economic empowerment inputs including the mosque-based financial institution, management empowerment target, and cooperation. Second, economic empowerment process, from spirituality building, build awareness of entrepreneurship, the development of capacity to build a force that carried out respectively. Third, the output of economic empowerment including human buildings, build businesses, build environment, and institutional development. (Muslim et al. 2014)

Some studies of philanthropic funds management by the mosque have been carried out, such as Auliyah (2014), Mohamed Azam et al. (1995), Said et al. (1995), Alim & Abdullah (2010). Robiatul Auliyah in her paper implies that mosque At-Taqwa, the management does not run optimally. This is because the economic empowerment programs only through the provision of venture capital. In addition, the Board of the At-Taqwa Mosque is not optimal in providing relief assistance in terms of payback, also due to lack of field workers organized by the Mosque At-Taqwa Bangkalan.

## **METHOD**

### *Research Design*

This research is field study with descriptive method. It intended for exploration and clarification of a phenomenon or a social fact by way of describing a number of problems with regard to the variables and units are examined (Faisal, 2005). This study aimed to describe and explore the management of Zakat and Sadaqah Infaq (ZIS) in the mosque in Sleman Regency, Special District of Yogyakarta. The study used qualitative approach with interpretative paradigm.

### *Population and Sample*

The population of this research is the entire Great mosque in Sleman Regency (39 units) while the samples are several mosque chosen. Researchers limit the scope of the object of research in the great mosque in Sleman Regency. It was given that the Sleman Regency is

the regency with more mosque compared to other districts in the province. Researchers also limit the object of research on a great mosque that has at least 100 jamaah per day.

#### *Data Collecting and Analyzing Method*

The data was collected through interview to several informants. With regard to the qualitative research, researchers then determined the informant who is expected to provide information in accordance with the focus of the research, namely Ta'mir.

The data obtained were analyzed using interactive method. Interactive method consists of three main things: 1) data Reduction, 2) representation of data, and 3) Withdrawal/verification conclusion. (Idrus, 2009)

## **RESEARCH FINDINGS AND DISCUSSIONS**

### *The Management of The Mosque*

In General, the mosque has no other functions except as a place of worship. Only one mosque, Baiturrahman, also serves as a place as the power of the post. It is a mosque which has programmes in empowering the society. Those programs are placed in cooperative named "Koperasi Al-Barokah".

In terms of the organizational structure and management of the mosque, out of ten mosques, three mosques have organizational structure and good management, namely Masjid Al-Maulani, As-Sa'adah, and Masjid Jami' Tajem. The organizational structure and good management enable Masjid Maulani, Masjid As-Sa'adah running the programs optimally. Another indication is seen from the restructuring of the Executive Board periodically which has a clear position and role. Meanwhile in Masjid Jami' Tajem, the good governance is indicated by a regular meeting of which is still running, the existence of the advisory team, and the regular schedule for imam in leading the worship in the mosque. Furthermore, the administrators of Masjid Jami' Tajem actively attend seminars, workshops, or training held by the Ministry of religious, Sleman regency, in which material obtained from those programs are shared to the Executive Board of the mosque through regular meetings and planning for other programs of mosque.

Based on the results of observation, there is also a mosque which has the regular programs running well despite its organization structure role was only written in paper. The physical activities in Masjid Jami' Al Huda include refinement of the mosque, construction of the tower horn, and purchasing carpets and sound system. On the other hand, the non-physical activities cover weekly recitation for men scheduled every Monday evening with an approximate number 30 people, recitation for women every Tuesday evening with a total



number about 70 people, recitation for teenagers held every Saturday evening, gathering for public from other neighborhood conducted every Thursday evening, and every Sunday Legi (according to Javanese calendar), gathering is held by IPHI.

Meanwhile, the other objects of the research, researchers found that the organizational structure and the governance of mosques did not go well, or even can be considered to be less trustful for the role and function. In Masjid Al-Muamalah, according to informant, the organizational structure of the mosque was not active and meeting was no longer conducted on a regular basis. In the organizational structure of the mosque, the chairman, treasurer, and secretary of the mosque are only positions that still run according to their roles, while other divisions are merely temporary positions in which they will be active when they are needed such as on particular events and construction of mosques. It also happened in Masjid Al-Muawwanah. The informant who handles the financial of the mosque, treasurer position, did not understand well about income and expense in Masjid Al-Muawwanah. Similarly with the informant who serves as a chairman position in the mosque, he rarely attend an invitation from BAZNAS, Ministry of religious, and other religious institutions. Based on the observations, it can be concluded that the organizational governance of Masjid Al-Muawwanah was not well-organized. It was the same with the results of the interview which was said by Treasurer of the mosque, that there was no specific programs in the mosque, and the absence of minutes of meeting. Also, the meeting did not have a regular schedule.

This research have similar findings with the result of the research presented by Rahman et al. (2000). Based on his research, most of the mosques have not had a well-organized management in terms of financial issues. The management system of the mosques can be considered as having traditional system and unproductive programs for the society.

The organizational structure and management of the mosques, which are bad, will detain the development of the programs in the mosques, both routine and the development programs. In this case, the mosque only has a function as a place of worship regularly or in particular religious events, such as feasts and the month of Ramadan.

