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MANAGEMENT OF ZIS (ZAKAT, INFAQ, SHADAQAH) AT THE SILATURRAHIM MOSQUE IN MEDAN DENAI DISTRICT

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ABSTRAK

Abstrak: Penelitian ini adalah tentang masih kurangnya manajemen pengelolaan dana ZIS (Zakat, Infaq dan Shadaqah) melalui pengelolaan BKM masjid Silaturrahim. Tujuan dari penelitian ini adalah untuk mengetahui pemahaman nazir masjid Silaturrahim dalam pengelolaan manajemen ZIS (Zakat, Infaq dan Shadaqah) mencakup pengumpulan, pendistribusian dan pendayagunaan. Jenis data yang digunakan adalah data kualitatif dengan sumber data adalah data primer yang diperoleh melalui wawancara kepada pengurus masjid sillaturrahim atas nama Ketua Pengurus masjid Bapak Syahril Tambunan dan Sekretaris masjid bapak Buyung Saragih.Teknik analisis data menggunakan triangulasi pada informasi yang diperoleh oleh informan selanjutnya hasil data dijelaskan dan diuraikan secara deskriptif kualitatif dengan mengaitkan teori dan penelitian terdahulu. Penelitian dilakukan pada Oktober – Desember 2023. Hasil penelitian menunjukkan bahwa Manajemen ZIS pada Masjid Silaturrahim dapat dikategorikan cukup baik dikarenakan nazir masjid telah memiliki pengetahuan dan keyakinan dalam Manajemen ZIS yang mana memisahkan antara dana zakat, infaq dan shadaqah. Fungsi manajemen juga sudah dijalankan mulai dari perencanaan (planning), pengorganisasian (organizing), pelaksanaan (actuing) dan Pengawasan (controling). Tetapi, pihak pengurus masjid belum menerapkan program pelatihan BKM masjid baik program pelatihan dari pemerintah maupun organisasi lain dan belum memahami penyusunan laporan keuangan sesuai PSAK 35. Sistem Pengelolaan ZIS pada Masjid Silaturrahim di Kecamatan Medan Denai terbilang cukup baik. Proses pengelolaan ZIS sudah berjalan dengan semestinya mulai dari pengumpulan, pendistribusian dan pendayagunaan dana masjid untuk masyarakat sekitar namun, masih perlu pendayagunaan dalam program pendidikan dan program kesehatan.

Kata Kunci: *Manajemen Masjid; Zakat; Infaq; Shadaqah*

Abstract: *This research is about the lack of management of ZIS (Zakat, Infaq, and Shadaqah) funds through the direction of the Silaturrahim mosque BKM. This research aims to understand the Silaturrahim mosque nazir's management of ZIS management (Zakat, Infaq, and Sadaqah), including collection, distribution, and utilization. The type of data used is qualitative data with the data source is primary data obtained through interviews with the sillaturrahim mosque management on behalf of the Chairman of the mosque management, Mr. Syahril Tambunan, and the Secretary of the mosque, Mr. Buyung Saragih. The data analysis technique uses triangulation on the information obtained by the informant, and then the data results are explained and described qualitatively by linking the theory and previous research. The research was conducted from October - December 2023. The results showed that ZIS Management at the Silaturrahim Mosque could be categorized as quite good because the mosque nazir has knowledge and confidence in ZIS Management, which separates zakat, infaq, and shadaqah funds. Management functions have also been carried*

out, starting from planning (planning), organizing (organizing), implementing (acting) and supervising (controlling). However, the mosque management has not implemented the mosque BKM training program, either training programs from the government or other organizations, and has not understood the preparation of financial reports according to PSAK 35. The ZIS Management System at the Silaturrahim Mosque in Medan Denai District is quite good. The ZIS management process has been running correctly, starting from collecting, distributing, and utilizing mosque funds for the surrounding community. However, it still needs utilization in education programs and health programs.

