

## Masjid Syuhada Yogyakarta's Development in Zakat, Infaq, and Shadaqah from 2015 to 2019

Sekar Mayang<sup>1</sup>

<sup>1</sup>Universitas Gadjah Mada

<sup>1</sup>Corresponding author: skrmvg690@gmail.com

### ABSTRACT

Yogyakarta is an area with a predominantly Muslim population, making mosques central to religious, social, and economic activities. The Syuhada Mosque in Yogyakarta was selected as the focus of this research to examine the development of zakat, infaq, and shadaqah management through the LAZIS Syuhada institution from 2015 to 2019. This study employs a qualitative method, utilizing data collection techniques such as observation, interviews, and direct documentation with LAZIS Syuhada managers. The aim of the study is to understand the mechanisms of collection, utilization, and distribution of zakat, infaq, and shadaqah funds, as well as their impact on the economic and social empowerment of the surrounding community. The findings indicate that LAZIS Syuhada effectively manages funds in a transparent and organized manner, distributing assistance to eight categories of beneficiaries (asnaf) and implementing various empowerment programs. These programs include Mahasantri scholarships, health assistance for the underprivileged, and initiatives for women's economic empowerment. The presence of LAZIS Syuhada enhances the role of mosques as centers for community empowerment and contributes to improving the welfare of the community in a sustainable way. This study makes a significant contribution to the development of zakat, infaq, and shadaqah management within the mosque environment in Yogyakarta.

**Keywords:** Masjid, Zakat, Infaq, Shadaqah, Development

### ABSTRAK

Yogyakarta merupakan daerah dengan mayoritas penduduk beragama Islam, yang menjadikan masjid sebagai pusat kegiatan keagamaan, sosial, dan ekonomi. Masjid Syuhada di Yogyakarta dipilih sebagai objek penelitian untuk mengkaji perkembangan pengelolaan zakat, infaq, dan shadaqah melalui lembaga LAZIS Syuhada selama periode 2015 hingga 2019. Penelitian ini menggunakan metode kualitatif dengan teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi langsung kepada pengelola LAZIS Syuhada. Tujuan penelitian adalah untuk memahami mekanisme pengumpulan, pendayagunaan, dan pendistribusian dana zakat, infaq, dan shadaqah serta dampaknya terhadap pemberdayaan ekonomi dan sosial masyarakat sekitar. Hasil penelitian menunjukkan bahwa LAZIS Syuhada mampu mengelola dana secara transparan dan terstruktur, menyalurkan bantuan kepada delapan kategori penerima manfaat (asnaf), serta melaksanakan program-program pemberdayaan seperti beasiswa Mahasantri, bantuan kesehatan dhuafa, dan pemberdayaan ekonomi perempuan. Keberadaan LAZIS Syuhada memperkuat peran masjid sebagai pusat pemberdayaan umat dan meningkatkan kesejahteraan masyarakat secara berkelanjutan. Penelitian ini memberikan kontribusi penting dalam pengembangan manajemen zakat, infaq, dan shadaqah di lingkungan masjid Yogyakarta.

**Kata Kunci:** Masjid, Zakat, Infaq, Shadaqah, Pemberdayaan.

Article History: Submitted: 27 March 2023 | Accepted: 31 May 2023 | Available Online: 31 May 2023.

## **INTRODUCTION**

Yogyakarta city is one of the regions in of Daerah Istimewa Yogyakarta. Within an area of 3.185,8 km<sup>2</sup> and the population of 3.818.266 people (Bappeda DIY). Yogyakarta also has a variety of distinctions both in terms of culture, food, tourist attraction and so forth. Yogyakarta itself was known as a city that has a large enough Muslim majority, amounting to 344.046 or 83,2% of the population. According to the data from the regional office of the Ministry of religion in 2019 (Bappeda DIY). With many populations of Muslim, the masjid that have been built is too high. According to data from the Ministry of Religion, the masjid that has stood in Yogyakarta about 529 masjids (Kemenag DIY). The activities carried out at the masjid are expected to run smoothly.

Muslims use the masjid as a place of worship and as a center for social, educational, economic, and religious activity. The masjid served as an Islamic center, a hub for Islamic religious activity, and a place of respite for mujahidin and anshor during the lifetime of the Prophet Muhammad, SAW. The masjid also functions as a place for economic empowerment, a venue for social and political gatherings, and a court of justice. The masjid oversees a number of programs to strengthen and promote the neighborhood economy, including the UKM cooperatives, the Baitul Mal wa Tamwil or BMT, as well as the gathering, management, and distribution of infaq and shadaqah (Gazalba.t.th.:185).

