

**Analysis about Management of Sadaqah Fund at Mosques in Shah Alam**  
***Analisis Pengurusan Dana Sedekah Institusi Masjid di Shah Alam***Hikmah Abd Rahim<sup>1</sup>, Azri Bhari<sup>2</sup>, Mohd Ashrof Zaki Yaakob<sup>3\*</sup><sup>1</sup> Pelajar, Akademi Pengajian Islam Kontemporari, Universiti Teknologi MARA (UiTM) Shah Alam, hikmahabdrahim11@gmail.com.<sup>2</sup> Pensyarah, Akademi Pengajian Islam Kontemporari, Universiti Teknologi MARA (UiTM) Shah Alam, azrib178@uitm.edu.my.<sup>3</sup> Pensyarah, Akademi Pengajian Islam Kontemporari, Universiti Teknologi MARA (UiTM) Shah Alam, ashrof@uitm.edu.my.

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**Abstract**

All institutions, including mosques, have proper financial management. Mosques get resources in a variety of methods, including sadaqah, infaq, zakat, wakaf, and donations from many people. As a result, a mosque is a place that is not only dedicated for worship but also for a number of activities such as lectures, spiritual reminders, and Islamic carnival. Sadaqah fund administration should be systematic for people to try to get benefits from it. The purpose of this study is to examine the types of sadaqah fund management of the various mosques in Shah Alam. This research aims to analyze more about the mosque fund in managing sadaqah funds in Shah Alam. Nowadays, we are all too familiar with problems relating to mosque sadaqah fund management, such as a lack of sadaqah fund management, lack of activity, a lack of sources of income, inefficiency about financial management, and so on. This study was conducted using a qualitative research method, using library and observation method to collect data, including field study and document analysis. The field study will gather information through the interviews from several informants among mosque committees, including mosque officers such as the *Imam, Bilal*, Treasurer and others that related, while from the document analysis, data and information about mosque fund management will be collected from books, journals, articles, and the internet. The finding showed that different mosques have different types of sadaqah funds but in managing sadaqah funds using similar through the process of the management sadaqah funds. Based on the findings of this study, numerous mosques in Shah Alam will be used as a model for other mosques in managing their sadaqah funds.

**Keywords***Financial, Fund, Management, Mosques, Sadaqah***Abstrak**

Semua institusi termasuk masjid mempunyai pengurusan kewangan yang sistematik. Masjid memperoleh dana kewangan melalui pelbagai kaedah termasuk sedekah orang ramai, zakat, wakaf dan infaq. Masjid bukan sahaja sebagai tempat tumpuan ibadah semata-mata, tetapi masjid juga sebagai tempat untuk mengadakan pelbagai aktiviti seperti kuliah, ceramah agama, dan karnival Islam. Pengurusan dana sedekah masjid perlulah menguruskan dana penerimaan wang secara sistematik supaya masyarakat dapat mempeolehi faedah dan manfaat. Tujuan kajian ini dijalankan adalah untuk mengenalpasti jenis-jenis tabung sedekah yang terdapat di

masjid yang terletak di Shah Alam. Kajian ini juga bertujuan untuk menganalisis pengurusan masjid dalam menguruskan dana sedekah yang diterima di Shah Alam. Permasalahan yang berlaku pada hari ini yang berkaitan dengan pengurusan masjid adalah seperti pengurusan dana sedekah kurang efisien, kekurangan aktiviti dijalankan, kekurangan sumber pendapatan kepada masjid, pengurusan kewangan kurang mahir dan lain-lain. Kajian dijalankan menggunakan kaedah kajian kualitatif, perpustakaan dan dokumen analisis untuk mengumpulkan data. Kajian mengumpulkan dan memperoleh data daripada kajian lapangan dijalankan juga melalui instrumen temubual daripada beberapa orang pengurusan masjid, termasuk pegawai masjid seperti Imam, Bilal, Bendahari atau yang berkaitan dengannya. Daripada analisis dokumen, pengumpulan data diperolehi melalui buku, jurnal, artikel dan sumber internet. Kajian mendapati setiap masjid mempunyai tabung dana sedekah yang berbeza, namun dalam pengurusan dana sedekah, setiap masjid melalui proses yang lebih kurang sama daripada penerimaan wang sedekah sehingga ke proses pelaksanaan aktiviti masjid. Hasil kajian ini dapat dijadikan model dalam pengurusan dana sedekah kepada pengurusan masjid-masjid yang lain.