Keywords: *Mosque Management; Zakat; Infaq; Shadaqah*

A. INTRODUCTION

Zakat, Infaq, and Sadaqah (ZIS) all refer to something that is given out and is a form of worship in Islam, which is not only of a personal religious nature but is also a form of social, religious practice that has an economic impact in the broader community. In the same way, Zakat, Infaq, and Sadaqah contribute to improving community welfare and alleviating community poverty. Infaq and Sadaqah are sunnah laws, while zakat is obligatory. Infaq and Sadaqah are terms for something that does not have to be given out, while zakat in question is something that has to be given out. Therefore, Infaq and Sadaqah are costs that are done voluntarily. While Infaq and Sadaqah have no limits, zakat is determined by who is entitled to receive it, while Infaq can be given to anyone.

According to the Central Statistics Agency (BPS, 2023), The number of poor people in March 2023 was 25.90 million people, whereas the percentage of urban poor people in March 2023 was 7.29 percent. One effort to eradicate poverty and improve prosperity in Indonesia is by implementing effective and efficient zakat management (Sakti & Fahrullah, 2022). According to (Riyaldi & Farah, 2018) Islam provides rules about how to find good wealth and recommends giving wealth to people in need. In Islamic teachings, one of His commands is to pay zakat, infaq, and shadaqah (ZIS). Zakat, Infaq, and Sadaqah (ZIS) are predicted to be one of the answers to alleviating societal problems, such as poverty, developing businesses, and opening up new job opportunities (Sakti & Fahrullah, 2022). So, there needs to be good management regarding the three mosque funds. The order to pay zakat is also written in Q.S At-Taubah: 103:

خُذْ مِنْ أَمْوَٰلِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِم بِهَا وَصَلِّ عَلَيْهِمْ ۖ إِنَّ صَلَوٰتَكَ سَكَنٌ لَّهُمْ ۗ وَٱللَّهُ سَمِيعٌ عَلِيمٌ

Meaning: "Take zakat from their wealth, to cleanse and purify them, and pray for them. Indeed, your prayer (grows) peace of mind for them. Allah is All-Hearing, All-Knowing" (Q.S At-Taubah: 103).

One of the Islamic teachings that aims to overcome inequality and social upheaval is zakat, zakat which is one of the pillars for the upholding of Islam and is an obligation for its adherents, carrying the mission of improving horizontal relations between human beings so that in the end it can reduce turmoil due to the problem of inequality in society their life (Saprida & Umari,

2021). To answer the community's problems related to the increasing social inequality and poverty level of Muslims, Muslims need to return to the mosque. This is because mosques are more accessible to reach and closer to the community. The mosque is a holy place for Muslims where they draw closer to Allah SWT. The mosque also functions as a place for religious learning, socialization, deliberation, and other social activities. According to the Central Statistics Agency (BPS, 2022), there will be 26,411 worship facilities in North Sumatra in 2022, and mosques will be the second largest worship facilities in North Sumatra in 2022, with a total of 10,831 units. According to data, (Pemkomedan, 2021) there are 1,115 mosque units in Medan City.

In its use, mosques as places of worship, as well as da'wah institutions, have developed into institutions for the economic empowerment of the people. This is done by collecting zakat, infaq, and shadaqah funds through the mosque's BKM regularly every year; zakat activities that are continuously carried out, namely zakat fitrah and zakat maal, while collecting infaq shadaqah funds are carried out every day according to the time of congregational prayers and routine recitations both weekly or monthly.

In the current era of globalization, zakat management in mosques inevitably faces various very complex problems and challenges. Ethics and morals also play a role in managing almsgiving funds in mosques, not only in managing zakat. Mosque managers and administrators of almsgiving funds must have high integrity and maintain the congregation's trust. BKM mosques need to avoid misuse or waste in the use of infaq funds and ensure their service is efficient and by the stated objectives (Apriyanto et al., 2023). This condition of mosque problems is also faced by several mosques in the city of Medan, one of which is the Silaturrahim Mosque.

