



## Al-Muhajirin International Conference

### Management strategy of mosque infaq box based on Maqāṣid Sharī‘ah perspective of the Qur’ān

**Derysmono**

STAI Dirasat Islamiyah Al-Hikmah Jakarta

derysmono@stiudialhikmah.ac.id

**M. Fahmi Ashari**

UIN Syarif Hidayatullah Jakarta

m\_fahmi23@mhs.uinjkt.ac.id

#### Abstract

This article aims to examine the strategies for managing mosque infaq (donation) boxes based on the principles of *Maqāṣid Sharī‘ah* as derived from the Qur’ān. The research seeks to understand how infaq box management aligns with the objectives of *Maqāṣid Sharī‘ah* and explores Qur’anic guidance in fund administration that prioritizes communal welfare. The five foundational aims of *Maqāṣid Sharī‘ah*—protection of religion, life, intellect, lineage, and wealth—are reflected in the proposed principles of transparency, accountability, and efficiency. Strategic recommendations include the use of technology, transparent financial reporting, and active participation of the mosque congregation in decision-making. Implementing these strategies can optimize fund utilization in accordance with Islamic principles and enhance the mosque’s role in both religious and community empowerment. Employing a qualitative approach with thematic analysis, this study uses primary Qur’anic sources pertinent to infaq and property governance. Effective infaq management must uphold the values of justice, transparency, and benefit orientation (*maṣlaḥah*). The Qur’ān also promotes public participation and enhancement of social value in fund utilization. A key challenge remains the limited managerial capacity and technological skills of mosque administrators, indicating a need for capacity building and professional development to ensure more beneficial, well-governed mosque fund management.

**Keywords:** mosque infaq box; *Maqāṣid Sharī‘ah*; Qur’ān; fund management; Islamic philanthropy

#### INTRODUCTION

In Islamic teachings, wealth is fundamentally viewed as a trust (*amānah*) that must be acquired through lawful means and managed in accordance with *sharī‘ah* principles. The Qur’ān asserts that absolute ownership belongs solely to Allah, while humans are merely entrusted to manage wealth responsibly and for beneficial purposes. As trustees, individuals are held accountable for how they utilize their possessions. Consequently, personal wealth also carries a social dimension, which includes obligations to support the needy, such as the poor, orphans, and widows (Zein, 2008). Therefore, wealth is not solely for individual consumption but serves a broader social responsibility that is institutionalized through mechanisms such as *zakāt*, *infaq*, and *ṣadaqah* (Kasdi, 2016).

These instruments function as redistributive mechanisms that channel resources from individuals with surplus wealth to those in economic need. Such redistribution plays a critical role in fostering social justice and equity. This is aligned with the

directive in the Qur'ān, particularly Sūrat al-Ḥashr (59:7), which emphasizes that wealth should not circulate only among the affluent but must also reach economically marginalized groups. The Qur'ān repeatedly pairs zakāt with prayer (ṣalāh)—mentioned together in no fewer than 72 verses—highlighting their dual importance in achieving both spiritual and social balance in Islamic life (Shihab, 2005).

This study focuses on infaq, which refers to the voluntary spending of wealth as an act of obedience to Allah and a means of seeking His pleasure. In the Indonesian context, one of the most accessible and widely practiced forms of infaq distribution is through mosque donation boxes. These boxes have become familiar instruments for munifiqīn (donors) to contribute towards religious and community development initiatives (Albaar, 2018).

As an essential financial instrument, mosque infaq boxes support various socio-religious activities. However, several challenges persist in their management, particularly regarding transparency, accountability, and compliance with Islamic ethical standards. In some instances, the absence of clear management protocols has even led to misappropriation or theft of funds. Therefore, this research addresses two primary questions: (1) What are the management strategies for mosque infaq boxes that align with the objectives of Maqāṣid Sharī'ah? and (2) How does the Qur'ān guide infaq fund management in ways that prioritize community welfare?

