

**THE ROLE OF TAKMIR IN MOSQUE FUND MANAGEMENT
ON INCREASING TRUST COMMUNITY FOR ZAKAH, INFAQ, AND ALMS
(STUDY ON THE GREAT MOSQUE OF PELITA SAMARINDA)**

**THE ROLE OF TAKMIR IN MOSQUE FUND MANAGEMENT
ON INCREASING TRUST COMMUNITY FOR ZAKAH, INFAQ,
AND ALMS (Study on The Great Mosque of Pelita Samarinda)**

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Abstract

This study aims to determine the role of takmir in managing mosque funds so that they can increase and maintain public trust in zakah, infaq, and alms at the Great Mosque of Pelita Samarinda. The methodology used in this study is qualitative with a descriptive approach. The informants in this study were the administrators of the Great Mosque of Pelita Samarinda which included the Mosque Secretary, the Treasurer of the Mosque, and the Chair of the Education Section/Taklim Assembly of the Great Mosque of Pelita Samarinda, as well as the congregation of the Great Mosque of Pelita Samarinda. Data collection techniques used are interviews, library sources, and documentation. The results of this study indicate that the role of takmir is very vital in increasing public trust in zakah, infaq, and alms at the Great Mosque of Pelita Samarinda. The contributions of this research include being able to improve the quality and responsibility of the mosque takmir in terms of being accountable for the trust of the congregation, by providing evidence of transparent income and expenditure reports.

Keywords: Great Mosque of Pelita Samarinda; Takmir Mosque; Fund Management

1. INTRODUCTION

For Muslims, the existence of a mosque is generally a manifestation of the aspirations of Muslims in providing social services to people with social welfare problems. Therefore, mosques need to be fostered as well as possible, both in terms of physical buildings and in terms of prosperity activities, considering the very strategic function of mosques.

In this case, the importance of the role of takmir in managing mosque funds effectively, efficiently and transparently to increase trust public, thereby increasing the number of zakah funds. Because the mosque administrator personally is the caliph, who is responsible for the resources entrusted to him through the organization and personally. In Islam, takmir have a role to be responsible vertically and horizontally. In managing the

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mosque's finances, it is necessary to foster idarah (administration). With the guidance of idarah for the takmir as the manager and person in charge of mosque funds, it can make mosque finances more organized, and well detailed, to increase mosque trust and be able to develop mosques (Suherman, 2011).

Mosque financial management can run effectively if the takmir or mosque administrators always make and present financial reports, which include every activity of the mosque's financial income and expenditure. In mosque management two accountability matters must be accounted for, namely vertical accountability (responsibility to Allah) and horizontal accountability (responsibility to the community or congregation). By conducting quality financial reporting and can be realized in both accountabilities.

The management of organized mosque funds is important because poverty in Indonesia is not only a problem and the responsibility of the government, but it is also a shared responsibility between the government and the community. This is because the government's role in making poverty alleviation programs such as subsidies for fuel oil, the Raskin program (rice for the poor), and others, is not efficient and effective enough in poverty alleviation. Therefore, effective and organized management of mosque funds is a must to foster public trust, because the role of the community is also very important in alleviating poverty, such as zakah, infaq, and alms.

Takmir or mosque administrators must be able to adapt to the times because the management of mosques today requires knowledge and skills so that mosque problems do not occur. The problems in question are takmir who do not care about the aspirations of the community, passive worshipers, and the activities in the mosque are less active. This can hinder the progress and prosperity of the mosque.

The management of mosque funds in Indonesia is still widely found which in its management has not been well structured and organized. There are still mosque takmir who serve as mosque managers who do not know the exact picture of the allocation of mosque funds. In this case, the takmir of the mosque as the manager should know exactly the picture of the allocation of income and expenditure of mosque funds. This is done so that the mosque's financial management can run effectively, thereby affecting the smooth running of the mosque's management.