### **Kata kunci**

Kewangan, Dana, Pengurusan, Masjid, Sedekah

## **1. Introduction**

A mosque institution has existed from the time of Rasulullah *Sallallahu Alaihi Wasallam* (SAW) peace be upon him and has lasted for almost 1400 years. Since the time of Rasulullah SAW, the mosque has been regarded as a significant institution that has played an essential part in the lives of the people. Rasulullah SAW is the founder of human growth; it began with the establishment of a Muslim personality, Muslim family development, Islamic community development, and so on, leading to the construction of an Islamic state, which is the umbrella of human development as a whole. As a venue that is beginning to attract attention, the management will engage in as many events as possible to persuade people to visit the mosque. Normally, the mosque contains a steady fund so that individuals can donate and offer finances to the mosque voluntarily. People always hope that their *sadaqah* would contribute to making the mosque more stunning and inviting. In *al-Ahkam al-'Adliyah*, the word *sadaqah* bring the meaning as a gift given to the underprivileged for the sake of God or to get reward from God is properly defined as a gift given to the poor for the sake of God or to obtain recompense from God.

## **2. Problem Statement**

In general, we look of a mosque as an Islamic financial organisation that receives and distributes donations from the general public to those in need. On the other hand, we know that the mosque will conduct a variety of activities that serve the public, with the proceeds from these activities being allocated to fund mosque management. Mosque is not one of those places that exists solely to generate profit, because mosque is a good place where priority is not focused on making profit. Furthermore, there are mosques that have received large sums of money from the public but have not handled them efficiently, such as limiting back on spending and putting the monies as a frozen asset. This occurred while the mosque's handling of these finances was under the control of the government, which had set rules. Then, until no profit was returned from the fund money, a few mosques spent a large amount of the money from the funds for mosque itself, such as a large treat for lecturer, operation costs, and banquets (Adnan, 2015). There are several factors that affect the management of *sadaqah* funds at the mosque,

including a lack of funds to carry out activities in the mosque and community perceptions that the mosque is only a place for worship, such as praying, and the most important factor in this study is the lack of efficiency in sadaqah fund management from previous studies (Omar, Isa, & Yusuff, 2015).

### 3. Methodology Research

This study was focused on a few mosques in Shah Alam, Selangor. In Selangor, there are approximately 418 mosques in total. This study's sample was limited to mosques in Shah Alam of various types. This is a qualitative study, and the key sources of information are interviews and questionnaires given to people who are knowledgeable about the subject. This study's researcher created a list of questions and was assigned to be interviewed using a semi-structured interview style.

The informant in my study is made up of mosque organisations that sit on committees that oversee mosque management, such as chairman, secretary, and treasurer, as well as committees that administer mosques, such as *Imam*, *Bilal*, and *Siak*. I chose about five mosques in the Shah Alam area to serve as research samples. I interviewed roughly five to seven mosque officers regarding the management of sadaqah finances at each of the five mosques. Madam Norzalina Binti Mohd Sakor (Assistant Accountant at Masjid Sultan Salahuddin Abdul Aziz Shah), Ustaz Lufti Fauzi Bin Sabari (Head of the Islamic Affairs Mosque Management Section at Masjid Tunku Mizan Zainal Abidin), Ustaz Ahmad Kamil Mokhtar (Administration Officer at Masjid al-Ikhlas Seksyen 13), Ustaz Shahr (Treasurer at Surau Platinum Mawaddah).

The table below shows the informant through interviewed.

Table 1.1: List of Interviewee

No.	Name	Position	Organization
1	Norzalina Binti Mohd Sakor	Assistant Accountant	Masjid Sultan Salahuddin Abdul Aziz Shah
2	Ustaz Lufti Fauzi Bin Sabari	Head of the Mosque Management Section of Islamic Affairs	Masjid Tunku Mizan Zainal Abidin, UiTM Shah Alam
3	Ustaz Ahmad Kamil Mokhtar	Administration Officer	Masjid al-Ikhlas Seksyen 13
4	Ustaz Shahril Ismi Bin Ismail	Mosque Officer	Masjid Seksyen 7
5	Zahrin Md Nasir	Treasurer	Surau Platinum Mawaddah

#### 4. The Concept of the Sadaqah Fund in the Mosque

In general, we think of a mosque as an Islamic financial organization that receives and distributes donations from the general public to those in need. On the other hand, we know that the mosque will conduct a variety of activities that represent the people, with the proceeds from these activities being allocated to fund mosque management. The mosque is not one of those places that exist solely to increase profitability, because the mosque is a good place where priority is not placed on making money only (Ramli, Jalil, Hamdan, Haris, & Abd Aziz, 2009).