Previous studies have examined general models of ZIS (zakāt, infaq, and ṣadaqah) fund management, but few have explored the specific issue of mosque infaq boxes. For instance, Taher et al. (2017) investigated the management of infaq and mobile donation boxes at Pasar 45 Manado, where 40% of weekly collections were given to collectors and the remaining 60% to mosque development. Despite its operational structure, this system attracted criticism from the local community due to perceived mismanagement and lack of transparency. The practice of soliciting donations in public markets, particularly after Friday prayers, was also deemed ineffective and problematic, particularly when unverified groups were involved.

Lestari and Idawati (2022) explored ZIS fundraising and management strategies at the Yauma Orphanage in Majalengka, including both direct and indirect methods such as digital applications and religious events. Meanwhile, Kusuma et al. (2023) assessed the modernization of infaq and ṣadaqah management at MIZKA, which, despite its efforts in digital marketing, had yet to achieve full technological integration. Similarly, Alam et al. (2019) analyzed the strategic use of ZIS funds at MAI, applying environmental analysis to optimize program outcomes and minimize external threats.

While these studies contribute to understanding broader ZIS management frameworks, they do not specifically address the unique dynamics of mosque infaq boxes. This study fills that gap by focusing on the strategic role of infaq boxes, which often serve as a primary source of mosque operational funding. For example, at Masjid al-Barkah in Taman Rahayu, infaq funds are not only used for daily operational needs but are also allocated toward building maintenance, religious events, and community welfare initiatives (Apriyanto et al., 2023). Thus, a focused analysis of mosque infaq box management is essential to ensure effective utilization that aligns with the objectives of Maqāṣid Sharī'ah.

## RESEARCH METHOD

This study employs a qualitative research approach using thematic analysis to explore the management strategies of mosque infaq boxes based on the *Maqāṣid Sharī‘ah* perspective of the Qur’ān. The primary data sources consist of selected Qur’anic verses that are thematically relevant to the concept of *infaq* and wealth management. These textual data are analyzed to extract key themes and principles that inform ethical and strategic approaches to managing infaq funds in a way that promotes social benefit (*maṣlahah*).

Secondary data are obtained through a literature review of academic publications related to *Maqāṣid Sharī‘ah*, Islamic philanthropy, and mosque financial governance. These include journal articles, books, and case studies that examine current practices, challenges, and innovations in the management of zakat, *infaq*, and *ṣadaqah* (ZIS) within institutional settings.

Thematic analysis is conducted by identifying and categorizing recurring concepts such as justice, transparency, accountability, efficiency, and community involvement. These themes are then mapped to the objectives of *Maqāṣid Sharī‘ah*, which include the protection of religion (*hifz al-dīn*), life (*hifz al-nafs*), intellect (*hifz al-aql*), lineage (*hifz al-nasl*), and wealth (*hifz al-māl*) (Alam et al., 2019; Shihab, 2005).

The analytical process involves both deductive reasoning, guided by *Maqāṣid Sharī‘ah* theory, and inductive exploration of how these principles are operationalized in the context of mosque infaq management. Through this methodology, the study seeks to produce contextually grounded and Qur’anically informed recommendations for optimizing mosque financial governance for the benefit of the Muslim community.

## RESULT AND DISCUSSION

### *Definition and Concept of Infaq in the Qur’ān*

The word *infaq* originates from the Arabic root word *anfaqa–yanfiq–nafaqatan*, meaning to spend or to deplete something. According to al-Rāghib al-Īsfahānī, *infaq* refers to the act of spending wealth that eventually diminishes due to use, damage, or transfer of ownership (Zein, 2008). In Islamic terminology, *infaq* is defined as the voluntary disbursement of wealth for purposes endorsed by Allah SWT. Unlike *zakāt*, *infaq* has no fixed rate, recipient, or time, thereby offering greater flexibility in its implementation (Undang-Undang Republik Indonesia No. 23 Tahun 2011).

