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Management Analysis of Tied Infaq and Sadaqah on the Tahfidz Quran Scholarship Program (Study of Yakesma Branch in Riau Islands)

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ABSTRACT

The challenges faced in the management of Islamic philanthropic institutions include the potential for large infaq and sadaqah and the importance of infaq and sadaqah for the purpose of community empowerment, the dominance of the distribution of funds that are still consumptive so that they still do not empower the community, and the lack of accountability reporting to donors which can reduce their level of trust in Islamic philanthropic institutions. This research is important to gain an in-depth understanding of the effective management of tied infaq and alms through the Tahfidz Quran scholarship program, improve the effectiveness and efficiency of the management of tied infaq and alms funds, and provide recommendations for improving accountability and developing tied infaq and alms-based programs. This qualitative research with a case study approach analyzes the management of tied infaq and sadaqah in the Tahfidz Quran scholarship program run at the national amil zakat institution, YAKESMA Riau Islands Branch. Research data were obtained through interviews, field observations, and documentation studies related to the management carried out. The data was then analyzed descriptively by triangulating to ensure data validity and credibility. The theoretical framework of management, the concept of infaq and sadaqah, and SWOT analysis were used to interpret the factual findings comprehensively. The results show that efforts to overcome existing problems are expected to increase the effectiveness and accountability of the management of tied infaq and sadaqah funds and the management of Islamic philanthropic institutions in supporting programs with various other empowerment goals in the future

INTRODUCTION

The management of infaq, and alms among Muslims has grown significantly from a small scale to a large scale. According to Subandi (2015), the management of infaq and sadaqah by an institution includes several aspects, such as planning, organizing, and supervising. Islamic philanthropic institutions now play an important role in managing and distributing the benefits of infaq and sadaqah. Sheikh Yusuf Al Qardawi in his book (Hafidhuddin, 1973) states that infaq and sadaqah are a form of concern for fellow humans, both mandatory and voluntary. Sarwat (2011) explains that infaq covers various purposes, including kindness and personal needs, while according to Husin (2016), who

emphasizes that it is an obligation of the community to meet the needs of other individuals who are unable.

Infaq and sadaqah have different meanings but both are forms of social care for others. Soemitra (2009) mentions the wisdom of infaq and sadaqah, which includes reducing social inequality, cleansing the soul, and developing the potential of the people. Siska (2023) distinguishes between unbound infaq whose amount cannot be predicted, and bound infaq which is part of the planning of a program. The urgency and attention regarding infaq and sadaqah is now also a concern for the government. In this case, it can be seen in the publication issued by Baznas in 2019 as follows:

Table 1. Infaq & Sadaqah Data

No	Source of Funds managed	Unit	Year		
			2017	2018	2019
			Collection	Collection	Collection
1	Infaq & Alms Fund	miliar rupiah	1,764.9	2,517.4	3,383.6

Source: Baznas

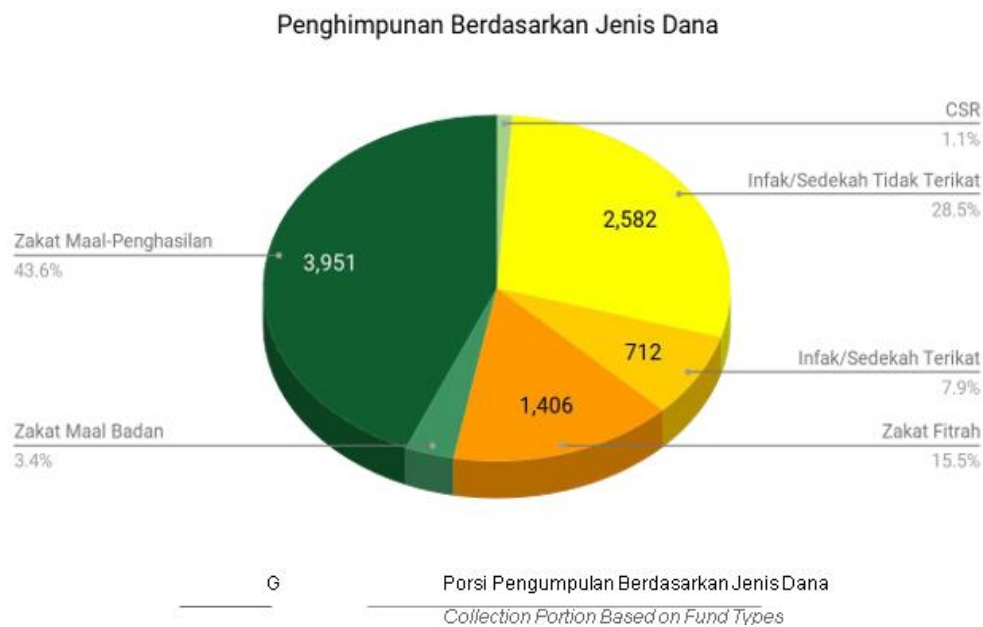


Figure 1. Infaq & Sadaqah Collection

Source: Baznas

The great potential of infaq and sadaqah distributed and recorded by Baznas requires appropriate management in the collection to distribution. Rahman (2015) emphasizes the

importance of transparency and accountability in the management of Zakat, Infaq, and Sadaqah (ZIS) to increase public trust in a Zakat Management Organization (OPZ).