Several factors affect the management of sadaqah funds at the mosque, including a lack of funds to carry out activities in the mosque and community perceptions that a mosque is only a place for worship, such as praying, and the most important factor in this study is the lack of efficiency in sadaqah fund management from previous studies (Omar, Isa, & Yusuff, 2015).

Most individuals, including the writer itself, did not know much about the varying ways of sadaqah funds at the mosque, how the mosque manages the finances, or how the money will be spent. Based on the issue at hand, particularly the one regarding the management of sadaqah resources, this study aims to look at how well the mosque sadaqah fund is incorporated into the financial management system in Shah Alam, which will come out a specific model of sadaqah fund management.

The creation of a sadaqah fund can also turn charity into strength and provide national economic instruments capable of improving the financial condition. It can also provide a more efficient flow of finances, especially now that information and communication technology is so efficient (Jalil & Muda, 2008). As we all know, there are several types of sadaqah funds at mosques, and most of them are nearly identical, with a few exceptions.

In Malaysia, there are two categories of funds collected by the mosque management, namely traditional funds and general funds (Bahari & Omar, 2004). Most of the mosque's funds are raised through Friday donations and income from physical assets and financial assets (Ramli, Jalil, Hamdan, Haris, & Abd Aziz, 2009). Besides, from the sadaqah fund raised by the mosque, economic and financial management of the mosque shows that the income of the mosque be generated through two main sources, namely specific and general sources of income. General fund are a form of fund that can be spent in general without a specific purpose. Special funds, in turn, refers to funds that have a specific and specific purpose (Ramli, Jalil, Hamdan, Haris, & Abd Aziz, 2009). The acquisition of general funds can provide wide space for the mosque management in planning their activities. However, special funds need to be formed for specific purposes to ensure the success of fundraising for that purpose.

In general, there are numerous types of mosques in Shah Alam, including those run by the state government, those run by universities, those run by private governments using waqf funds, and those that do not have a mosque but have set up Jumaat prayer.

Table 1.2: Total of Mosque and Surau in Selangor for the year 2019

**MOSQUE**

Area/ Mosque	Petaling	Gombak	Hulu Langat	Klang	Selangor	Sabak Bernam	Kuala Langat	Hulu Shah Alam	Kuala Shah Alam	Total
State	1	-	-	-	-	-	-	-	-	1
Area	1	1	1	1	1	1	1	1	1	9
Royal	1	-	-	3	1	-	1	-	-	6
Upgrade	11	-	1	1	1	-	1	1	1	16
Kariah	67	43	46	43	20	47	31	23	55	375
Institution	5	2	5	-	4	-	-	-	1	17
<b>Total</b>	<b>86</b>	<b>46</b>	<b>53</b>	<b>48</b>	<b>27</b>	<b>48</b>	<b>33</b>	<b>25</b>	<b>58</b>	<b>424</b>

**SURAU**

Friday	86	32	79	34	21	2	11	14	7	291
Normal	298	205	370	206	84	201	126	118	154	1762
<b>Total</b>	<b>389</b>	<b>237</b>	<b>449</b>	<b>240</b>	<b>105</b>	<b>203</b>	<b>137</b>	<b>132</b>	<b>161</b>	<b>2053</b>
Musolla	41	13	5	2	5	16	1	1	14	93

Source: Jabatan Agama Islam Shah Alam (JAIS), Portal E-Masjid (n.d)

This research will focus on the run by the state government, those run by universities institution, those run by private governments using waqf funds, and those that do not have a mosque but have set up Jumaat prayer. There are several mosques and *surau* that represent this research.

Masjid Negeri Selangor, whose name is Masjid Sultan Salahuddin Abdul Aziz Shah (MSSAAS), and whose location is Persiaran Masjid, 40000 Shah Alam, Shah Alam Darul Ehsan, is the only mosque in Shah Alam that is governed by the state government.

There are a few mosques under the universities institution in Shah Alam, while the writer could choose Masjid Al-Wathiqu Billah Sultan Tunku Mizan Zainal Abidin is a mosque located within the Universiti Teknologi Mara (UiTM) in Shah Alam, Shah Alam. While in the area of Shah Alam, the researcher choose to decide to research Masjid Seksyen 7, Shah Alam, which is well-known and receives a warm welcome from Muslims. The location of Masjid Seksyen was at Seksyen 7, 40000 Shah Alam, Shah Alam. There are a lot of people who will come to pray at this mosque because it easy and friendly welcome to Muslim people.

