



JOGOKARIYAN MOSQUE ZAKAT MANAGEMENT MODEL

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Abstract

Jogokariyan Mosque is one of the most famous mosques in Indonesia. This mosque is renowned for its achievements and contributions to Muslims in Indonesia, especially Muslims in Yogyakarta. These achievements and contributions are certainly influenced by the good mosque management carried out by the Jogokariyan Mosque administrators, one of which is related to zakat management. This research aims to determine zakat management at Jogokariyan Mosque. The results found that in general, the Jogokariyan Mosque zakat management model consists of four stages: mapping, service, empowerment, and guidance. It can also be concluded that the zakat database; baitul maal and the zero-balance principle; service transformation and community empowerment; and synergy of mosque faith in financial management are the main components in Jogokariyan Mosque zakat management. This research contributes to adding guidance or role models for other mosques in Indonesia in zakat management.

Keywords: Mosque, Jogokariyan, Zakat

Abtrak

Masjid Jogokariyan adalah salah satu masjid yang terkenal di Indonesia. Masjid ini terkenal karena prestasi dan kontribusinya untuk umat muslim di Indonesia, khususnya umat muslim di Yogyakarta. Prestasi dan kontribusi ini tentunya dipengaruhi oleh manajemen masjid yang baik yang dilakukan oleh pihak pengurus Masjid Jogokariyan dan salah satunya terkait manajemen zakat. Riset ini memiliki tujuan untuk mengetahui manajemen zakat di Masjid Jogokariyan. Hasil penelitian menemukan bahwa secara umum model manajemen zakat Masjid Jogokariyan terdiri dari empat tahap yaitu pemetaan, pelayanan, pemberdayaan dan pembinaan. Dapat disimpulkan juga bahwa basis data zakat; baitul maal dan prinsip saldo nol; transformasi pelayanan dan pemberdayaan masyarakat; dan sinergi akidah kemasjidan dalam manajemen keuangan adalah komponen utama dalam manajemen zakat Masjid Jogokariyan. Riset ini berkontribusi untuk menambah *guidance* atau *role model* bagi masjid-masjid lain yang ada di Indonesia dalam manajemen zakat.

Keywords: Masjid, Jogokariyan, Zakat

Introduction

Islam consists of three main pillars: the pillars of faith, the pillars of Islam, and the pillars of good deeds. The pillars of good deeds are inner practices that emphasize the fact that every Muslim's worship or activity is seen by Allah. The pillars of faith are inner practices that emphasize the belief in and trust in the six pillars of faith. The pillars of Islam are physical practices that emphasize the five main pillars of worship.

The pillars of Islam that are frequently performed by every Muslim are establishing prayer and paying zakat. Zakat, in the Indonesian context, is often managed by zakat institutions or mosques. One mosque in Indonesia that manages zakat is the Jogokariyan Mosque in Yogyakarta.

In addition to the Jogokariyan Mosque in Yogyakarta, there is also the Al-Falah Mosque in Sragen. The Al-Falah Mosque in Sragen has a sound management strategy that benefits and empowers the surrounding community economically (Muthoifin & Rhezaldi, 2024). Al-Falah Mosque in Sragen and Jogokariyan Mosque in Yogyakarta are both beneficial to Muslims in Indonesia. However, in terms of popularity in the Indonesian context, Jogokariyan Mosque seems to be more popular.

There has been a lot of global research on mosques on various topics. These studies include (Ayşenur Şenel & Bülent Batuman, 2026; Cooper-davies, 2026; Nasery, 2026; Volný, 2026; Wu, 2026). Then for mosque research in a national context, for example research from (Muthoifin & Rhezaldi, 2024).