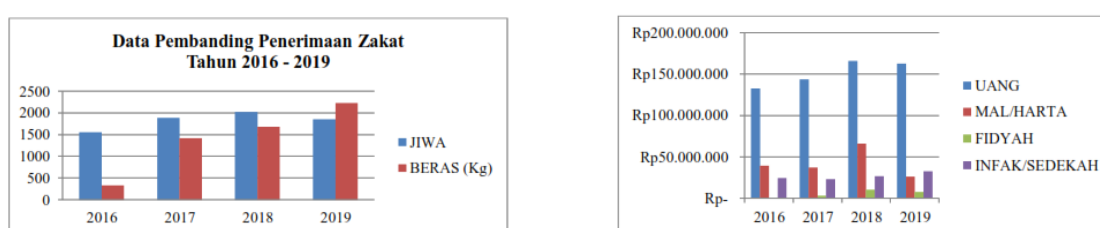
The mosque whose management can be said to be well-organized and whose financial reports are always published transparently to the public is the Pelita Grand Mosque. Pelita Great Mosque is a mosque located on Jalan Pelita No. 01, Sungai Pinang Dalam, Sungai Pinang District, Kota Samarinda, East Kalimantan 75117. This mosque was founded in 1985 and is the first mosque in Sungai Pinang Dalam Village. Along with the times, the Pelita Great Mosque is a mosque that is a role model for other mosques on Jalan Pelita, Sungai Pinang Dalam. Because in addition to the beautiful building, this mosque also has a secretariat office whose management is friendly and open. Since 2007 the Pelita Great Mosque has not only provided comfortable worship facilities and infrastructure but also, the Pelita Great Mosque routinely holds dawn taklim activities

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every day filled with qualified lecturers, not only from Samarinda City but also from outside the region.

The Pelita Great Mosque also routinely holds activities at every religious momentum, and the Pelita Great Mosque conducts training for quality Muslim youth through the Mosque Youth Association (IRMA). In addition, the Pelita Grand Mosque also provides services for zakah receipts in the form of zakat fitrah (during Ramadan), zakat fidyah, infaq, and alms. This zakah collection has been carried out since the establishment of the Pelita Great Mosque in 1985. The following is a graph of comparative data on zakah receipts for 2016-2019:

Graph 1.1 Comparative Data on Zakat Receipts for 2016-2019



Source: The Great Mosque of Pelita Samarinda, 2019

According to the graph of comparative data on zakah receipts at the Great Pelita Mosque listed above, it states that zakah, infaq, and alms funds have increased every year. This proves that the role of takmir at the Great Pelita Mosque in managing mosque funds such as zakah, infaq, and alms can be said to be effective. This will increase public trust in zakah, infaq, and alms. This will reduce the level of the poverty local community.

2. LITERATURE STUDY

The mosque is the most important part of Islam, because it is the center of all Muslim activities and an icon of the existence of Islam. The word mosque is repeated twenty-eight times in the Koran. This shows that the Koran's attention to mosques is so high (Shihab, 1996). At the time of the Prophet Muhammad the mosque was the center or center of the activities of the Muslims. Activities in the field of governance, both include ideological, political, economic, social, judicial, and military discussed and solved at the mosque. The mosque also functions as a center for the development of Islamic culture, especially when special buildings have not been built. Apart from that, mosque is also a place for halaqah or discussion, a place for the Koran, and to deepen religious and general knowledge. Nowadays, the growth of youth in mosques also includes efforts to maximize the cultural functions that mosques carry. Thus, seeing its many and varied functions, it can be concluded that mosques have a very important role in Islam. To achieve and realize the activities of Islam in a mosque, it requires capable people da n appropriate to revive and prosper those activities.

In Indonesia, people who manage a mosque are called ta'mir or ta'mir al-Masjid. Prospering mosques is an activity that must be carried out by Muslims. This is a form of a servant's faith in Allah SWT. In the Koran, this issue has been specifically explained in Surah at-Taubah verses 17-18. (Syahidin, 2003). The true prosperity of a mosque is to

carry out various worship activities, especially cleansing the soul such as prayer, remembrance, istigfar, and reading the Koran following the main function of the mosque as a place of prayer. Besides, a mosque can also be used as a center for community guidance with various congregational activities that are appropriate to be carried out at a mosque, such as religious education activities, socio-cultural activities, and so on.