The Qur’ān mentions the term *infaq* and its derivatives in approximately 53 verses. Among these, Sūrat al-Baqarah (2:215) emphasizes the moral obligation of spending wealth, primarily prioritizing one’s closest social circle. The verse states:

يَسْأَلُوكُمْ مَاذَا يُنفِقُونَ قُلْ مَا أَنفَقْتُمْ مِنْ خَيْرٍ فَلَلَّوْلَدِينَ وَالْأَقْرَبِينَ وَالْيَتَامَى وَالْمَسَاكِينَ وَأُنْبُنَ الْسَّيْبَيلِ وَمَا تَقْعُلُوا مِنْ خَيْرٍ فَإِنَّ اللَّهَ يَعْلَمُ  
عَلَيْهِ

*Yas’alūnaka mādhā yunfiqūn. Qul mā anfaqtum min khayrin fa-li-l-wālidayni wa-l-aqrabīn wa-l-yatāmā wa-l-masākīn wa-ibni al-sabil. Wa-mā tafalū min khayrin fa-inna Allāha bihi ‘alīm.*

“They ask you [O Muhammad] what they should spend. Say: Whatever wealth you spend [in charity] should be for parents, relatives, orphans, the poor, and travelers in need. And whatever good you do—surely Allah is All-Knowing of it” (Qur’ān 2:215, translation adapted from Saheeh International).

This verse delineates the priority of recipients for *infaq*, beginning with one's parents due to their pivotal role in nurturing and upbringing, followed by close relatives, orphans, the poor, and travelers in need. The use of past-tense verbs in this verse indicates that such charitable acts were already practiced in the early Muslim community and serve as precedent for future generations (Shihab, 2005).

### *Mosque Infaq Boxes as Channels of Philanthropy*

In the context of contemporary Islamic philanthropy, mosque *infaq* boxes serve as accessible and trusted instruments for voluntary almsgiving. These physical boxes are often placed within mosque premises and are intended to collect spontaneous donations from congregants (*munfiqīn*), particularly during Friday prayers and other religious events (Albaar, 2018).

Despite their widespread use and potential for supporting religious and social functions, many mosques lack standardized procedures for managing these funds. Common issues include inadequate financial reporting, lack of transparency, misappropriation of funds, and in severe cases, theft. These vulnerabilities underscore the urgent need for a comprehensive and *shari'ah*-compliant financial governance system (Khumairoh & Rahman, 2024).

### *Zakat, Infaq, and Šadaqah (ZIS) Fund Management*

The management of *zakat*, *infaq*, and *šadaqah* (ZIS) entails two core processes: collection and distribution. The collection process involves gathering contributions from donors, which are then categorized and recorded by mosque administrators or Islamic charitable institutions. Subsequently, fund distribution is conducted based on criteria such as urgency, need, and compliance with Islamic legal categories (*aṣnāf*) (Janah, 2023).

*Infaq* management is typically implemented in two formats: consumptive and productive. The former addresses immediate and direct needs such as food assistance or medical aid, while the latter focuses on long-term community empowerment, such as education, skill-building, and micro-enterprise development. Both approaches reflect the overarching goal of *hifż al-māl* (protection of wealth) as one of the objectives in *Maqāṣid Sharī'ah* (Amelia et al., 2023).

### *Maqāṣid Sharī'ah-Based Mosque Infaq Box Management Strategy*

The management of mosque *infaq* boxes must be grounded in the ethical framework of *Maqāṣid Sharī'ah*, which emphasizes the realization of public welfare (*maṣlahah*) through the protection of five essential values: religion (*hifż al-dīn*), life (*hifż al-nafs*), intellect (*hifż al-'aql*), lineage (*hifż al-nasl*), and property (*hifż al-māl*) (Shihab, 2005). A successful *infaq* management strategy integrates three key dimensions: transparency and accountability, fund distribution, and technological utilization.