A mosque under private is a mosque that was built using private finances, which means that all of the mosque's operational costs were covered by private finances. Masjid Al-Ikhlash Seksyen 13 in Shah Alam is the research location for this type. Masjid Al-Ikhlash Seksyen 13 located at Jalan Lompat Pagar 13/37, Seksyen 13, 40100 Shah Alam, Shah Alam Darul Ehsan.

Based on table 1.1, there are about 291 *surau* that are allowed to do Friday prayers. The writer decides to conduct research at Surau Platinum Al Mawaddah that located at 3 Jalan Platinum 7/58 Seksyen 7, 40000 Shah Alam, Shah Alam Darul Ehsan.

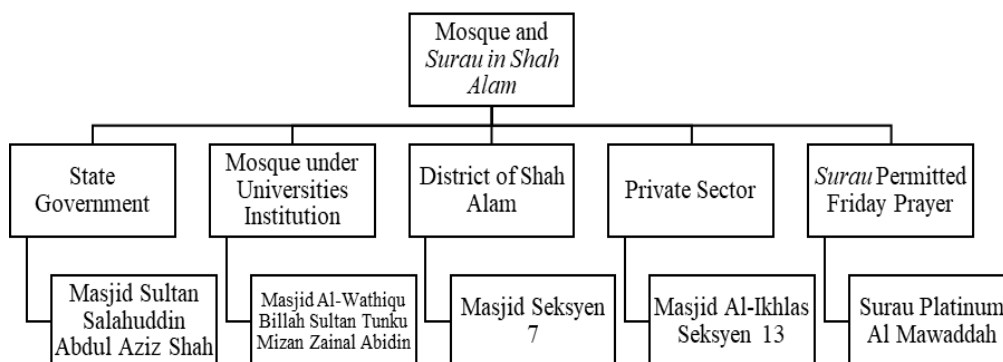


Figure 1.1: Types of Mosque and *Surau* in Shah Alam

## 5. Types of Sadaqah Fund

In researching in several mosques in Shah Alam, the research found that there is a lot of differences between types of sadaqah funds at every mosque. From sadaqah funds, there are a lot of types of funds which are *infaq* fund, *ihya' Ramadan* fund, donation fund, korban fund, and others. The five mosques that selected under this research shown variety of sadaqah funds which there are:

### 5.1 Masjid Sultan Salahuddin Abdul Aziz Shah

According to Sakor (2018), the fund of Masjid Sultan Salahuddin Abdul Aziz Shah, also known as Masjid Negeri, would be separated into two funds which are the main and side sadaqah funds. Waqaf fund, Tabung Amanah Pembangunan Infrastruktur Sosial (TAPIS) fund, and *ihya' Ramadan* fund are the three funds on the sadaqah fund side. The main sadaqah fund which is donation fund and escalator and elevator fund. The donation fund is the sadaqah fund that the mosque officer will collect every week, and this donation fund will be combined with the donation that is collected every Friday. The escalator and elevator money, on the other hand, will be collected and used solely for escalator and elevator maintenance.