According to Tafsir al-Misbah M. Quraish Shihab essay, as well as the interpretation of al-Kabir, or better known as al-Ghaib Mafatih written by Fakhri Ar-Razi, besides worshiping, reciting the Koran, i'tikaf, making the mosque prosperous can also be in the form of building, helping materially and mentally. Can also be shaped to build, help materially and thought. As for the two interpretations, Quraish Shihab tends to be more moderate in assessing the form of prohibiting the polytheists to prosper the mosque. According to him, as long as they do not put forward certain conditions in helping materially or non-material and by Islam, then it is permissible. Likewise, when a polytheist will build a mosque, this is justified and acceptable (Shihab, 2002).

3. RESEARCH METHODOLOGY

This study used qualitative research with a descriptive approach. In qualitative research, data collection is not guided by theory but is guided by facts found during research in the field. The data criteria in qualitative research are definite data. Definite data is data that occurs as it is, not just data that is seen, spoken, but data that contains meaning behind what is seen and spoken. Meaning is actual data, definite data which is a value behind visible data.

Qualitative research methods are research methods used to examine the condition of natural objects. Natural objects, or natural settings, so this research method is often referred to as the naturalistic method (Sugiyono, 2013). A natural object is an object as it is, not manipulated by the researcher so that the conditions when the researcher enters the object, after being in the object, and after leaving the object are relatively unchanged.

Primary data is obtained directly from the field which is the object of research and compiled by the researcher as the object of writing. Primary data relates to in-depth interviews or interviews, as well as documentation, which was obtained directly from the parties involved in the research at the Great Mosque of Pelita Samarinda.

The results of interviews and analysis along with documents from the governing body of the Great Pelita Mosque and other supporting data, such as documentation, are combined according to the description that occurs in the field, to then draw accurate and detailed conclusions. Secondary data was obtained from documents provided directly by the Pelita Grand Mosque as well as information related to the Pelita Samarinda Grand Mosque which had been published through social media, such as journals, previous research, and related literature.

4. RESULT AND DISCUSSION

This research was conducted at the Great Mosque of Pelita Samarinda, which is located on Jalan Pelita RT. 041 No. 01. The history of the establishment of the Great Mosque of Pelita Samarinda, which began with the establishment of the Samarinda Level II Government Employee Housing in 1973, wherein that year there were no Muslim houses of worship for residents in the area so that the implementation of worship every

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Ramadan was carried out at residents' homes alternately. . Due to the increasing number of settlements in the area every year, on June 18 1982, the surrounding community held a meeting in preparation for the holy month of Ramadan, and in the meeting an idea arose to build a mosque.

On November 30, 1985, the Pelita Mosque was inaugurated by Mr. Sudarmono, SH., as the Minister of State Secretariat of the Republic of Indonesia. Furthermore, the name of the Pelita Samarinda Mosque was changed to the Great Mosque of Pelita Samarinda. To develop the work program of the Pelita Great Mosque broadly, in 2014 the Pelita Great Mosque Foundation of Samarinda was formed, with the Decree of the Minister of Law and Human Rights Number: AHU-05392.50.10.2014, concerning the Legalization of the Establishment of a Legal Entity of the Mosque Foundation

Pelita Great of Samarinda, with the management of the Pelita Grand Mosque as stated in the Notary Deed as follows:

- a. Drs. H. Syamsiar Syamsudin (Coach)
- b. Drs. H. Syafruddin Amir Husin, MM (Chairman)
- c. Drs. H. Muchdi HS (Secretary)
- d. Hj. Noor Semah, BA (Treasurer)
- e. Drs. H. Fauzie Achmad (Supervisor)

Pelita Grand Mosque Profile

- a. Name of the mosque: Pelita Great Mosque
- b. Mosque address:
 - b. Road: Jalan Pelita No. 01 RT. 041
 - c. Village: Sungai Pinang Dalam
 - d. District: Sungai Pinang Samarinda
 - e. District: Samarinda City
 - f. Province: East Kalimantan
 - g. Postal code: 75117
 - h. Phone: (0541) 771587
 - i. Year of establishment: 1985 CE