### *Transparency and Accountability*

Transparency (*shafāfiyyah*) and accountability (*mas'ūliyyah*) are foundational principles for managing public funds in Islamic institutions. As a non-profit religious organization, the *Dewan Kemakmuran Masjid* (DKM or mosque prosperity council) must ensure that every financial activity is disclosed clearly to the community. In an

Islamic framework, transparency includes the open presentation of financial reports, spending records, and fund usage for communal benefit.

The concept of accountability in Islam is twofold: vertical responsibility to Allah and horizontal responsibility to the community. This dual structure distinguishes Islamic accountability from conventional managerial models. In line with this principle, the Qur'an emphasizes record-keeping and contract clarity in financial matters, as stated in Sūrat al-Baqarah (2:282):

يَأَيُّهَا الَّذِينَ ءامَنُوا إِذَا تَدَانِتُم بِدِينِنِ إِلَى أَجْلٍ مُسَمًّى فَلَا يُنَكِّرُوهُ  
Yā ayyuhā alladhīna āmanū idhā tadāyantum bi-daynīn ilā ajalin musamman fa-uktubūh.

“O you who believe! When you contract a debt for a fixed period, write it down...”  
(Qur'an 2:282).

This directive underscores the importance of documentation in ensuring financial transparency and fostering community trust. In practical terms, mosques should regularly publish financial reports, which are easily accessible to congregants to maintain transparency and reinforce accountability (Atmaja & Anggraini, n.d.).

### *Fund Management and Distribution*

Effective infaq fund management must address both consumptive and productive needs. In the Indonesian context, infaq funds are often used directly (consumptively) to assist those in need, such as providing food, emergency support, or religious supplies. In contrast, productive infaq strategies involve investing funds in income-generating activities, such as educational programs, skill development workshops, and small business capital. These efforts not only serve immediate needs but also contribute to long-term economic sustainability (Amelia et al., 2023).

This approach aligns with the Islamic prohibition against wastefulness, as emphasized in Sūrat al-Isrā' (17:27):

إِنَّ الْمُبَدِّرِينَ كَثُرُوا إِخْرَوْنَ الشَّيَاطِينَ وَكَانَ الشَّيَاطِينُ لِرَبِّهِمْ كُفُّارٌ  
Inna al-mubadhdhirīna kānū ikh'wāna al-shayāṭīn. Wa kāna al-shayṭānu li-rabbihī kafūrā.

“Indeed, the wasteful are brothers of the devils, and ever has Satan been to his Lord ungrateful” (Qur'an 17:27).

Hence, mosque infaq funds should be distributed based on a well-defined priority scale, guided by assessments of community needs in education, healthcare, economic empowerment, and religious life (Lestari & Idawati, 2022).

### *Technology-Based Innovation*

The integration of financial technology in mosque operations is essential in the digital era. Digital tools such as *Quick Response Code Indonesian Standard* (QRIS) facilitate secure, efficient, and cashless infaq contributions. This innovation not only enhances convenience for donors but also minimizes risks of theft and fund misappropriation (Hutagalung et al., 2022).

With QRIS, congregants can scan a single code via mobile banking or e-wallets, even from home via the mosque's website. This system increases infaq collection potential while ensuring real-time tracking and secure transfers. Adoption of digital payment systems represents an adaptive strategy aligned with the principle of *efficiency* in Islamic financial ethics.

### *Qur'anic Guidance in the Management of Maṣlahat al-Ummah Funds*

The Qur'an provides comprehensive guidance regarding the ethical and functional management of charitable funds such as *infaq*, particularly in promoting collective welfare (*maṣlahat al-ummah*). Three core Qur'anic principles are emphasized: benefit orientation (*maṣlahah*), congregational participation (*musyāwarah*), and enhancement of social solidarity (*tadāmun ijtimā'i*).