#### *Financial Management of Mosque*

Most of the revenue/funding of the mosques gained from infaq Jamaa'ah. At Masjid Jami' Mlangi, the infaq did not only come from worshipers, but also from the pilgrims who visit the Tomb. Therefore, this event made the income of the mosque becoming greater than usual.

The source of funding generally comes from infaq and zakat. The infaq is collected and calculated every Friday, at some mosques; the calculation of infaq is done every Sunday. The

amount of funds which was obtained range between Rp 1,000,000 – 2,000,000 in every week. At Masjid Jami' Al-Huda Kalasan, the income also came from the regular donors per month Rp 600,000. Thus, it can be concluded that most of the mosques rely on funding from the society (jama'ah) and do not receive help from government or certain institutions.

Financial record and administration was carried out by the treasurer with traditional recording system on a notebook. Furthermore, the financial reporting such as cash flow transitions, is also written on the whiteboard regularly every week in the mosque. It was conducted to show transparency of the financial record of the mosques.

#### *Mosque-Based ZIS Management*

##### *a. Zakat*

Generally, mosques that became the object of research manage zakat, except at Masjid Jami' Mlangi. According to the informants, it is because the society who live around the mosque have high awareness to do the zakat, understanding the religion and how to manage the zakat, understanding the distribution of zakat, etc. Therefore, the local communities do the distribution and channeling Zakat on each.

Out of all the examined objects, there are three mosques manage the zakat maal by themselves, namely Masjid Jami' Al-Maulani, Masjid Jami' Al-Huda and Masjid Jami' Tajem Kalasan. Meanwhile the other mosques only manage zakat fitrah. The reasons are the limitations of human resources and the community prefer to give the zakat maal directly to the orphanage.

The efforts made by the mosques to make the community pay the zakat such as through the preaching and gathering held regularly at the mosques. At Masjid Jami' Al-Huda Kalasan, the collection of the funds for charity is done directly, door-to-door. This is in accordance with the word of God "Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [ Allah 's blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing." (QS. At-Taubah [9]: 103).

Tabel 1. Zakat Management in Great Mosque of Sleman Regency

<b>Mosque</b>	<b>Zakat Fitrah</b>	<b>Zakat Mal</b>	<b>Tasharuf</b>
Masjid Jami' Mlangi	-	-	-
Masjid Baiturrahman	Unknown (managed by RISMA)		

Masjid Al-Muamalah	20 kgs rice	-	Poor and orphanage
Masjid Al-Muawanah	IDR 1,35 million 250 kgs of rice	-	The eight asnaf in the village and another villages; the orphanage; another mosque that invoke for assistance fund
Masjid Jami' Al-Maulani	5 tons of rice	IDR 4,5 million	The eight asnaf in the village and another villages; the orphanage; another mosque that invoke for assistance fund
Masjid Jami' Al-Huda Kalasan	unknown	-	The eight asnaf in the village and another villages; the orphanage; another mosque that invoke for assistance fund
Masjid As-Sa'adah	1 ton of rice	Rice (number unknown)	Eight asnaf in the village and the village neighborhood; the orphanage; another mosque proposed aid charity
Masjid at-Taqwa Pakem	Unknown	-	Poor; the orphanage; the mosque proposed aid charity
Masjid Al-Hikmah Turi	Unknown	-	Consumptive objectives
Masjid Jami' Tajem	Unknown	IDR 26 million	The poor; Ustadz accomodation, the

			orphanage assistance fund	proposed
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Source: Data Processed (2016)

Based on the data above, it can be concluded that on the whole object of the research, the charity gathered still distributed consumerist, not productive. Although the mosque's Manager (at Masjid Jami' Al-Huda Kalasan) have had knowledge of the zakat productive, but because of the constraints of human resources, the distribution of zakat productive still not be done. This also resulted in limitations on information and related documentation classification mustahiq.

Seen from the aspect of distribution (tasharuf), it can be seen that zakat funds collected have been distributed to eight asnaf. But still the problem is the distribution of zakat in addition to 8 asnaf listed in Al-Quran (faqir, miskin, amil, muallaf, riqab, gharim, fii sabilillah, Ibnu Sabil).

*“Zakat are for the poor and the needy, and those employed to administer the (funds); for those whose hearts have been (recently) reconciled (to Truth); for those in bondage and in debt; in the cause of Allah; and for the wayfarer: (thus is it) ordained by Allah, and Allah is full of knowledge and wisdom.” (QS At-Taubah [9]: 90).*

The researcher found that zakat is still distributed to the orphanage, and the mosque proposed funding. This is clearly contrary to the provisions of the tasharuf that is specified in the Quran. If the Fund is indeed given to the zakat in addition to eight asnaf (e.g. to orphanages or other Mosque) then there should be a monitoring of the amil to be able to monitor and ensure the distribution of zakat funds.