However, there is a great deal of research specifically addressing zakat management at the Jogokariyan Mosque. This research includes research from (Shafiyah & Fithria, 2023) who found that accountability, transparency of financial reports, and managerial attitudes have a positive influence on the level of trust of muzakki in the Jogokariyan Mosque Zakat Amil Institution. Further studies from (Amarudin & Almustofa, 2024) who found that the increase in the effectiveness of Baitul Maal Masjid Jogokariyan in distributing zakat was by increasing the internal and external quality of Baitul Maal Masjid Jogokariyan. Then research from (Almustofa et al., 2024) shows that the level of effectiveness of Baitul Maal Masjid Jogokariyan in distributing zakat funds is effective, reaching 78%. Lastly, research from (Zayl et al., 2025) who discovered a breakthrough in the management of ZISWAF by the Jogokariyan Mosque management, who have reformed strategies in design, collection, distribution, accountability, and evaluation to increase the mosque's contribution to community life. This effort also has an impact on meeting basic needs and encouraging economic sustainability to achieve community welfare.

Dari beberapa riset tadi secara implisit dapat dikatakan bahwa manajemen zakat di Masjid Jogokariyan adalah positif dan baik. Tapi, semua riset tadi belum ada yang menggunakan data orisinil tentang manajemen zakat dari pihak Masjid Jogokariyan. Oleh karenanya, riset ini sangat urgen untuk dilakukan dan diharapkan dapat mengisi kekosongan penelitian.

Literature Review

Jogokariyan Mosque

Jogokariyan Mosque is a mosque located in Yogyakarta Province, specifically in the city of Yogyakarta. A complete profile of Jogokariyan Mosque can be found on its official website or online. In 2016, Jogokariyan Mosque in

Yogyakarta was awarded the title of Model Grand Mosque by the Ministry of Religious Affairs of the Republic of Indonesia (Sumardianto, 2022). The Jogokariyan Mosque has been categorized as a civilized and prosperous mosque. Its strategic location allows it to serve its dual function as a place of worship and a place of social service. This means that the mosque is both a place of worship and a social center (Danis & Rozza, 2022). Jogokariyan Mosque has transparency and accountability towards financial reports (Sabili et al., 2023).

Zakat

Zakat is an obligation for Muslims who meet certain requirements and is a form of worship to Allah. Each country in Asia has a different zakat management system (Firawati, 2024). In addition, Asian countries also face challenges related to zakat. In Bangladesh, for example, the main challenge in local zakat distribution is the lack of a centralized and effective management system, which has given rise to several problems (Farzana & Mindia, 2026). Indonesia has significant zakat potential compared to other countries. However, its governance structure remains inadequate, particularly in terms of the recognition and professionalization of amil (zakat administrators) (Widiastuti et al., 2026). The potential of zakat to harmonize the Muslim economy has not yet been fully utilized due to prevailing attitudes towards zakat institutions (Halim et al., 2026). In the context of society, zakat is expected to be utilized effectively. Zakat utilization is the maximal use of resources (zakat funds) to benefit the community, thus fulfilling its social and economic functions (consumption and production). This utilization aims to empower the community through various programs that positively impact the eight groups, including the eight asnaf (Dewi et al., 2023).

Research Methodh

Although the zakat of Jogokariyan Mosque has been studied in previous literature, for example (Ardiansyah, 2023; Hudiwasono et al., 2024; Nadila et al., 2025; Nurhasanah et al., 2024), In order to gain a comprehensive exploration of zakat in the location, a case study approach was adopted for this research (Creswell, J. W., & Poth, 2016). The primary methodology used in this study included archival research and examination of relevant documentation. Data collection was conducted by the author during a visit to the research area on September 14, 2025. The primary data for this study was zakat management data from the Jogokariyan Mosque management.

Results and Discussion

The zakat management model at the Jogokariyan Mosque consists of four stages: Mapping, Service, Empowerment, and Guidance. A global

overview of the zakat management model at the Jogokariyan Mosque can be seen in Table 1 below.