#### 1. The Principle of Benefit (Maṣlahah)

The primary goal of Islamic philanthropy is to generate benefit (*maṣlahah*) and prevent harm (*mafsadah*), as embodied in *Maqāṣid Sharī'ah*. Sūrat al-Tawbah (9:60) lists the eight rightful recipients of zakat (*aṣnāf*), a principle which also guides infaq distribution:

إِنَّمَا الْصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسَاكِينِ وَالْعَمَلِينَ عَلَيْهَا وَالْمُؤْلَفَةُ قُلُوبُهُمْ وَفِي الْأَرْقَابِ وَالْغَرَمِينَ وَفِي سَبِيلِ اللَّهِ وَأَبْنِ الْسَّبِيلِ فَرِيضَةٌ مِّنَ اللَّهِ وَأَنَّ اللَّهَ عَلَيْهِ حَكِيمٌ

*Innamā al-ṣadaqātu li-l-fuqarā'i wa-l-masākīn wa-l-‘āmilīn ‘alayhā wa-l-mu’allafati qulūbuhum wa fī al-riqāb wa al-ghārimīn wa fī sabili Allāh wa ibn al-sabīl. Farīdatan mina Allāh. Wa Allāhu ‘alīmun hākim.*

“Zakat expenditures are only for the poor and the needy, and those employed to collect [zakat], and for bringing hearts together [for Islam], and for freeing captives, and for those in debt, and for the cause of Allah, and for the stranded traveler—[this is] an obligation [imposed] by Allah. And Allah is Knowing and Wise” (Qur’ān 9:60).

This verse provides a framework for prioritizing *infaq* distribution based on communal benefit. According to al-Ghazālī and al-Shātibī, implementing *maqāṣid* must always be evaluated through its societal impact (Shihab, 2005; Kasdi, 2016).

#### 2. Congregational Participation (Musyāwarah)

The Qur'an emphasizes collective decision-making in resource management to ensure fairness, inclusivity, and legitimacy. Sūrat al-Shūrā (42:38) praises those who consult one another and spend in the path of Allah:

وَالَّذِينَ أَسْتَجَابُوا لِرَبِّهِمْ وَأَقَامُوا الْصَّلَاةَ وَأَمْرُهُمْ شُورَى بَيْنَهُمْ وَمِمَّا رَزَقْنَاهُمْ يُنفِقُونَ

*Wa alladhīna istajābū li-rabbihim wa-aqāmū al-ṣalāta wa-amruhūm shūrā baynahum wa-mimma razaqnāhūm yunfiqūn.*

“And those who have responded to their Lord, established prayer, whose affairs are [decided] by mutual consultation, and who spend out of what We have provided them” (Qur’ān 42:38).

Involving congregants in the planning, implementation, and evaluation of mosque programs enhances community ownership and supports the goal of civil society empowerment (Yosepin & Husin, 2018).

### 3. Social Value Enhancement (Tazkiyat al-Mujtama')

The infaq system is not merely a mechanism of financial transfer, but a means of building social solidarity. This value is emphasized in *Sūrat al-Hashr* (59:7), where the redistribution of wealth is instructed so that it does not remain concentrated among the elite:

مَا أَفَاءَ اللَّهُ عَلَىٰ رَسُولِهِ مِنْ أَهْلِ الْقُرْبَىٰ فَلِلَّهِ وَلِرَسُولِهِ وَلِذِي الْقُرْبَىٰ وَالْيَتَامَىٰ وَالْمَسَاكِينَ وَأَبْنَىٰ السَّبِيلِ كَيْ لَا يَكُونَ دُولَةٌ بَيْنَ الْأَغْنِيَاءِ مِنْكُمْ

*Mā afā'a Allāhu 'alā rasūlihi min ahli al-qurā fa-li-Llāhi wa li-l-rasūli wa li-dhī al-qurbā wa al-yatāmā wa al-masākīn wa ibn al-sabil. Kay lā yakūna dūlatan bayna al-aghniyā'i minkum.*

“Whatever [wealth] Allah restored to His Messenger from the people of the towns—it is for Allah and the Messenger, and for [his] near relatives, orphans, the poor, and travelers—so that it will not be a perpetual distribution among the rich from among you” (Qur'ān 59:7).