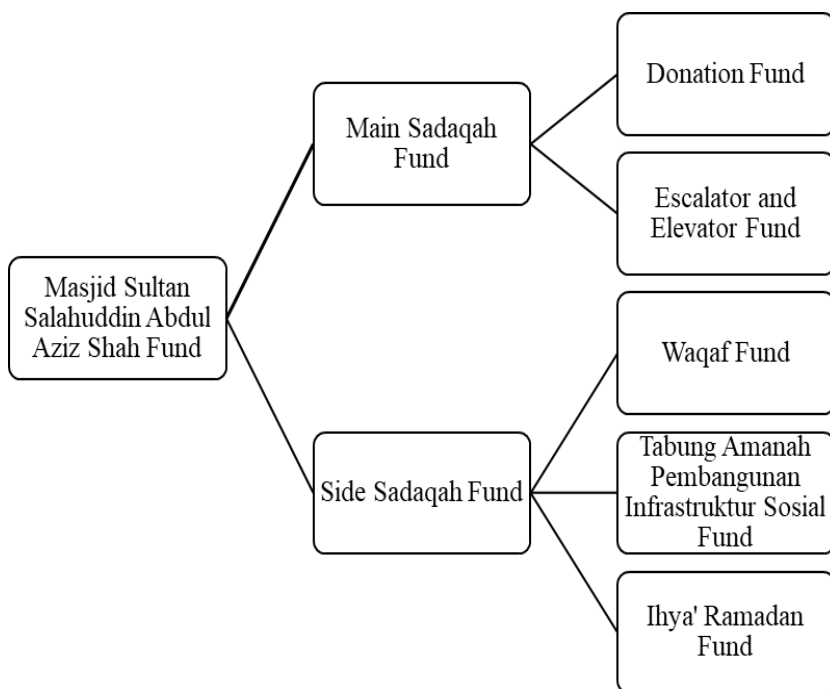


Figure 1.2: Types of Sadaqah Fund at Masjid Sultan Salahuddin Abdul Aziz Shah

Waqaf fund, Tabung Amanah Pembangunan Infrastruktur Sosial (TAPIS) fund, and *ihya' Ramadan* fund are types of sadaqah resources. Perbadanan *Wakaf* Shah Alam owns the waqaf fund, which is only invested in Masjid Negeri. Masjid Sultan Salahuddin Abdul Aziz Shah will receive 10% of the total income from the Tabung Amanah Pembangunan Infrastruktur Sosial (TAPIS) fund, which is put together and managed by

Regional Religious Officials. The Ihya' Ramadan fund, which has been open since month Rejab, will be open exclusively during Ramadan month to pay for Imam and Bilal, break the fast, *moreh*, and other expenses (Sakor, 2018).

### 5.2 Masjid Al-Wathiqu Billah Sultan Mizan Zainal Abidin

The infaq fund of Masjid UiTM is the money that individuals donate every day, including on Fridays, and Friday prayer is the mosque's main source of sadaqah funds. This fund will be collected by a mosque officer every Friday, then computed and recorded by the mosque management every week, and displayed on a monthly notice board to inform the public about the acceptance of sadaqah.

Aside from that, being an institution mosque, there are numerous possibilities for this mosque to raise funds. Masjid UiTM raises funds in three different methods. The mosque's funds come from a Friday quotation during Friday prayer, UiTM student fees every semester, and staff salary deductions every month.

From Friday prayer, the fund will receive every week on Friday and this is the biggest source of sadaqah funds by this mosque. Then, each of UiTM student fees for every semester will take only RM10.00. While the staff salary deduction will be deducted every month according to each staff based on how much they want to deduct every month (Sabari, 2018).

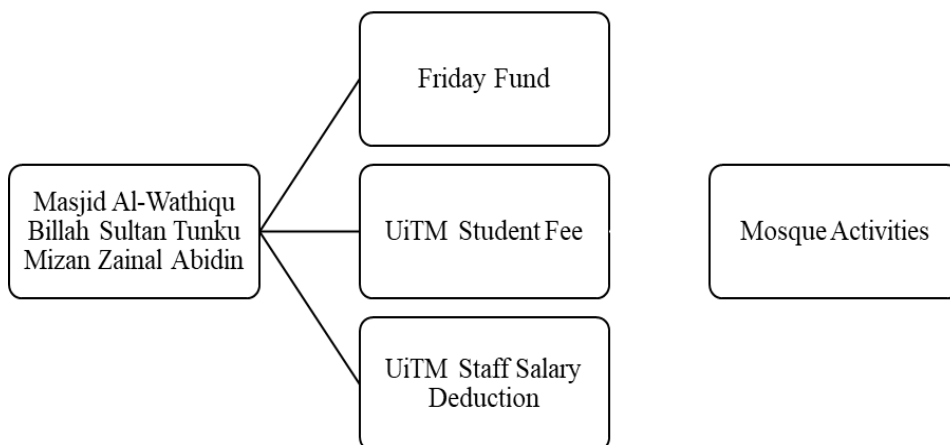


Figure 1.3: Types of Sadaqah fund at Masjid Al-Wathiqu Billah Sultan Tunku Mizan Zainal Abidin

### 5.3 Masjid Seksyen 7

Masjid Seksyen 7 has different forms of sadaqah funds. This mosques sadaqah funds are divided into three categories: primary sadaqah fund, extra sadaqah fund, and Friday Fund.