The Silaturrahim Mosque is a mosque located in Medan Denai District, Medan City, North Sumatra Province. At this mosque, the local community pays zakat every year, both zakat fitrah and zakat maal and gives infaq sadaqah to the mosque. I manage zakat funds at the Silaturrahim Mosque twice yearly, namely during the Eid al-Fitr and Eid al-Adha holidays. However, mosque administrators can at any time receive alms or infaq from the mosque congregation itself, people with excess wealth, or the government, which wants to give donations or infaq to the mosque. Later, the infaq or shadaqah will also be used to meet the needs of the Silaturrahim mosque. Therefore, every year at the Silaturrahim mosque, a zakat amil administrator will be formed.

The zakat amil was formed by the BKM of the Silaturrahim mosque and did not forget also to involve several local communities to create the zakat amil management to supervise and provide zakat funds to groups entitled to receive them. This management can make it easier for administrators regarding fund management to achieve the goal of distributing zakat, infaq, and shadaqah properly and evenly.

However, the management of funds at the Silaturrahim mosque has obstacles or problems related to finances because there are not many donors to the Silaturrahim mosque. Donors are needed to maintain the sustainability of the mosque. Without sufficient financial support, the mosque may face serious

financial difficulties. It may even be at risk of the mosque being closed because there are no funds to support the mosque's needs. So, the low level of donations from the community to the mosque in managing ZIS results in limited financial resources for the Silaturrahim mosque. Where mosques should require adequate financial resources for maintenance, daily operations, and development, without donors, mosques may face limited financial resources, which could affect their ability to meet basic needs and provide good services to mosque congregations regarding ZIS management. However, the management carried out requirements to show proper management, resulting in irregularities occurring. To avoid these problems or obstacles, ZIS management at the Silaturrahim mosque should be carried out correctly according to the provisions.

Based on the results of the pre-research conducted on October 8, 2023, with Mr. Syahril Tambunan as Nazhir at the Silaturrahim mosque, it was stated that the management of the mosque's ZIS funds was not optimal. There was a lack of supervision because there were obstacles in the form of finances or the mosque's finances due to the decreasing number of donors or the local government who donated to the mosque. Not only that, the local community also doesn't care about the condition of the mosque's facilities and infrastructure. The mosque administrators must first report to the community or congregation that there are deficiencies in the mosque's facilities or infrastructure. Only then did they make donations to help with the needs needed at the mosque. Based on the description above, conducting more in-depth research at the Silaturrahim mosque regarding how ZIS is managed there is necessary. So, the author chose the research title, namely "ZIS (Zakat, Infaq, Sadaqah) Management at the Silaturrahim Mosque in Medan Denai District."

B. LITERATURE REVIEW

As quoted by Handoko, Stoner states, "management is the process of planning, organizing, implementing and supervising the efforts of members and the use of other organizational resources in order to achieve stated organizational goals." (Diwyarthi et al., 2022).

Etymologically, the meaning of a mosque is that it is further defined as "eat" from the words "sajada-yasjudu-sujudan", which means a place of prostration, to worship Allah SWT or a place to perform prayers. (Imanuddin et al., 2022).

A company is built to be achieved by all organization members, both in the short and long term. Experts say it is known as the management function in management science. (Ruyatnasih & Megawati, 2018). The following is an explanation of management functions (Ruyatnasih & Megawati, 2018) :

a. Planning

   Planning is a process that defines the goals of the organization, creates strategies that will be used to achieve the purposes of the organization, and develops plans for organizational work activities. In starting every action in a job in a business organization, a planning function is needed as the first stage to determine the future direction and goals of the business organization.

b. *Organizing*

Organizing is defined as the process of preparing or allocating organizational resources in the form of corporate design or organizational structure by the company's goals as stated in the company's vision and mission, organizational resources, and the company's business environment.

c. Actuating

An implementation is the process of implementing all forms of plans, concepts, ideas, and thoughts that have been previously prepared, both at the managerial and operational levels, to achieve goals, namely the vision and mission of the organization.

d. Controling

Supervision is a follow-up to previous functions. that in a series of operations or activities in an organization, control or evaluation is needed to ensure that applicable standards and rules carry everything out.