Durkheim's theory of social solidarity reinforces this religious directive. In the mosque context, infaq serves as a relational tool that strengthens communal ties and facilitates mutual cooperation in addressing shared concerns (Kartika et al., 2024).

### Implications for the Social Function of the Mosque

The effective management of mosque infaq boxes based on *Maqāṣid Sharī'ah* not only ensures the proper use of charitable funds but also revitalizes the social function of the mosque as a center of community empowerment. When managed professionally with transparency and accountability, infaq funds can enhance the mosque's credibility and foster greater congregational trust. This, in turn, reinforces the mosque's role beyond a place of worship—it becomes a hub for education, social services, and economic development.

Historically, this multifunctional role of the mosque is exemplified in the actions of the Prophet Muhammad (PBUH), who, upon arriving in Medina, prioritized the establishment of al-Masjid al-Nabawī. This mosque not only served religious functions but also acted as a center for administration, education, economic transactions, and community deliberation. Through the mosque, the Prophet institutionalized social justice, spiritual development, and public welfare in an integrated manner (Masamah, 2016).

This aligns with the broader goals of Islamic philanthropy, where *ṣadaqah* and *infaq* are designed to help individuals fulfill their social obligations, strengthen communal ties, and reduce socio-economic disparities. In line with this, al-Rahīm Ibn Salāmah, as cited by Rosmini (2016), emphasizes that in Islam, wealth is a means—not an end—to uphold justice, trust, and truth. Wealth is permissible but must be directed toward promoting human dignity and public good. If used wisely, it becomes a source of divine favor; if misused, it can lead to divine disapproval.

In this regard, mosque administrators (*takmīr al-masjid*) must not only focus on religious rituals but also develop strategic programs that address community needs through the utilization of infaq funds. These include health services, food assistance,

education subsidies, disaster response, and entrepreneurial training. In doing so, the mosque becomes a catalyst for social transformation in accordance with the higher objectives of Islamic law (*maqāṣid al-sharī‘ah*) (Khikmawati, 2020).

Thus, the integration of spiritual, social, and economic functions within the mosque enhances its relevance in contemporary Muslim society. The mosque transforms from a passive structure into an active institution that embodies the Islamic vision of a just and compassionate society (*al-mujtama‘ al-rahīm*).

### Implementation Challenges and Solutions

Despite the clear conceptual foundation provided by *Maqāṣid Sharī‘ah* and the Qur’anic framework, the practical implementation of mosque infaq box management encounters several challenges. The most prominent issue is the limited capacity of human resources managing the mosque, particularly in terms of financial administration, technological competence, and strategic planning. Many mosque administrators (*takmīr*) serve on a voluntary basis and are concurrently engaged in full-time occupations, making it difficult to dedicate sufficient time and energy to professionalize infaq fund management (Masamah, 2016; Kartika et al., 2024).

In addition, there is often resistance to adopting technological innovations such as QRIS-based payment systems or digital accounting tools. Some mosque boards remain reliant on traditional, paper-based financial documentation, which not only reduces efficiency but also increases the risk of human error and fund mismanagement (Hutagalung et al., 2022).

To address these challenges, several strategic solutions can be proposed:

1. Capacity Building and Financial Literacy Training:  
Training programs in financial management, accounting, digital tools, and Islamic philanthropic governance should be regularly conducted for mosque administrators. Institutions such as *Badan Amil Zakat Nasional (BAZNAS)* or Islamic universities can play a vital role in facilitating these trainings (Janah, 2023).
2. Incentivizing Mosque Administration:  
The welfare of mosque administrators must be considered, as proper compensation can motivate greater professionalism and accountability. A system of honoraria, either sourced from general infaq funds or special allocations, can reduce volunteer burnout and improve institutional sustainability.
3. Structured Governance and Internal Controls:  
Establishing standard operating procedures (SOPs) for infaq collection, recording, auditing, and reporting is crucial. Regular internal reviews and community-based oversight mechanisms can minimize misuse and foster transparency (Atmaja & Anggraini, n.d.).
4. Integration of Digital Infrastructure:  
The adoption of centralized, cloud-based financial applications integrated with QRIS and mobile platforms allows real-time data access, donor tracking, and secure storage. These systems enhance public trust and increase the volume of infaq collected by offering convenience to younger, tech-savvy donors (Kusuma et al., 2023).