Some way to fight poverty is through Islamic charity such as zakat, infaq, and shadaqah, which initiatives to improve the wellbeing of Muslims (Mujahidin, 2008). Many lives that are in requires of rescuing might be rescued if the management of zakat, infaq, and shadaqah goes properly. With the support of zakat, infaq and shadaqah are able to develop relationships and develop feelings concerned between the owner of the good and the recipient of the good.

Muzakki, mustahiq, and all Muslims are able to benefit from zakat, infaq, and shadaqah in a variety of ways. Zakat's advantages include functioning as a symbol of faith and appreciation to Allah SWT. Islamic philanthropy included zakat, infaq, and shadaqah, and it was beneficial for Muslims to support one another, obtain funds for their development, and purify their wealth (Qardhawy, 1991:56). Different locations, including zakat institutions, national zakat institutions, amil zakat institutions, and other zakat collection institutions, can manage zakat, infaq, and shadaqah. Zakat is collected by the

institution designated to the groups eligible to receive it as part of the management of zakat.

The discussion about masjid financial is quite interested. Especially about the management and Islamic philanthropy. "The Management of Masjid Financial in Yogyakarta" is the title of a paper by Rizqi Anfanni Fahmi. The purpose of this study was to examine the management practices at different Masjid in Yogyakarta. because to the several Masjid in Yogyakarta that lack effective finance management. The purpose of the study is to learn more about Yogyakarta's Masjid's financial administration. 180 Masjids in 14 districts of Yogyakarta were sampled using the descriptive qualitative research approach. 37.8% of Masjids had good financial reporting based on zakat, infaq, and shadaqah, according to the study's results (Fahmi, 2017).

Also, developing the Islamic philanthropy program becomes essential for managing the finances of masjids. "Improving the Masjid's Role in Community Economic Empowerment." The purpose of the study is to determine the Masjid's ability to strengthen the economy and provide the neighborhood's residents more power by providing them with zakat, infaq, and Baitul Maal Wa Tamwil money. The library was the source of information for this study. The study's findings indicate that the Masjid has the ability to serve as a hub for economic empowerment through Baitul Maal Wa Tamwil. However, several of problems created barriers, making the Masjid's economic empowerment less than ideal. These limitations, such as low levels of citizen participation, a lack of progressive activists, and underutilization of funds (Alwi, 2016).

The "Community Economic Empowerment Model Through Management of Zakat, Infaq, and Sadaqah in the Great Masjid of Syarif Hidayatullah Karangploso Malang" was presented by Muhammad Nizaar. The purpose of this study is to learn more about the Amil Zakat Board of Masjid Syarif Hidayatullah's economic community empowerment concept, ZIS administration, the challenges experienced and solutions. This study employed the qualitative method, gathering information through interviews and documentation. The study's findings show that the empowerment models employed are productive and consumptive, however there is a problem with the availability of productive company capital (Nizar, 2016).

The researcher writes about the strategy of development and management of zakat, infaq, and shadaqah in masjid which administered by LAZIS or by amil zakat

institution. This is the difference between their research and the writer. because the researcher is interested in the growth and administration of Yogyakarta's Masjid institution. According to the previous study, their research is not focused on the organization that operates under the masjid's supervision.

Several of the masjids in Yogyakarta had an advantage in the development and management of zakat, infaq, and shadaqah. The masjid in Yogyakarta city has a better strategy than other institutions. Therefore, Masjid Syuhada in Yogyakarta was the masjid that the author chose. Masjid Syuhada features a unique institution, LAZIS Syuhada, for managing zakat, infaq, and shadaqah. In the implementation, LAZIS Syuhada is charged with overseeing the management of zakat, infaq, and shadaqah, all of which are profitable and consumptive (Amirin, 2002:32).

Zakat, infaq, and shadaqah are allocated to eight categories or asnaf in the type of economic and community empowerment encouragement. While zakat, infaq, and shadaqah are employed for charity assistance and recovery efforts in terms of consumption. Furthermore, LAZIS Syuhada supports encouragement in several of subjects, such as social, academic religious, and economic (Kumoro.t.th: 98).