#### b. Infaq and Sadaqah

The funds are collected from jama'ah through charity box available, and counted every once a week, usually on Fridays. At Masjid Jami ' Al-Huda Kalasan, infaq funds also retrieved from donors. The recording of the funds was done systematically yet still traditional. The recording of the complete Administration is held by the treasury of the mosque, while transparently reporting via the bulletin board. The amount of funds gathered in the mosques are vary, depending on the number of the jama'ah, ranges between Rp 1,000,000-Rp 2.0000.000 per week.

As well as zakat, infaq funds collected also distributed consumerist, and not productive. That is, the funds run out casually without any development effort. This happens in almost all

objects of research, except at the Masjid Baiturrahman that has business units where infaq funds are productively spent on financial institution called “Koperasi” in loans to customers.

Tabel 2. Infaq and Shadaqa Management of Great Mosque in Sleman Regency

<b>Mosque</b>	<b>Tasharuf of Infaq Fund</b>	<b>Empowerment Programs</b>
Masjid Jami’Mlangi	Operational (marbot salary payment of electricity, washing carpets, and the cost of maintenance of the mosque); procurement programs mosque (recitation, a celebration of the great days of Ieds)	-
Masjid Baiturrahman	Maintenance and renovation of the mosque	Health assistance program (immunization and “posyandu” for toddler and elderly); establishing pre-school named “Cahaya Mulia”
Masjid Al-Muamalah	Maintenance of the mosque, Takbir on Ied, weekly recitation, salary for the ustadz	-
Masjid Al-Muawanah	Maintenance of the mosque, repayment of bank debt (for the former construction)	-
Masjid Jami’ Al-Maulani	Maintenance of the mosque, salary for the ustadz, assistant funding for another mosque, social funds for the orphans, establishing	BMT of Mosque Al-Maulani (Koperasi), free medical treatment (the collaboration with PKU Hospital)

	Raudhatul Quran, weekly recitation	
Masjid Jami' Al-Huda Kalasan	Salary for ustadz and khatib, marbot (mosque's janitor), electricity, recitation, compensation for the misfortunes	-
Masjid AS-Sa'adah	Maintenance of the mosque, ujah fr the ustadz; social funds for the misfortunes	Capital in establishing shops for rent
Masjid at-Taqwa Pakem	Maintenance of the mosques, hygiene supplies, electricity, ujah for the ustadz	-
Masjid Al-Hikmah Turi	Maintenance of the mosque	-
Masjid Jami' Tajem	Maintenance of the mosque, ujroh for the ustadz and Raudhatul Qur'an teachers	-

Source: Data Processed (2016)

Based on the data above it can be concluded that the tasharuf of infaq is still used mostly for operations of the mosque such as: ujah for marbot and cleaning service, pay the electricity, renovation of the mosque, and the allocation for other regular expenditures such as teacher and khatib salaries. The researcher found that the managers (ta'mir) didnt arrange any development program for the mosque so the Infaq and shadaqa funds are only allocated for the operational needs of the mosque and other routine needs.

Community empowerment programs can be found at three mosques, namely Masjid Baiturrahman, Masjid Jami' Al-Maulani, and Masjid As-Sa'adah. At the Baiturrahman mosque and Masjid Jami' Al-Maulani community empowerment program are centered in a financial institution of the mosque, i.e. “Koperasi Al-Barokah” and BMT Masjid Al-Maulani.

At Masjid Baiturrahman, the role of the cooperative is helping the local community as well as save and loan services. But unfortunately, due to the lack of understanding of the managers, the cooperative is still interest-based. The interest of each loan is 1%. The lack of understanding led to operational errors that are not in accordance with the Shari'a compliance but deemed it right and legitimate course.

Meanwhile at Masjid As-Sa'adah, community empowerment programs is done through the allocation of funds as capital used to build stores for rent. This makes the fund the continued productive so hopefully in the future the mosque need not rely on weekly infaq, and can be passed on to social needs and community empowerment.

The limitations of the community empowerment program as the allocation of infaq and charity funds caused by assumptions of conservative society and mosque administrators who think that the more cash the mosque have, the more the prosperity of the mosque. This is a common paradigm in the community, so that the administrators of mosques tend to multiply the amount of money vying for cash in the way of saving on expenses. Therefore, the allocation for community development and social needs are very restricted.

The other factor is the human resource constraints, lack of knowledge and training of the manager. In some mosques, although the mosque's administrators have been getting training on the management of funds of the mosque, the development of productive waqf and zakat, but because it has been hampered by funding and human resources that monitor the operations of the program, then the caretaker of the mosque hasn't been able to apply the productive-based distribution of zakat management.

## **CONCLUSION**

Based on the results of the research can be drawn the following conclusions: first, most of the mosque only concern in zakat fitrah management and overlook zakat mal management. This implied that the board of the mosque are not functioned as amil at the same time. Amil are only formed when it comes it Ramadhan month in many mosques.

Second, tasharuf of infaq and shadaqa funds on almost the entire object is still used mostly for operations like ujrah for cleaning service, electricity, renovation of the mosque, and the allocation for other monthly expenditures such as teacher and khatib salaries.

Having regard to the limitations of this research, then expected to further research can expand the scope of the research to the level of province or country, so can be generalized and becomes a consideration for determining policies related to research findings.

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