Zakat, infaq, and shodaqoh (ZIS) management can be defined as the process of achieving the goals of a zakat institution with or through other people, through effective and efficient planning, organizing, directing, and controlling organizational resources (Furqon, 2015).

By looking at the processes contained in management, the word management itself is the same as the meaning of management; in this case, if we refer to Law no. 38 of 1999, concerning zakat management, which explains, "Zakat management is the activity of planning, organizing, implementing and supervising the collection, distribution, and utilization of zakat".

According to (Anwar, 2022) It can be concluded that zakat management is "activities of planning, implementing, coordinating and supervising the collection, distribution, and utilization of zakat."

C. METHOD

This research method uses qualitative research. According to (Sugiyono, 2013) The qualitative research method is a research method based on the philosophy of postpositivism, used to research the conditions of natural objects, (as opposed to experiments) where the researcher is the key instrument, data collection techniques are carried out through triangulation (combined), data analysis is inductive/qualitative. , and the results of qualitative research emphasize meaning rather than generalization.

Research related to ZIS (Zakat, Infaq, and Sadaqah) Management was carried out at the Silaturrahim Mosque, which is located on Jl. Tangguk Bongkar No.32, Tegal Sari Mandala II, Medan Denai, Medan City, North Sumatra 20226, Indonesia. In data collection techniques, 2 data sources are used, namely primary data and secondary data. Preliminary data was obtained through interviews with the Sillaturrahim Mosque administrators on behalf of the Chairman of the Mosque Management, Mr. Syahril Tambunan, and the Mosque Secretary, Mr. Buyung Saragih, and documentation. In contrast, secondary data was obtained from literature studies (literature - literature relevant to the research problem). The data analysis technique was

carried out by triangulating the information obtained by the informants. Then, the data results were explained and described qualitatively by linking theory and previous research.

D. RESULT & DISCUSSION

1) Mosque Nazir's Understanding of ZIS Management (Zakat, Infaq, and Sadaqah) in Medan Denai District, Medan City

Nazir Mosque's understanding of ZIS management in Medan Denai District can be considered reasonable. This category means that the Mosque Nazir has the knowledge and confidence in ZIS Management to separate Zakat, Infaq, and Sadaqah funds. This is in line with what the Chairman and Secretary of the Silaturrahim Mosque conveyed.

In the theory presented by Stoner, Management is the process of planning, organizing, implementing, and supervising members' efforts and using other organizational resources to achieve stated organizational goals. The form of planning carried out by the Silaturrahim Mosque BKM is by making a work activity plan followed by a strategy to achieve the predetermined goals. In the planning function, to determine the direction and objectives of the mosque in the future, the Mosque Nazir makes and prepares plans to obtain donors through the government's ASN program and programs involving the surrounding community. The mosque Nazir carried out this program by submitting proposals to several donors such as Telkomsel, Medan city government, and the provincial government, where the program was realized for constructing the mosque. Meanwhile, programs involving the community are carried out by placing infaq and sadaqah tubes in several houses in the surrounding community. Then, the funds from donors and the proceeds from infaq and sadaqah savings are realized for the operational needs of the mosque. This is in line with what the Chairman and Secretary of the Silaturrahim Mosque conveyed.

Organizing a mosque is a process of preparing organizational structures with the aim of managing ZIS funding sources. For organization, the management of the Silaturrahim Mosque has an organizational structure called BKM Silaturrahim Mosque which includes chairman, secretary, treasurer, da'wah, development, youth, mosque imam, bilal deceased and muezzin. Meanwhile, the organizational structure for Zakat is only formed once during the month of Ramadan, namely consisting of a zakat committee, chairman, secretary, treasurer, weigher, rice lifter, and door-to-door distributor.

Mosque administrators (BKM) have been registered with FOSIL BKM INDONESIA (FBI). Still, at the Silaturrahim Mosque, the Mosque BKM training program has not been implemented, and the government has not provided training. The Silaturrahim Mosque makes a Responsibility Report (LPJ), which is submitted annually and then announced to the public. Meanwhile, the election of BKM administrators for the Silaturrahim Mosque is

carried out every 3 (three) years involving ulama figures, KUA, and the surrounding community.