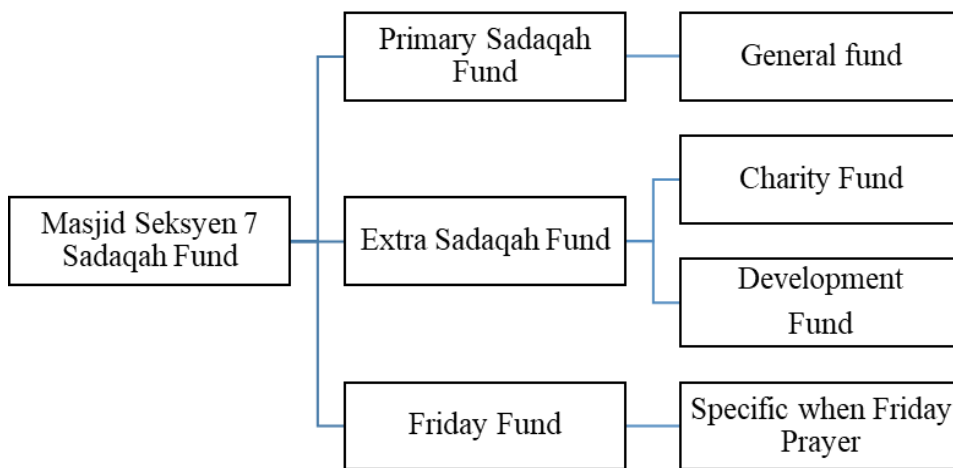


Figure 1.4: Types of Sadaqah fund at Masjid Seksyen 7

This was the main contribution raised by the society for this mosque from the primary sadaqah fund, and it would be used for a general funds like mosque management, lectures, feasts, and other important events.

Aside from that, there are two types of extra sadaqah funds with distinct names such as charity funds and development funds. For charity funds that will be used as a backup when the major sadaqah funds are experiencing insufficient earnings, as previously stated. The sadaqah fund will thereafter be utilized for charitable purposes. From Friday funds use for specific when Friday prayer like a banquet, pay willing workers that keeping traffic in the mosque area (Ismail, 2018).

#### 5.4 Masjid Al-Ikhlas Seksyen 13

For this mosque, there is only one main sadaqah fund, and for the other fund, the mosque management will open it to the public on a regular schedule, depending on the existing situation.

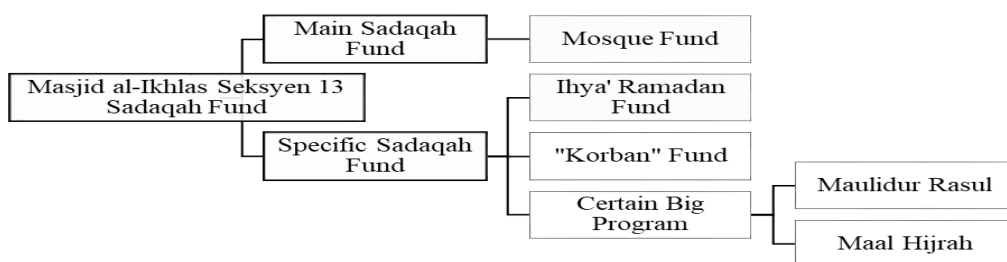


Figure 1.5: Types of Sadaqah fund at Masjid al-Ikhlas Seksyen 13

At this mosque, there are two types of sadaqah funds which are the main sadaqah funds and specific sadaqah funds. There is only one form of main sadaqah fund, which is the mosque fund. Previously, there were three main sadaqah funds at this mosque: development, mosque, and charismatic funds, as well as death or charity funds.

The development, charismatic, and death or charity funds were therefore closed to focus solely on the mosque fund. This is because the presence of development, charismatic, and death or charity funds will reduce the amount of mosque funds, even though mosque fund is the primary source of sadaqah funds at this mosque.

This mosque also has particular funds such as the Ihya' Ramadan fund, the "Korban" fund, and specific activities or programs such as those that require a large sum of money that will be held at this mosque. Ihya' Ramadan fund will be open starting in Rejab month and will be utilized solely for Ramadan month activities like iftar, moreh, and others.

Starting in the month of Zulkaedah, the "Korban" Fund will be open exclusively during Eid al-Adha. The mosque management will then launch a special fund for the public to supplement the insufficient budget for large events such as Maulidur Rasul, which will be conducted at this mosque (Mokhtar, 2018).

#### 5.5 Surau Platinum Al-Mawaddah

At this surau, similarly to Masjid Seksyen 7, this surau has three main sources of sadaqah revenues.