The Mahasantri Scholarship, Free Cattle Town, Dhuafa Healthy, Dhuafa Education, and others tend to be a few outstanding activities implemented by LAZIS Syuhada (Lazissyuhada.com). Masjid Syuhada certainly supported but it also informed someone else about religion. The author became addicted to these programs when doing research on the development of zakat, infaq, and shadaqah in Masjid Syuhada. "The Development of Zakat, Infaq, and Shadaqah at Masjid Syuhada Yogyakarta" was the title of the article. The research was set out to find out more about how to proceed to Masjid Syuhada Yogyakarta, manage and upgrade the zakat, infaq, and shadaqah systems. Zakat, infaq, and shadaqah are allocated to eight categories or asnaf in the type of economic and community empowerment encouragement. While zakat, infaq, and shadaqah are employed for charity assistance and recovery efforts in terms of consumption. Furthermore, LAZIS Syuhada supports encouragement in several of subjects, such as social, academic religious, and economic.

## **METHODS**

The research was carried out in the real world, which is research where the

primary data source is objects or places of observation. As a result, the author's method consisted of observation, interviews, and documentation. Researchers can observe the research data that has been collected using the data gathering method of observation. In the sense that information is gathered by researchers through observation using their five senses.

This indicates that this observation was carried out straight to the informant, that is the administration of LAZIS Syuhada. By employing a qualitative method. Which method was chosen was based on the idea that the subject under investigation involves the disclosure of a wide range of social phenomena. In order to uncover the hidden motivations that underlie social actors' behavior or contribute to social meanings, research is currently being done.

A literature review is used to gather many concepts, illustrative theories, and references connected to the central issue being investigated. analysis of the descriptive analysis's source data. Qualitative analyzes tend to employ an inductive logic technique, whereby syllogisms are formed based on specific matters or data in the subject which lead to general conclusions.

## **FINDINGS AND DISCUSSION**

One of the masjids is Masjid Syuhada, which is located in Yogyakarta's Kotabaru territory. Masjid Syuhada was constructed on a foundation of recognition for the soldiers who struggled for freedom in the Yogyakarta region, which motivated to build a building in shape of Masjid Jami. Furthermore, the building of Masjid Syuhada was directed at Yogyakarta because of the urgent requirement for a masjid for Muslim worship, especially in the Kotabaru area, as well as to serve as a monument or cultural symbol in memory of the fallen soldiers and to emphasize that Yogyakarta became immediately the center of the revolution.

A committee directed by Mr. Asaat was organized to build Masjid Syuhada, it was officially opened on October 14, 1949, and also occurred to be the 21st of Dzulhijjah 1368. Present K. H. Masykur as the minister of religion at the opening. R. H. Benjamin, an activist teen from Yogyakarta who was in the committee for the Masjid's development, come upon the name Masjid Syuhada. However, the name-giver passed away on July 4, 1950, before the Masjid's construction was finished.

Masjid Syuhada experienced some building renovations and modifications lately. The Masjid Syuhada building is separated into multiple parts, such the main prayer room and foyer, the broadcasting study room and qiroah and adzan recitation, the library room, office space, woman's prayer room, slippers, ablution place, bathroom, lecture hall, back hall, and back pool

LAZIS Syuhada is one of the organizations of Masjid Syuhada. According to the quantity of Yogyakarta citizens who donate their charitable contributions to the Syuhada Masjid, LAZIS was created. The Ramadan committee's zakat committee then collects the zakat. An Amil Zakat Institution was created for the zakat program might grow further and assistance in the community's economic empowerment to make it for the committee to become sustainable ([lazissyuhada.com](http://lazissyuhada.com)).

A proposal for the establishment of the Amil Zakat Institute within the Masjid Syuhada was ultimately put forward in 2005 by Muhammad Anshori, a YASMA graduates and former director of PKMS between 2000 to 2003. The idea was presented at the YASMA daily board meeting. The YASMA meeting forum appreciated and supported the plan. It so happened that YASMA had a program at the time to purchase Mrs. Zainal's family's living, which stood next to Masjid Syuhada. Therefore, a YASMA request was published in July 2005 for the development of an amil zakat institution in the area around Masjid Syuhada whose name was LAZIS MASJID SYUHADA. Muhammad Anshori, the institution's founder, was charged with managing its founding and working as the first director of it.