In summary, realizing the full potential of mosque infaq funds requires a strategic shift from informal, reactive management toward structured, transparent, and future-oriented practices rooted in Islamic ethics. The combination of *maqāṣid*-driven frameworks, community involvement, and institutional innovation holds the key to transforming mosques into true engines of spiritual and social development.

## CONCLUSION

Mosque infaq boxes represent a significant component of Islamic philanthropic instruments that play a vital role in sustaining the socio-religious functions of mosques. Their management, therefore, requires a strategic, professional, and *shari‘ah*-compliant approach that aligns with the objectives of *Maqāṣid Sharī‘ah*. This study concludes that the optimal utilization of infaq funds should be guided by the principles of transparency, justice, accountability, and benefit orientation (*maṣlahah*), all of which are embedded in Qur’anic teachings and Islamic legal philosophy.

The integration of *Maqāṣid Sharī‘ah*—including the protection of religion, life, intellect, lineage, and property—serves as the ethical compass for developing an accountable, inclusive, and empowering infaq management system. Furthermore, Qur’anic guidance highlights the importance of public benefit, community participation, and the enhancement of social value, which together reinforce the mosque’s role as a dynamic center for both spiritual and communal development.

Nevertheless, significant challenges persist, particularly in the areas of human resource competency and technological adaptation. The limited managerial and financial skills of many mosque administrators have hindered the effective and accountable management of infaq funds. In light of this, targeted training programs, the provision of administrative support, and the adoption of digital financial systems are necessary to improve the governance of mosque charitable resources.

Given the considerable potential of infaq funds in alleviating poverty, fostering equitable development, and promoting social justice, it is imperative that mosque administrators (*takmīr*) adopt structured and strategic approaches in managing and distributing these funds. When effectively implemented, mosque infaq management can become a transformative force for community empowerment, human capital development, and local economic resilience—thus contributing not only to the spiritual welfare of congregants but also to the broader socio-economic recovery of Muslim societies.

## REFERENCES

Alam, A. R., Anwar, S., & Setiawan, A. I. (2019). Manajemen strategis pendayagunaan zakat infak dan shadaqah dalam pengentasan kemiskinan. *Tadbir: Jurnal Manajemen Dakwah*, 4(4), 363–386. <https://doi.org/10.15575/tadbir.v4i4.1554>

Albaar, M. H. (2018). Praktek pengelolaan zakat, infaq, dan sedekah pada Masjid Muttaqin Kota Ternate. *Al-Muhasaba: Jurnal Akutansi*, 9(2), 6.

Amelia, N., Rahmawati, R., Lismawati, R., Khairi, R., & Assyifa, Z. (2023). Urgensi ZISWAF dalam pengembangan perekonomian di Indonesia. *Sharing: Journal of Islamic Economics, Management and Business*, 2(2), 157–168. <https://doi.org/10.31004/sharing.v2i2.23408>

Apriyanto, A., Permana, I. M., Billah, W. M., & Munandar, A. N. I. (2023). Pengelolaan dana infak di Masjid Al-Barkah Taman Rahayu. *Jurnal Alwatzikhoebillah: Kajian*

*Islam, Pendidikan, Ekonomi, Humaniora*, 9(2), 571–579.  
<https://doi.org/10.37567/alwatzikhoebillah.v9i2.2207>

Atmaja, W., & Anggraini, T. (n.d.). Transparansi dan akuntabilitas pengelolaan dana zakat, infaq, dan sedekah (ZIS) Lembaga Amil Zakat Yatim Mandiri Medan.