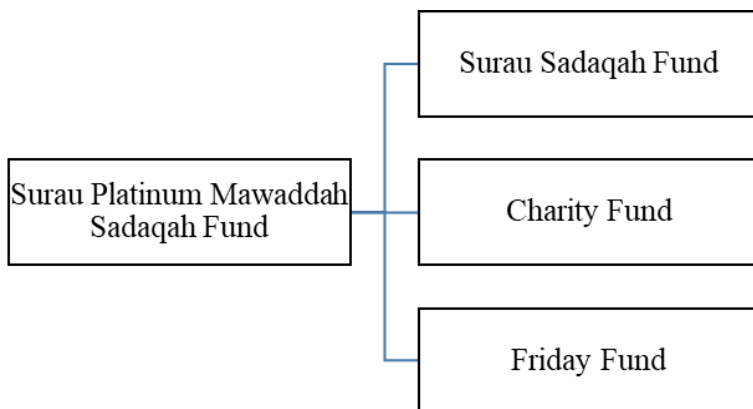


Figure 1.6: Types of Sadaqah fund at Surau Platinum Mawaddah

Surau Platinum Mawaddah presents three different types of sadaqah funds. Surau sadaqah fund, charity fund, and Friday fund are the three categories of sadaqah funds. Surau management will use the sadaqah fund for general purposes such as management, food and drink, salary, and so forth. The proceeds from the charity fund will then be used for charitable purposes, such as assisting those in need. Then, as on Friday, the Friday Fund will be used exclusively for Friday prayer (Nasir, 2018).

Table 1.2: Differentiate Types of Sadaqah Fund among Mosques

Mosque Name	Types of Sadaqah Fund
Masjid Sultan Salahuddin Abdul Aziz Shah (MSSAAS)	<p><b>Main Sadaqah Fund</b></p> <ul style="list-style-type: none"> <li>• Donation Fund</li> <li>• Escalator and Elevator Fund</li> </ul> <p><b>Side Sadaqah Fund</b></p> <ul style="list-style-type: none"> <li>• Waqaf Fund</li> <li>• <i>Tabung Amanah Pembangunan Infrastruktur Sosial (TAPIS)</i></li> <li>• Ihya' Ramadan Fund</li> </ul>
Masjid Al-Wathiqu Billah Sultan Tunku Mizan Zainal Abidin	<p><b>Main Sadaqah Fund</b></p> <ul style="list-style-type: none"> <li>• Friday Fund</li> </ul>
Masjid Seksyen 7	<p><b>Sadaqah Fund</b></p> <ul style="list-style-type: none"> <li>• General Fund</li> </ul> <p><b>Extra Sadaqah Fund</b></p>

	<ul style="list-style-type: none"> <li>• Charity Fund</li> <li>• Development Fund</li> </ul> <p><b>Friday Fund</b></p> <ul style="list-style-type: none"> <li>• <b>Specific when Friday Prayer</b></li> </ul>
Masjid Seksyen 13	<p><b>Main Sadaqah Fund</b></p> <ul style="list-style-type: none"> <li>• Mosque Fund</li> </ul> <p><b>Specific Sadaqah Fund</b></p> <ul style="list-style-type: none"> <li>• Ihya' Ramadan Fund</li> <li>• <i>Korban</i> Fund</li> <li>• Certain Big Program</li> </ul>
Surau Platinum Mawaddah	<p><b>Sadaqah Fund</b></p> <ul style="list-style-type: none"> <li>• <i>Surau</i> Sadaqah Fund</li> <li>• Charity Fund</li> <li>• Friday Fund</li> </ul>

## 6. Comparative Analysis of Mosque Sadaqah Fund Management in Shah Alam

To sum up, all of these mosques use an almost identical approach for managing the sadaqah money. When the mosque receives money from persons who donate to the mosque's sadaqah fund, the mosque officers will collect it and compute it. After calculating all of the funds received, mosque officers will send and deposit the sadaqah funds into a designated account in the mosque's name.

Table 1.3: Comparison of Sadaqah Fund Mosque

Mosque Name	Process of Sadaqah Fund Management
Masjid Sultan Salahuddin Abdul Aziz Shah (MSSAAS)	All sadaqah funds will be calculated and kept in the mosque bank account under the name Tabung Amanah Masjid Negeri at Masjid Sultan Salahuddin Abdul Aziz Shah (TAMAN). All of the mosque's expenses must go through a meeting process with the Tabung Amanah Masjid Negeri (TAMAN) committee, as well as the entire mosque governing board, which is chaired by the current SUK, Y.B. Dato' Mohd Amin Bin Ahmad Ahya (Sakor, 2018).
Masjid Al-Wathiqu Billah Sultan Tunku Mizan Zainal Abidin (Masjid UiTM)	Every week, the sadaqah amounts will be calculated and deposited with other funds in the bank account of the UiTM Treasurer. All sadaqah funds will not be owned only by the mosque as an organization. Because it is a financial procedure, it must be given to the UiTM Treasurer. When the mosque needs to withdraw money for mosque purposes, they must first obtain approval from the UiTM treasurer with a few processes (Sabari, 2018).
Masjid Seksyen 7	The Sadaqah Funds Management at Masjid Seksyen 7 will calculate the funds and deposit them into the mosque's bank account. Each fund's proceeds will be used for a different purpose. First, the major six mosque funds will be utilized for management, <i>dhuha</i> lectures, feasts every Thursday night,