Along with development and legal requirements, LAZ or Lembaga Amil Zakat are unable to physically or structurally control the masjid. As a consequence, the LAZIS Syuhada funding renamed the organization's name to LAZIS Syuhada, and geographically and structurally it was being constructed by the Yogyakarta Syuhada Charitable Foundation instead of under YASMA. Since December 2017, LAZIS Masjid Syuhada has become known as LAZIS Syuhada. It is no more a part of YASMA and operates under the direction of the Amal Syuhada Foundation Yogyakarta, which is based in Terban, Gondokusuman, Yogyakarta (Kumoro, t.t.h: 27-29).

LAZIS Syuhada is operated under the supervision of the Yogyakarta Syuhada Charity Foundation, which is recognized as an official and legal institution by the Indonesian Ministry of Law and Human Rights under its license number AHU-0000483.

AH.01.04.T 2018 regarding approvals of establishing an official organization. The Yogyakarta Amal Syuhada Foundation's management accepted the foundation of LAZIS Syuhada on January 10th, 2018 by decree with the number 002/SK-YASY/I/2018. formal and informal institutions. The influence and activities of the Syuhada Masjid will grow as a result of the establishment of institutions connected to it. The Syuhada Masjid provides shade for a number of institutions, including formal, informal, and social institutions. The LAZIS Syuhada tenet is founded on the 1945 constitution, the five pillars of Indonesia, and the Qur'an. In the framework of empowering dhuafa mission, LAZIS Syuhada's vision is to be a dependable, competent, and accountable institution and to be the pride of the people. Aside from that, LAZIS Syuhada's mission, goals, and mottoes are:

1. To increase the ZIS management's credibility and capability.
2. Implementing ZISWAF for maximizing people's potential
3. Supports the Muzakki to get ZIS into the area.
4. Offering community support in the areas of economy, education, health, da'wah, and social problems for the purpose to develop a society which is religious, successful, and independent.
5. To improve public awareness of ZIS
6. To increase ZIS funds and beneficial assets
7. To improve the Amil resources' professionalism, quality, and accountability
8. Supporting people or Mustahiq to perform as muzakki.

"Purify the Treasure, Empower Dhu'afa" is one of the LAZIS Syuhada's mottos. Whenever it comes with their implementation, LAZIS Syuhada has a variety of programs, particularly those that support economic development, Islam, wellness, fairness, and education. Among of those programs include:

1. PTM (Perkampungan Ternak Mandiri) .Through the goat and cow dairy program, this program intends to offer impoverished people in the DIY areas opportunity to economic potential.
2. Free Health Service, that offers care to low-income families and those impacted by emergencies.
3. Tebar sembako, referred to as spread food, refers to the giving of free services to poor households that have suffered from emergencies and the aqidah problem.

4. Supporting underprivileged orphans with their education. This program is a donation for non-orphanages and non-boarding schools which additionally helps with the demand for clothing and food
5. This program presents affordable education to underprivileged children in underprivileged locations as a component of its commitment to the education of poor people.
6. The Dry Water Drop Program is a charitable project that supplies water to masjids and musholla in the DIY region that suffer from drought condition
7. Utilize goods of shadaqah level. This program is utilized for shadaqah, which is still suitable for us, containing things like cars, bicycles, gadgets, wearable clothing, shoes, and bags.
8. Economic empowerment for Dhuafa. This program's implementation intends to promote economic empowerment for the underprivileged by providing training and support in the way of startup funding.
9. Supporting victims of emergencies and providing spiritual or religious assistance.
10. Waqf by Al-Qur'an. The Al-Qur'an and iqra were distributed under this system to majlis ta'lim, masjids, and prayer places.
11. To improve or purchase the masjid and musholla facilities, considering musholla donations or masjid renovations.
12. The Al-Qur'an Tahfidz Institute gets support regarding its daily specifications, working needs, and facilities from the Thafidz House Program.
13. Patient compensation for Dhuafa. This program provides funding for the medical costs of the disadvantaged who do not have insurance or BPJS support.

Lazis Syuhada's principal program is on the economics and education of independent farmer villages, especially regarding the purchase of qurban animals. Goats are afterwards deposited in the community, and on the day of the sacrifice, people who offer a sacrifice will purchase there. There's also an orphanage education program in addition to those. Education is an essential human need. The majority of orphans still have a parent, and most parents hesitate to give their children up to others. Mentoring is being offered here for the parent and the children.