In implementing the work program at the mosque, collecting funds faced obstacles from infaq and sadaqah because some people refused to leave the infaq and sadaqah tubes at home due to economic disadvantage. Meanwhile, zakat at this mosque is now only given to the elderly and old widows. This is in line with what the Chairman and Secretary of the Silaturrahim Mosque conveyed.

Based on the results of the interview, it show that the skills in managing ZIS funds by Nazir Masjid in Medan Denai District are classified as poor. Nazir at the mosque in Medan Denai District does not yet understand the preparation of financial reports by PSAK 35. The results of the interview show that in terms of financial management, it is only in the form of a table containing cash in and cash out (debit, credit, and explanation of funds), which will then be presented to the public through notice boards in the mosque and financial management is also carried out bookkeeping. The ZIS funds that have been collected will be stored in the house of the mosque secretary.

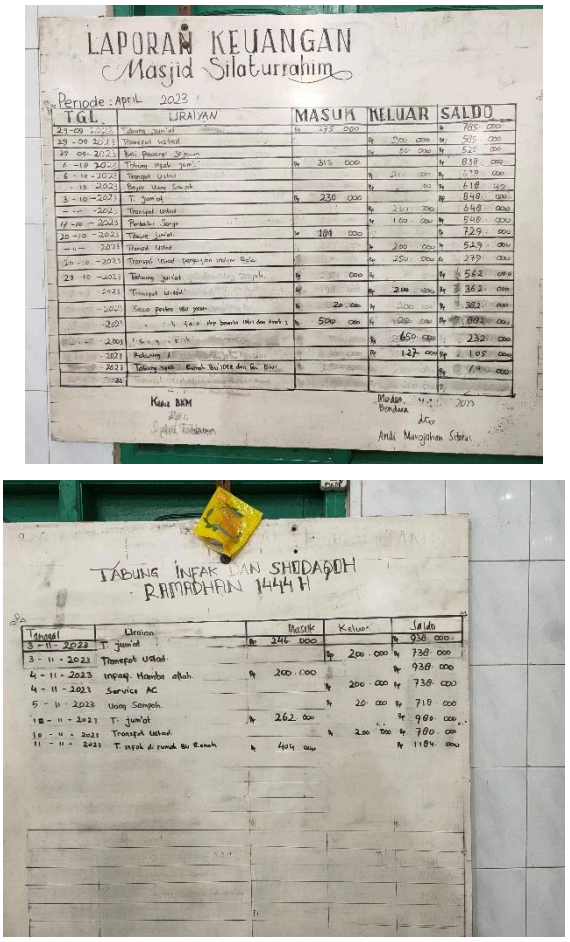


Figure 1 Display of the Financial Report and Alms Fund Savings for the Silaturrahim Mosque

To distribute zakat funds, mosque administrators first survey the people who are entitled to receive zakat. After collecting the zakat, the zakat is distributed door to door (house to house) to zakat recipients on the evening before Eid al-Fitr, precisely on the 29th of Ramadhan. The zakat given to zakat recipients is in the form of rice and money. This is in line with what the Chairman and Secretary of the Silaturrahim Mosque conveyed.

However, the amount of ZIS funds yearly at the Silaturrahim mosque fluctuates (ups and downs). People who receive zakat sometimes only share more than 200 per person from zakat, while the infaq and sadaqah funds collected from Friday savings amount to Rp. 270,000 - Rp. 300,000, and savings from people's homes vary; the maximum is Rp. 750,000.

Funds for the mosque's operational needs were not collected quickly because the economic level of the surrounding community was in the lower middle class. Financial obstacles include the mosque's cash flow being minus because the largest Friday infaq fund only gets IDR 300,000/Friday. In contrast, the 4th Friday gets IDR 1,200,000, which is not enough to cover the operational needs of the mosque, which is worth approximately IDR . 1,500,000. Meanwhile, the mosque's budget is limited. Therefore, the Silaturrahim Mosque exercised financial independence by placing eight infaq and sadaqah canisters in the homes of the surrounding community. If the mosque wants help, the mosque administrators convey it suddenly to the community, and after that, people who want to help make donations to the mosque. The Silaturrahim Mosque also collaborates with service students from Harapan University to make and sell sunlight products. The proceeds from the sales are given to the mosque, but the program has not been successful in helping the mosque's finances. However, this only lasted for a short time due to the need for more support from the local community to buy these sunlight products. This is in line with what the Chairman and Secretary of the Silaturrahim Mosque conveyed.