Hutagalung, J., Amrullah, Saniman, Widiarti, R. M., & Elfitriani. (2022). Digitalisasi masjid era society 5.0 menggunakan teknologi QRIS pada kas Masjid Al-Muslimin. *JCES (Journal of Character Education Society)*, 5(1), 151–160.

Janah, S. (2023). Manajemen dana zakat, infaq, dan shadaqah pada LAZIS Al-Haromain cabang Kota Kediri. *Al-Muraqabah: Journal of Management and Sharia Business*, 3(1), 1–21. <https://doi.org/10.30762/almuraqabah.v3i1.385>

Kartika, M., Agustiar, M., Ardelia, A. S., Mubaraq, A., & Laksono, R. (2024). Peran Dewan Kemakmuran Masjid dalam membangun solidaritas dan ekonomi umat. *Community Development Journal*, 5(1), 255–263.  
<https://doi.org/10.22437/titian.v6i2.21885>

Kasdi, A. (2016). Filantropi Islam untuk pemberdayaan ekonomi umat (Model pemberdayaan ZISWAF di BMT se-Kabupaten Demak). *IQTISHADIA: Jurnal Kajian Ekonomi dan Bisnis Islam*, 9(2), 227.  
<https://doi.org/10.21043/iqtishadia.v9i2.1729>

Khikmawati, N. (2020). Pemberdayaan berbasis religi: Melihat fungsi masjid sebagai ruang religi, edukasi, dan kultural di Masjid Darusa'adah, Kota Bandung. *IMEJ: Islamic Management and Empowerment Journal*, 2(2), 203–224.  
<https://doi.org/10.18326/imej.v2i2.203-224>

Khumairoh, D., & Rahman, T. (2024). Analisis transparansi dan akuntabilitas pengelolaan dana zakat Yayasan Dana Sosial. *Jurnal Ekonomi, Keuangan, Investasi dan Syariah (EKUITAS)*, 5(4), 617–626.  
<https://doi.org/10.47065/ekuitas.v5i4.5002>

Kusuma, N. R., Aeni, D. S., & Novitasari, K. (2023). Modernisasi manajemen infaq dan shadaqah dalam perspektif Islam. *Ecobankers: Journal of Economy and Banking*, 4(2), 179–191. <http://journal.bungabangsacirebon.ac.id/index.php/ecobankers>

Lestari, A. G., & Idawati, N. D. (2022). Strategi fundraising, manajemen pengelolaan, dan penyaluran dana zakat, infaq, dan shadaqah pada Panti Yauma Majalengka. *JAKSI: Jurnal Akuntansi dan Sistem Informasi*, 3(1), 217–228.  
<https://doi.org/10.31949/j-aksi.v3i1.2137>

Masamah, U. (2016). Masjid, peran sosial, dan pemberdayaan masyarakat (Optimalisasi peran Masjid Darussalam Kedungalar Ngawi responsif pendidikan anak). *Jurnal Mambau'ul Ulum*, 16(1), 1–23.

Rosmini. (2016). Falsafah infak dalam perspektif al-Qur'an. *Madania*, 20(1), 1–6.

Shihab, Q. (2005). *Tafsir al-Mishbah: Pesan, kesan dan keserasian al-Qur'an* (Vol. 3). Lentera Hati.

Taher, A. M. F., Sarib, S., & Bukido, R. (2017). Sistem pengelolaan dana kotak infak dan sedekah keliling Masjid di Pasar 45 Manado. *Jurnal Ilmiah Al-Syir'ah*, 14(2).

Yosepin, P., & Husin, B. (2018). Revitalisasi masjid melalui kepedulian sosial Lembaga Takmir Masjid Nahdlatul 'Ulama (LTM NU) terhadap komunitas pengemudi. *Ilmu Dakwah: Academic Journal for Homiletic Studies*, 12(1), 121–140.  
<https://doi.org/10.15575/idalhs.v12i1.1939>

Zein, A. (2008). Wawasan al-Qur'an tentang *infāq*. *Jurnal MIQOT*, 32(1), 1–12.