		and huge programs in collaboration with other organizations such as MBSA. For charity funds and development fund funds, they will be utilized for charity purposes only, such as donations to OKU, persons in need of money, those who have lost their identity card, or for emergencies, and before the money is handed to them, mosque officers will investigate the problem first. Because of the instability issue, the development fund will be determined on the condition (Ismail, 2018).
Masjid Seksyen 13		All money received will be kept in the mosque bank account and will be calculated twice a week on Wednesday and Friday, and the money will be banked on Thursday and the following Monday or Tuesday. When the mosque requires funds, they will contact the mosque treasurer, who will make the necessary withdrawals (Mokhtar, 2018).
Surau Mawaddah	Platinum	The money will be calculated and held in the surau account bank, where it will be spent for the program and activities, as well as the feast and management (Nasir, 2018).

However, among all these five mosques, there have a bit differences in the process when they want to withdraw the sadaqah for mosque uses. According to (Sakor, 2018) and (Sabari, 2018) for Masjid Negeri and Masjid UiTM, they have to undergo the process of meeting with the organization mosques and some other people to withdraw the money for mosque purposes.

According to (Mokhtar, 2018), (Ismail, 2018) and (Nasir, 2018), Masjid al-Ikhlâs Seksyen 13, Masjid Seksyen 7, and Surau Platinum Mawaddah, they only have to go through the procedure of holding a meeting among the mosque organization and then withdrawing the money and using it for mosque purposes.

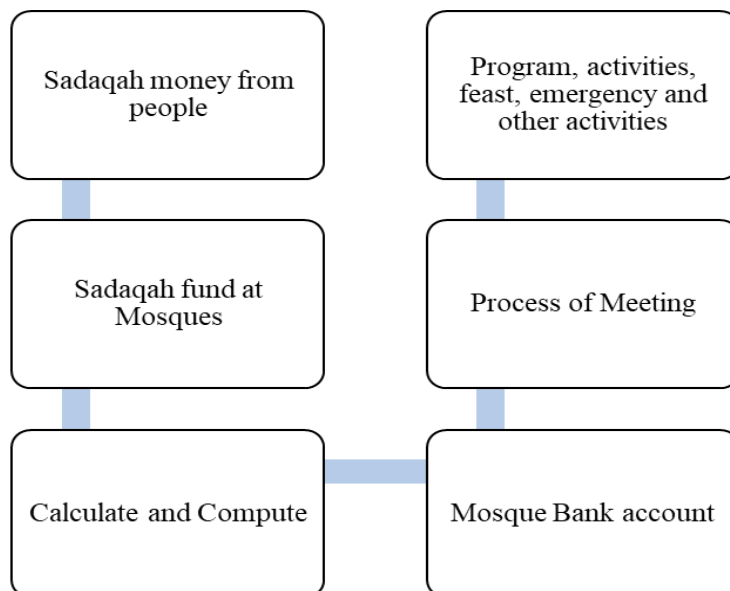


Figure 1.7: Process of Mosque Sadaqah Fund Management

Based on Figure 1.7, all the mosque institutions have the same processes in managing sadaqah funds. When the sadaqah funds are received, the mosque officer calculates and records them every week. After that, the mosque officers will compute them and deposit the funds into each mosque's bank account. Then they must follow the process, which requires them to make a proposal and attend the meeting if the mosque wants to use the funds. The mosque officers will use the funds for programs or other purposes after receiving approval at the meeting.

## 7. Conclusion

Based on this research on sadaqah funding, it could be concluded that each mosque has its fund. There are, however, distinctions in the forms of sadaqah money since they are managed differently depending on the needs of the mosque. Research can consider donations funds, *infaq* funds, Friday funds, development funds, charity money, ihya' Ramadan monies, escalator, and elevator funds as examples of sadaqah funds. The mosque administration will use the sadaqah funds obtained from individuals, whether public or private, to conduct and liven up the mosque through mosque activities, mosque programmes, preparing foods and drinks, maintenance, mosque officers' salaries, allowances, lectures, and more. All of the sadaqah funds are used for pilgrims, not just for mosque selfishness, as indicated in the problem statement concerning people's misgivings and misunderstandings about the sadaqah fund's usefulness. This study will provide information and serve as a model for other mosques in managing sadaqah funds from the time funds are accepted until they have been spent. The way the mosque management manages the sadaqah fund with an adequate budget and will utilise for other things that are important to the mosque in improving the management of the sadaqah funds in the future can be seen in the income and expense statement.

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