Mosque management will supervise (control or evaluate mosque performance. In this case, it is to ensure that what has been planned, prepared, and implemented can run according to the rules of the game or procedures that have been created.

Regarding supervision of ZIS management, the Silaturrahim Mosque provides leadership involving several parties, including mosque advisors, administrators, community leaders, village heads, Kipling, KUA, and local congregations. The Silaturrahim Mosque also carries out evaluations regarding the supervision of ZIS management, namely, if the management changes and if there is an evaluation after the management, which will be much better in the future. The congregation participates in supervising the use and management of mosque funds, which can be seen on the notice board. On the notice board, incoming funds, outgoing funds, and a description of the funds are listed. The Silaturrahim Mosque also has a mosque advisor who evaluates and is supervised by the management and local congregation. The Silaturrahim Mosque involves the community in assessing fund management. If something is missing, you can ask the

Silaturrahim Mosque management. The monitoring and evaluation of ZIS funding sources are discussed. This is in line with what the Chairman and Secretary of the Silaturrahim Mosque conveyed.

This research is in line with research by Nurul Istiqomah, Sutopo, and Risma Damayanti in 2022 (Istiqomah et al., 2022) The Zakat, infaq, and shadaqah funds that have been collected are then distributed to the people entitled to receive them. Supporting factors for the management (ZIS) of Zakat, infaq, and sadaqah in mosques are the trust of the surrounding community to manage the funds that have been handed over to the mosque, being optimistic in carrying out their duties and mandates, and collaborating with the surrounding community and also the ustad. Also in line with research by Anto Apriyanto, Indra Martian Permana, Wahidin Musta'in Billah in 2023 pada tahun 2023 (Apriyanto et al., 2023) They are stated that the management of infaq funds at the Al-Barkah Taman Rahayu Mosque does not have to be limited to exceptional management but can be allocated for broader interests. Infaq funds can be used for maintenance, development, religious activities, and social welfare. It is necessary to prioritize Sharia principles regarding the use of infaq funds, such as justice, transparency, and accountability, as well as to involve congregational participation in decision-making regarding the management of infaq funds. Thus, public trust and a good understanding of Islamic principles will strengthen the management of infaq funds and provide more comprehensive benefits for the people and society.

2) ZIS (Zakat, Infaq and Sadaqah) Management System by Nazir Mosque in Medan Denai District, Medan City

The ZIS (Zakat, Infaq, and Sadaqah) management system by the Nazir Mosque in Medan Denai District is quite good. Based on the results of interviews conducted on 18 November - 19 November 2023 with Nazir Masjid in Medan Denai District, namely as chairman, Mr. Syahril Tambunan, and as secretary, Mr. Buyung Saragih, it is known that he has implemented an excellent ZIS fund collection plan. The Infaq and Sadaqah funds are distributed for the operational needs of the mosque, while the zakat funds are given to people who are entitled to receive them (the elderly and old widows).



Figure 2 Interview of the implementing team with BKM Silaturrahim Mosque

In terms of the process of collecting ZIS funds, Nazir Silaturrahim Mosque contains zakat funds by announcing that from 01 Ramadhan - 29 Ramadhan, you can pay zakat to the Silaturrahim mosque so that people who want to pay zakat fitrah can directly come to the mosque to pay zakat. Meanwhile, for infaq and sadaqah funds, the collection was carried out through Friday tubes, which were distributed in several houses in the local community, and some people came directly to the mosque to donate their sustenance.