Assets of the Great Mosque of Pelita

The assets contained in the Great Mosque of Pelita include:

- a. Foundation assets, the initial capital of Rp10,000,000
- b. Mosque building and its contents
- c. The land occupied by the mosque building with an area of 2,847 m² is a donation from the Regional Government of Samarinda Level II or
- d. Samarinda City Government, letter of appointment No. 5361/A-3/PEM/1981 dated December 2, 1981
- e. Salawatan funds in the month of Ramadan, Eid al-Fitr and Eid al-Adha, as well as funds every Friday
- f. Other funds which are funds from the Great Mosque of Pelita Samarinda

Facilities and Infrastructure of the Pelita Great Mosque, the Pelita Great

Mosque of Samarinda, in addition to providing a comfortable place of worship, quality and millennial congregational prayer priests, the best lecturers or clerics from within and outside the region and the country every day, and the Pelita Great Mosque also provides facilities and infrastructure that support for the smooth running of every mosque activity and the comfort of the Pelita Grand Mosque congregation so that it can increase community participation in distributing zakah, infaq, and alms, including the secretariat office, community reading park, worship room equipped with air conditioning (AC and fan), ablution place and clean toilets, free wifi, monitor screens for tausiyah activities, women's prayer equipment, sound system, hearse, curing facilities or funeral services, ablution slippers, refrigerator provided with free drinks for mosque worshipers.

The Great Mosque of Pelita in the Management of Mosque Funds The role of the takmir of role of the takmir is the main factor that influences the prosperity of the mosque. The takmir has the responsibility to gain and increase public trust, which can be seen from the takmir's ability to manage funds, as well as programs and activities in the mosque. Based on the results of interviews with the mosque takmir, the following is the way of the takmir of the Great Mosque of Pelita Samarinda in gaining and increasing public trust. First, according to Mr. H. Panut Retno, SE as secretary of the Pelita Great Mosque said that:

"In attracting, growing, and maintaining public trust in the Pelita Great Mosque, that is, judging from the ability of the management who is very influential in attracting public interest and trust in the Pelita Grand Mosque. such as the responsibility of each administrator to the congregation, where whatever has been conveyed to the congregation, it must be accounted for and must be proven to the congregation openly and transparently, the continuity/istiqomah of every activity contained in the Pelita Great Mosque, the quality of the activities (such as congregational prayers led by qualified, qualified and millennial imams).

Mr. HM Yusni, SE as Treasurer of the Great Mosque of Pelita Samarinda, said that:

"The role of the takmir or mosque institutions in attracting interest and maintaining the trust of donors and the community is more about the quality and responsibility of the management in the form of evidence, such as transparency and always being open to anyone who wants to know about the funds in the Pelita Grand Mosque, and reports are always made then announced directly every week after Friday prayers and will be presented directly on the bulletin board every week so that the community will automatically give confidence to the Pelita Great Mosque because the mosque management always provides evidence not only promises, and also always holds quality and high-quality activities. quality every day.

The following data is one proof of the enthusiasm of the community based on the results of interviews with the management and congregation of the Pelita Great Mosque, this belief by participating in every activity and program contained in the Pelita Great Mosque of Samarinda, which is as follows:

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Based on the results of research that have been carried out, on February 21 2020, where Mr. HM Yusni as treasurer of the Pelita Great Mosque stated that the efforts of the Pelita Grand Mosque takmir to increase public trust are, by always prioritize the quality and responsibility of takmir, such as being responsible for what has been conveyed to mosque congregations, by making reports related to mosque funds and activities, and always being open and transparent to anyone who wants to know about the Pelita Grand Mosque funds. This is very influential in increasing public trust. The following are the principles applied by the takmir of the Pelita Grand Mosque in managing funds to increase public trust, namely:

- a. Management transparency. The transparency of the management carried out by the Pelita Great Mosque is by always providing information or publishing openly to the public and anyone who wants to know the income, and expenditure of funds and the needs of the mosque, through print media, online media, as well as direct announcements every week after Friday prayers. at.
- b. Modernization of management, wherein its management the Great Mosque of Pelita Samarinda applies computer and internet-based information technology as well as standard SOPs (Standard Operating Procedures).
- c. Publication. The publication implemented by the Pelita Great Mosque is by creating separate social media accounts such as Facebook accounts, YouTube channels and other mass media, which are used to publish every activity, program, information related to the Pelita Great Mosque, as well as funds for both expenditure and income of the Pelita Great Mosque.
- d. Management of funds and quality activities. The takmir of the Pelita Grand Mosque prioritizes the quality and responsibility of the takmir to the community in managing funds and managing an activity.