Table 1. Zakat Management Model of Jogokariyan Mosque

Stages	Main Activities	Output
Mapping	Data collection on the map of da'wah and congregation profiles.	Accuracy of muzakki and mustahik data.
Services	Assistance for the poor (5 aspects: clothing, food, shelter, education, health).	Fulfillment of the basic needs of the congregation.
Empowerment	Involvement of all levels of the congregation and development of potential.	Economic independence of the congregation.
Coaching	Strengthening the faith and understanding of Islam for the congregation.	Collective piety of society.

Source: Data processed from (Masjid Jogokariyan, 2025)

Penjelasan lebih rinci tentang model manajemen zakat di Masjid Jogokariyan adalah sebagai berikut:

1. Model Pemetaan Jamaah sebagai Basis Data Zakat

The first step in the zakat management model at the Jogokariyan Mosque is Mapping. The mosque emphasizes that every management must have a clear *da'wah* area and complete congregation data. This is realized through the creation of a detailed Da'wah Map (Masjid Jogokariyan, 2025). In the context of zakat, this mapping has a dual function, namely:

- a. Identification of Muzakki
Identifying citizens who have an obligation to pay zakat (Masjid Jogokariyan, 2025).
- b. Mustahik Validation
Ensuring that zakat distribution reaches the right targets for the poor who need assistance with clothing, food, shelter, education and health (Masjid Jogokariyan, 2025).

2. Management Mechanism through Baitul Maal and the Zero Balance Principle

Zakat, infaq, and alms funds in Jogokariyan are managed centrally by the Baitul Maal Masjid. One of the most unique characteristics of this model is the application of the Zero Balance principle (Masjid Jogokariyan, 2025). The

philosophy behind this principle is that funds entrusted to Allah by the congregation through the mosque should not be "stagnant" or hoarded in a bank account. The mosque administrator acts as a servant of the congregation, not the owner of the mosque, so these funds must be expended immediately on programs for the congregation's prosperity so that the blessings are immediately felt by the community (Masjid Jogokariyan, 2025).

3. Transformation of Services and Community Empowerment

The zakat management model at Jogokariyan goes beyond consumer assistance and moves toward empowerment. This document divides mosque typology into three levels, with Jogokariyan positioning itself as:

- a. Independent Mosque
Ensuring that 100% of zakat and alms funds are returned to the congregation in various programs (Masjid Jogokariyan, 2025).
- b. Empowerment Mosque
Where the managed funds are able to reach wider areas of da'wah, including disaster areas and fostered villages (Masjid Jogokariyan, 2025).

The distribution of zakat funds is integrated with service initiatives, where the mosque provides solutions to the community's socio-economic problems. The Jogokariyan Mosque adheres to the principle that its presence should "provide piety, enlightenment, enjoyment, and fulfillment" (Masjid Jogokariyan, 2025).

4. Synergy of Mosque Creed in Financial Management

The success of this model is based on the Mosque's Aqidah, namely the belief that the mosque belongs entirely to Allah. By positioning the mosque administrators as "servants of Allah," zakat management is carried out with a wealthy mentality—not stingy in spending funds to serve the congregation. This belief creates a positive cycle: the more mosques serve and facilitate the needs of the congregation through zakat funds, the greater the doors of blessing (including an increase in the amount of infaq/zakat received) (Masjid Jogokariyan, 2025).

Conclusion and Research Contribution

It can be concluded that the zakat management model at the Jogokariyan Mosque consists of four main stages. These four stages are: the Congregation Mapping Model as the Zakat Database; the Management Mechanism through Baitul Maal and the Zero Balance Principle; Service Transformation and Community Empowerment; and Synergy of Mosque Faith in Financial Management.

This study only used primary data sources from zakat management materials provided by the Jogokariyan Mosque. Therefore, future research is recommended to use more extensive and varied data sources, such as primary data through questionnaires. Further research could also compare zakat management at national model mosques in Southeast Asia and even Asia. The results of this study are expected to serve as guidance or role models for other mosques in Indonesia in zakat management.

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