## **The Development of Zakat, Infaq and Shadaqah at LAZIS Syuhada**

An institution can survive and achieve its goals by development. An organization, institution, or group is able to enhance their program through development. There are a number of developments that are utilized as the fundamental zakat, infaq, and shadaqah actions; they are referred to as fundraising, utilization, and distribution.

### ***Fundraising***

While fundraising is described as raising funds or fundraising in the English-Indonesian dictionary, fund increasing or fund raising is really the process, method, and act of collecting, gathering, and handing over in the huge Indonesian vocabulary (Kemenag RI) increasing money and other resources from the public (whether from individuals, groups, organizations, businesses, or governments) can be considered a fundraising activity with a final objective of growing the institution's mission and objectives. Furthermore, raising money can be seen as a way to have control over a group of people or an entire community representatives and institutions to direct funding to a particular organization.

In relation to collection, what is necessary is a strategy and method for motivating the community to contribute money in the way of zakat, infaq, or shadaqah before it can be distributed to people in poverty. Activities to influence, remind, encourage, convince, and seduce the owner of the funds may be used in the process of influencing an institution. Institutions must do communication, education, marketing, and even the transmission of information through campaigns or commercials as part of the collection process so that fund givers are made aware of the value of zakat, infaq, and shadaqah.

A proper strategy, method, and determination for the right path are necessary in order for an institution's efforts to raise money to produce the best possible outcomes. But without a solid plan for carrying out the collection of funds, it won't be the best way to get money. Zakat organizations can utilize a variety of media to build communication with the public as the times and information change, including newspapers, websites, adverts, booklets, pamphlets, and other media sharing. Someone could argue that being part of a strategy develops an appreciation for the institution's surroundings. Without a plan, it could happen that an institution won't be able to survive for a long time and the goal will not be achieved even though it is bang on target.

LAZIS Syuhada developed a process for fundraising money on an operational

basis in the Yogyakarta region, but many donors came from other places as well. Muzakki felt comfortable giving his money to LAZIS Syuhada. Furthermore, there are options for businesses and organizations who want to make donations money to LAZIS Syuhada. So that people who direct funds from delighted groups, businesses, and various institutions in alongside pilgrims and parents of students from educational institutions run by the Masjid of Syuhada. The majority of donations who channel their money already know how it will be used, such as for zakat, infaq, orphan compensation, underprivileged scholarships, etc., according to Mr. Supriadi, marketing manager for LAZIS Syuhada. However, there are other muzakki who just donate money and have no idea how it will be used. In this case, the passive side would direct the money to the first or more urgent emergency.

The LAZIS Syuhada fund-raising dedication contains the following:

1. Da'wah Vehicle Donation Program (Program Donasi Armada Dakwah)

This program is intended for the procurement of transportation that serves as mobility for volunteers in Yogyakarta and surrounding areas, as a means of transportation in health services, emergency transportation during natural disasters or other disasters, as well as transportation distribution of social and community social assistance and pickup transportation zakat to facilitate the people who want to channel their funds.

2. Donations for educational purposes (Donasi Peduli Pendidikan)

This project is a donation to Yatim Dhuafa's educational development under the guidance of LAZIS Syuhada. This program has three different program packages: Package A costs \$100,000 per month, Package B costs \$250,000 per month, and Package C costs \$500,000.

3. The contributions of clean water (Donasi Air Bersih)

The next fundraising project intends to purchase water tanks for masjids that suffer from a lack of water. Therefore, it may be concluded that LAZIS Syuhada collects funds from a variety of sources such as people, organizations, businesses, and institutions, all of whom are interested in contributing money in the form of zakat, infaq, sadaqah, or wakaf. Furthermore, LAZIS Syuhada has a program called the zakat collection program to help muzakki in channeling funds. As consequently, the muzakki may easily and quickly route their money.

### *Utilization*

Utilization includes exploitation in order to do duties effectively and deliver results and rewards. Utilization it can be said, a way to continue bringing more and greater benefits and results. While the practice of allocating zakat cash to mustahiq in an efficient way is known as zakat utilize. Giving zakat can take the form of business financing, allowing the capital to grow and be used to support the mustahiq. Utilization is also referred to as an attempt to distribute zakat location funds in a way that will result in benefits for all of life.