The role of the takmir, as written by Pratiwi (2018) in his journal, states that the takmir of the mosque is an organization that takes care of all activities related to the mosque, both in building, maintaining, and prospering it. Takmir also functions as:

- a. Parties who submit suggestions, considerations, and reports related to mosques
- b. Parties who promote and develop the quality of mosques
- c. Parties who plan and carry out every activity related to Islamic symbols.

In the financial management of mosques, it is necessary to foster iarah (administration), the aim is that mosques are better able to develop activities so that they can be more successful and efficient in carrying out congregational guidance and developing mosque finances. To carry out mosque financial management, activities such as mosque financial bookkeeping and mosque financial reports (LKM) must be carried out (Suherman 2011). It is stated that mosque administrators must be able to manage and empower funds, especially funds that are passively pursued to be active and productive.

There are several things that the board must do when managing and empowering mosque funds, namely:

- a. Transparent, make a report book, record money in and out every month and should be reported every Friday during the Friday prayer.
- b. The books must be ready to be checked at any time.
- c. Funds are only used for things that are considered important and efficient.
- d. Mosque funds are issued for the benefit of the mosque not for personal gain.
- e. Using mosque funds for things that have been agreed upon in the management deliberations.
- f. Producing mosque funds owned by things that are believed to be profitable and not letting the vacuum.

Referring to the theory above, the following is the role of the takmir of the Great Mosque of Pelita in the distribution and management of mosque funds based on the results of direct interviews with mosque administrators, namely:

- a. Determine and determine the tasks of the takmir contained in the fund management section and his business which is in charge of collecting and distributing mosque funds.
- b. Provide information to mosque congregations either directly after each prayer or in writing through circulars related to the entry and expenditure of mosques as well as things needed by the mosque.
- c. The collected funds will then be allocated into cash funds, daily operational funds, qurban funds, and development funds. The funds will be stored in different accounts, where daily operational funds are stored in conventional bank accounts, while for qurban and development funds, they are stored in Islamic bank accounts. And some funds will be managed and distributed to those in need. The last step is the takmir of the Pelita Grand Mosque to make a report on the expenditure and income of mosque funds which is made by the mosque treasurer every week.

According to Mr. HM Yusni as the treasurer of the mosque said that:

"Community trust will arise if the mosque always provides evidence not only promises, where the funds are managed transparently and by holding quality, quality, diverse, and educational activities every day".

Likewise, according to Drs. H. Zainuddin A. Mansyah as the head of the education section and the taklim assembly of the Great Mosque of Pelita Samarinda, also said that:

"The key to building a relationship and increasing public trust is based on the continuity, quality, and quality of mosque activities".

Based on the explanation above, according to Ayub (2001: 1-2) in his book explains that:

"The collection of funds for the cost of building a mosque is a big job and it is not easy. There are so many obstacles that usually confront the takmir or mosque administrators. Starting from finding and selecting people who can be asked for help and donations, tracking their addresses, to the most appropriate way in the measurement system.

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Therefore, the takmir of the Pelita Grand Mosque is divided into its own field and management section. The management fields and sections aim to make each board more focused on their respective duties and roles, so that there is no overlap in carrying out their duties and also aims to carry out regular checks (double checks) so that the fund management system at the Pelita Grand Mosque is more organized in an organized manner. efficient and effective.

Based on the results of research and direct interviews with the management and congregation of the mosque, it is stated that the role of the community in the progress of the mosque to date has always supported every activity in the Pelita Great Mosque, and has always given a positive response. Community support for the progress of the mosque in the form of community participation in every activity and also assistance in the form of funds and goods for the Pelita Great Mosque.