ZIS funds also come from donors from government agencies such as Medan City Government, the Provincial Government, social services, and companies such as Telkomsel. For zakat, there is a collection once a year during the month of Ramadan, while for infaq and alms, the group is on Fridays, house savings, and if someone wants to give their sustenance to help with the mosque's finances.

However, in terms of collecting ZIS funds, there are no permanent donors, only casual donors. Hence, the BKM administrators increase donors at the mosque from various relations of the BKM administrators who are able and willing to donate to the Silaturrahim mosque.

Mr. Syahril and Mr. Buyung expressed the same opinion from the interview results, which said that the distribution carried out by the Silaturrahim Mosque to the community was through zakat by distributing it to mustahik (zakat recipients) totaling 37 people. They are given to mustahik, namely old widows and older people. The mustahik also varies yearly; the Silaturrahim Mosque BKM continuously records this; generally, the adjustments are due to people changing their residence.

On the 1st of Ramadhan - 29th of Ramadhan, zakat fitrah is paid. Distribution to the community is carried out towards the end of Ramadan. Zakat distribution is distributed equally. In 2022, the zakat fitrah received for each mustahik was 30 kg of rice and IDR 150,000 for each zakat recipient. This value was obtained through collecting zakat fitrah worth: 2.7 kg of rice and money worth 3.8 kilograms of rice. The distribution of zakat also pays attention to the messages conveyed by the community to the BKM management, including that there are parents who are categorized as widows or elderly around the mosque area who have children who can pay for and support them so that the families of these older adults request that the Silaturrahim Mosque BKM no longer distribute zakat to people: his parents but the children who will provide for him.

Effective and efficient zakat management to achieve implementation goals. According to the theory presented by Anwar, zakat management is the activity of planning, implementing, coordinating, and supervising the collection, distribution, and utilization of zakat. This is so that management can be directed and orderly.

This is in line with what was conveyed by Mr. Syahril and Mr. Buyung, who said that utilizing ZIS funds from the Silaturrahim Mosque positively impacted the 37 people who received zakat. However, the poverty alleviation

program around the Silaturrahim mosque has not been achieved due to limited funds for program development. There is no zakat for education or health; zakat is allocated only to widows and older people, who are entitled to receive it for consumptive needs.

At the Silaturrahim Mosque, no one has ever been late in paying their zakat. Zakat was announced on 01 Ramadhan. The BKM mosque announced the maximum zakat receipt on 29 Ramadhan at around 21:00 WIB. After the 29th of Ramadhan, it is closed for zakat payments, and the BKM distributes zakat, including the BKM, as amil is entitled to receive 3kg of rice and IDR 100,000 in cash.

This research is in line with research by Nurul Huda, Zulihar and Hulmansyah in 2020 (Huda et al., 2020) that the mosque management (Nazir mosque) is starting to understand the direction of ZIS management, both the collection and distribution and utilization of ZIS funds. Also in line with research by Muhammad Iqbal Maulana and Khusnul Fikriyah in 2020 (Maulana & Fikriyah, 2020) That the management of zakat, infaq, and alms is to improve the economy of people experiencing poverty, and the primary purpose of zakat, infaq, and donations is the welfare of society; this fact makes zakat function as a source of socio-economic funds for Muslims.

E. CONCLUSION

Based on data processing from the results of research interviews which refer to the problem and research objectives, it can be concluded as follows: ZIS management at the Silaturrahim Mosque can be categorized as quite good because mosque nazir have knowledge and confidence in ZIS Management which separates zakat, infaq and sadaqah. Management functions have also been carried out, starting from planning, organizing, implementing, and controlling. However, the mosque administrators have not implemented the mosque BKM training program, either training programs from the government or other organizations, and do not understand the preparation of financial reports according to PSAK 35. The ZIS Management System at the Silaturrahim Mosque in Medan Denai District is quite good. The ZIS management process has been running correctly, starting from collecting, distributing, and utilizing mosque funds for the surrounding community. However, the funds are only for the surrounding neighborhood; funds need to be used for educational and health programs. Apart from that, the monthly shortage of financial funds is overcome by placing infaq and alms canisters in the homes of local people who agree to have these canisters set.

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