According to this opinion, utilizing zakat is an action related to the particular goal of the zakat user that produces a good that is directed and in line with the preset objectives. Utilization can also be seen as making the best possible utilization of resources while maintaining their worth and usefulness in order to advance human welfare. Article 27 of Act No. 23 of 2011 regarding the utilization of zakat requires the following:

- a. In the framework of supporting responsibility of the underprivileged and raising the standard of living, zakat can be put to good purpose.
- b. If the fundamental demands of mustahiq have been achieved, the utilization of zakat for productive business as intended in the first paragraph is executed out.
- c. Government regulations need to regulate any additional rules connected to utilizing zakat for profitable activities described in the first paragraph.

What is offered effectively is utilized to the greatest degree achievable by the person who receives it. Planning, organizing, implementing, and evaluating success are so necessary. Furthermore, since it may increase governors' confidence in the institution, the transparency report is one of the qualities of good utilization. Because one of the achievements in the mutual relationships between muzakki and institutions is the transparency of reports and the success of fund management.

Every aspect of society might feel the impact of transparency reports because they are publicly. Accountability of a ZIS management agency is a part of management transparency. Transparency in the encouraging process can be achieved in two different contexts: privately and publicly. To increase trust in an institution, personal transparency is being open about the personalities of partners who take on the role of muzakki. Public transcription, however, is possible through informational channels like the Instagram website and other media. The categories for the form and nature of the use are as follows:

- a. Assistance, or the management and Mustahiq have no contact when the money has been transferred.
- b. Revolving funds, or money supplied to Mustahiq by the management under the qardhul Hasan principle.

### ***Financing***

Aside for infaq bound, LAZIS Syuhada's utilization method employs a flexible system. That is infaq, which funders selected from the beginning. The program intends to be balanced in its consumption. This means that efforts were made to level or equalize the five programs education, economy, social community, health, and da'wah. LAZIS Syuhada concentrated on social initiatives and da'wah at the beginning of 2015. LAZIS Syuhada ultimately broadened the main program by including five programs that were transformed into more initiatives. The program at LAZIS Syuhada places a focus on economics and education. The Mahasantri Scholarship is a great program in the educational sector. The criteria for this program are either the student has a certificate of capability and a value that fits the requirements.

PTM or independent dairy towns is the program that is the foundation of the economic sector. This initiative promotes economic empowerment. The way this program works is that it's usual to give poor people cows or goats to raise as sacrifice animals. Revolving infaq money, the result of cooperation between the masjid and the Sacrifice Committee and Sacrifice, are used to pay for animal purchases. Therefore, the qurban performed does not just help the underprivileged get economic empowerment. As for PTM, it is situated in Gunung Kidul, the Wungu source area.

PTM expands the amount of training facilities and coaching staff every year under the guidance of LAZIS Syuhada. The PTM program started in Bantul in 2016 and has since been expanded to Gunung Kidul. Remote areas are the program's target locations. PTM is an outstanding economic program at LAZIS Syuhada.

#### **1. Distribution**

The word "distribution" is derived from the word "distribution," which meaning delivery to various persons or locations. However, when we talk about distribution, we mean the processes which help producers communicate their products to consumers. Islam views distribution as the concept of justice in distribution, without which there can be no amassing of money and possessions. While the distribution of zakat, infaq, and

shadaqah refers to the giving of these donations to those who are eligible to do so either consumptively or productively. Regarding the distribution of zakat, it is stated in Law No. 23 of 2011 that the principles of justice, equity, and territoriality should be given top importance. The desired formats of distribution are:

- a. Traditional consumption-based distribution, such as zakat, infaq, and shadaqah money given to individuals who need it directly.
- b. Creative consumption distribution, specifically through products like stationery.
- c. Distribution of things with a typical productive aspect, such as animals, carts, and other items that can be utilized as a business or to provide employment.
- d. The distribution of charity as a kind of capital, which can be utilized to begin a business or trade, is of a creative and productive nature.