The level of public trust is based on the explanation of Mr. HM Yusni as the treasurer of the mosque in a direct interview, namely:

"Alhamdulillah, for now there are no obstacles both in obtaining and managing funds, because both the community and the government always support every activity in the mosque, and always provide help when the mosque needs of something. And the mosque fund collection carried out by the takmir only takes a maximum period of two months after being informed to the public".

The form of support from the community and the East Kalimantan Provincial Government for the Pelita Grand Mosque is also very large. The support aims to empower the function and prosper the mosque. Support from the community and the Government is not only material but also non-material support. Non-material support, for example, is always enthusiastic, participates, and supports every activity and program at the Pelita Grand Mosque. Meanwhile, material support can be seen from the amount of income from zakah, infaq, and alms which always increases every year. In addition, the East Kalimantan Provincial Government always provides financial assistance for each mosque construction.

Mr. H. Panut Retno, SE as the secretary of the mosque, also said that:

"For now there are no obstacles in managing the mosque, due to the many supporting factors at the Pelita Great Mosque which include the role of the community who strongly supports every activity and program of the Pelita Great Mosque, both moral support and financial support for the Pelita Great Mosque, as well as the extraordinary enthusiasm of the community".

Trust is defined as the lubricant that makes the running of a group or organization more efficient. Where trust lubricates the wheels of various social and economic transactions, without trust, things will not go according to plan and will take a lot of time. (Fukuyama, 2007:22). The mosque is a non-profit organization, where the funds collected are mostly from donors. In general, the funds collected from donors are based on the donor's trust in the mosque management institution. Trust is what makes resources or

funds flow with certainty into the organization. It is this donor trust that needs to be maintained, even increased if the organization wants certainty and increased cash inflows (Kurniasari, 2011)

The form of trust and support that the Great Mosque of Pelita Samarinda gets from the congregation of the mosque, makes the managers and administrators able to maximize every activity for the prosperity of the mosque. So that the mosque appears to function optimally, not only as a place of worship but as a center for the development of Islamic dakwah. This part should describe informative results of empirical research which are written systematically and critically. Tables and figures can be presented in this part to support the discussion, for example table of statistics-test results, figures of model test results and, etc. In general, journal papers will contain three-seven figures and tables. The same data cannot be presented in the form of tables and figures.

5. CONCLUSION

It should illustrate brief and clear results of study, contributions to new theories, and new ideas for future researches. Here, the theoretical and practical implications should be written in paragraphs

The market supervisor in the early days of Islam was known as al-hisbah. The al-Hisbah institution is led by an officer called muhtasib. In the early days, Prophet Muhammad SAW himself became his muhtasib. The main task of the institution of al Hisbah is to command the good (*Amar Ma'ruf*) and prohibit evil (*Nahi Munkar*). Each of these tasks has three parts: the right to God Almighty, the right to society, and the third are to link the two rights intermittently. Furthermore, al hisbah has three main functions, namely economic, social and moral functions. The economic function is concerned with ensuring the fulfillment of basic needs, supervision of industry, supervision of services, and supervision of trade. In the supervision of trade, al Hisbah has duties such as monitoring prices, measurements, measurements, and scales. The second is to supervise prohibited buying and selling, then prohibiting usury, gharar, maysir, fourth is monitoring the standards of halal health and hygiene of a commodity, then regulating the beauty and comfort of the market, overcoming disputes and injustice, and the last is intervening in market and price certain conditions. In social functions, al hisbah has to realize social justice and distributive justice in society. Al hisbah, with its moral function, functions as a supervisor for the implementation of Islamic morals and morals in consumer transactions and behavior. The flexibility of Sharia allows the organization's evolution to suit current circumstances. Although the structure might differ from the original form, the aim of enjoining the good and forbidding the bad must be preserved as its fundamental characteristic. The emergence of an institution that monitors ethics and economic justice is a consequence of the dynamics of people's increasingly fast, sophisticated, and complex lives. The presence of supervisory institutions is very significant and cannot be denied.

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