A good distribution, whether it comes in in the shape of zakat, infaq, or shadaqah, is one that is exactly on target with mustahiq, which means assets are allocated fairly to several disadvantaged groups rather than accumulating into one. Islam mentions equitable distribution in Surah Al Hasyr verse 7 which reads:

"مَا أَفَاءَ اللَّهُ عَلَىٰ رَسُولِهِ مِنْ أَهْلِ الْقُرَىٰ فَلِلَّهِ وَلِلرَّسُولِ وَلِذِي الْقُرْبَىٰ وَالْيَتَامَىٰ وَالْمَسَاكِينِ وَابْنِ السَّبِيلِ كَيْ لَا يَكُونَ دُولَةً بَيْنَ الْأَغْنِيَاءِ مِنْكُمْ ؕ وَمَا آتَاكُمُ الرَّسُولُ فَخُذُوهُ وَمَا نَهَاكُمْ عَنْهُ فَانْتَهُوا ؕ وَاتَّقُوا اللَّهَ ۖ إِنَّ اللَّهَ شَدِيدُ الْعِقَابِ"

*“Which means: It suggests that whatever pillaging Allah gives His Messengers from the citizens of communities is for Allah, to help the Apostles, for the relatives, orphans, poor individuals, and humans journeying, so that the pillaging does not just circulate among you who are wealthy. Accept the gift that the apostles gave you. What is prohibited for you may be left. and respect Allah. In fact, Allah has extremely rigorous laws.”*

It is explained in this paragraph that profiteering and gharar are forbidden throughout the distribution process, and that there is justice in the ownership of property and the prohibition of accumulating property because part of the assets we possess are the property of people who are in need.

LAZIS Syuhada supplied zakat, infaq, and shadaqah funding to 5 programs, including economic, social, education, and health programs as well as asnaf groups that are eligible to receive zakat support. These programs also included propaganda and social programs. Since LAZIS Shuhada's goal is to not only provide assistance but also spiritual guidance to those who receive it, including instruction on how to pray and the growth of

worship, among other things, the effect of assistance on the community is that economic empowerment is quite helpful and there is guidance to the recipients of the funding. Each program experiences a variety of challenges. At LAZIS Syuhada, the optimization of the program presented a distributional challenge. Because there are sometimes difficulties with the implementation of a program, like when the expected attendance for coaching.

## **CONCLUSION**

LAZIS Syuhada's development is focused on fundraising, utilization, and distribution. LAZIS Syuhada offers a number of initiatives for raising money, including Da'wah Vehicle Donations, Water Quality Donations, Educational Donations, and others, and the total amount collected over the past three years has increased. LAZIS Syuhada utilizes several kinds of programs, including PTM, Mahasantri Scholarships, Society, and others. The quantity of activities and programs completed during the past five years have gone up. LAZIS Syuhada's focus in 2015 was on social and religious activities. Programs in economics, education, and health have grown in the years since. The PTM program has grown in popularity because, over the past four years, as funds have been distributed, the amount of zakat, infaq, and shadaqah given to the five main programs of economic development, education, social welfare, health, and missions has increased.

## **REFERENCES**

- Alwi, M. M. (2016). Optimalisasi Fungsi Masjid dalam Pemberdayaan Ekonomi Masyarakat, *Jurnal Al-Tatwir*, 2(1).
- Amirin, T. (2002). *Masjid Syuhada Dulu, Kini dan Masa Datang*. Yogyakarta: Masjid Syuhada Yogyakarta.
- Fahmi, R. A. (2017). Manajemen Keuangan Masjid di Kota Yogyakarta, *Jurnal Al-Tijary*, 3(1). <https://doi.org/10.21093/at.v3i1.1058>
- Faza, H. N. (2017). Pengembangan Manajemen Masjid Sebagai Pusat Kesejahteraan Masyarakat Madani, *Jurnal Afkar*, 1(1).
- Gazalba, S. (1980). *Masjid Pusat Ibadah dan Kebudayaan Islam*. Jakarta: Pustaka Alhusna.
- Kumoro, P. (2017). *Historisitas Masjid Syuhada*. Yogyakarta: Yayasan Masjid Syuhada.

- Mujahidin, A. (2008). Pengentasan Kemiskinan Dalam Perspektif Ekonomi Islam, *Jurnal Al-Fikra*, 7(1). <http://dx.doi.org/10.24014/af.v7i1.3788>
- Nizar, M. (2016) Model Pemberdayaan Ekonomi Masyarakat Melalui Pengelolaan Zakat, Infaq dan Shadaqah di Masjid Besar Syarif Hidayatullah Karangploso Malang, *Jurnal Malia*, 8(1). <https://doi.org/10.35891/ml.v8i1.362>
- Qardhawi, Y. (1991). *Al-Fiqh Al-Zakat*. Beirut: Muassasah Risalah.
- Syatiri, A. (2002). *Pedoman Zakat Sembilan Seri*. Jakarta: Bagian Proyek Peningkatan Zakat dan Wakaf.