Riau Islands Province shows great attention to the management of infaq and sadaqah funds. This is evidenced by the success of the Governor of Riau Islands in collecting funds in the form of zakat, infaq and sadaqah within the provincial government (Berita kepriprov.go.id, 2022) and the implementation of Riau Islands Governor Regulation Number 54 of 2021 concerning the optimization of the collection of zakat infaq and sadaqah funds. Baznas statistics (2021) recorded 652 official organizations managing infaq and sadaqah funds in Indonesia, with the number continuing to increase. Pratiwi (2022) states that zakat, infaq, and sadaqah can play a significant role in alleviating poverty and improving economic levels if applied optimally.

The centralized and programmatic management of bound infaq and sadaqah is an opportunity for success for Islamic philanthropic institutions in Indonesia. Yayasan Kesejahteraan Madani (YAKESMA), which is registered based on the Decree of the Minister of Religion of the Republic of Indonesia Number 822 of 2023, is an example of an institution that has successfully managed tied infaq and sadaqah funds through the Quran tahfidz scholarship program since 2018. Anam & Hardiansah (2022) mentioned several indicators of zakat, infaq, and sadaqah (ZIS) management, including compliance with Islamic law, trustworthy distribution, integrated, accountable, equitable, and increased effectiveness and efficiency. Furthermore, Rahman Utami et al. (2017) identified three important aspects in the management of infaq and sadaqah funds, namely in the form of aspects of collection, management, and accountability. The obstacles faced include the lack of awareness of the people, limited field staff, the dominance of distribution for consumptive purposes only, and the lack of reporting to payers or donors of infaq and sadaqah.

METHODS

The research was conducted in the form of qualitative research with a case study approach method. This method, as explained by (Sugiyono, 2013) aims to get an in-depth and comprehensive

picture of a particular phenomenon or case, by focusing on the observed interactions and the meaning contained in them. In this research, case studies are conducted in the field, with steps to collect data directly through forms of observation, interviews, and field documentation. These data are then subjected to a qualitative analysis process to find patterns, meanings, and relationships between data that become findings and facts in the field. The goal is to understand the situation and social interactions that occur in the community or institution under study.

This research was conducted at the LAZNAS YAKESMA Office of the Riau Islands Province Representative Office, which is located at Ruko Villa Kuantan Indah Tanjungpinang City Jalan Kuantan No. 8 Sungai Jang Village, Bukit Bestari District.

Data collection techniques are systematic procedures for obtaining the required data. Various data search methods are used, including interviews, direct observation, and documentation of findings in the field, in order to more easily collect the necessary data and obtain information that is in accordance with the subject or object of research.

The research specifically focuses on the qualitative descriptive analysis design used in the study of social phenomena and then sharpened by using SWOT analysis (Strengths, Weaknesses, Opportunities, Threats).

Descriptive analysis is used in social research because it provides a detailed description of a phenomenon studied and researched.

RESULTS AND DISCUSSION

The effectiveness of bound infaq and alms management is the main determinant in achieving program goals, including the tahfidz quran scholarship program run by Yakesma Riau Islands. The implementation of systematic management, including the initial planning stage (Planning), then organizing (Organizing), then carrying out the implementation stage (Actuating), and then supervising (Controlling), is the key in managing the tied infaq and alms. This includes all aspects, from collecting, managing, to distributing funds to

beneficiaries, namely here the recipients of tahfidz quran scholarships. The main objective of this management is to increase the effectiveness and efficiency of Yakesma's services as an amil zakat institution, as well as to maximize the benefits of distributing bound infaq and sadaqah funds, especially in the tahfidz quran scholarship program.

Effective management in the management of tied infaq and sadaqah is an important factor in ensuring the achievement of the objectives of the tahfidz quran scholarship program. The systematic application of management principles, including the stages of the planning, organizing, actuating, and controlling processes, is the key to success in managing these funds. This is in line with the opinion of (Terry, 2010) which states that these management functions are the main activities carried out by a person in running an organization or an institution in achieving its goals.

Based on information and information obtained from interviews with the head of Yakesma representatives of the Riau Islands, the planning carried out in the initial steps of bound infaq management and alms on the tahfidz quran scholarship program, as follows:

An initial Coordination Meeting is held to discuss the program to be carried out, then a Working Meeting to arrange to determine the budgeting or cost of a program's needs in detail and determine the involvement of amil who will carry out the program with a target time of 1 month before launching the program.

The technical program is also structured through operating standards that are planned from the initial stage of the scholarship recipient criteria, what forms of scholarships are obtained, further guidance programs, daily supervision of the quran house which is used as a residence for scholarship recipients to further guidance after completing the scholarship program, In addition, it has also been determined and planned from the start, that this program has a sustainable coaching scheme for tahfidz quran scholarship recipients. After completing the scholarship program, then in the future they will be involved in the service program

as musyrif / musyrifah coaches for the next batch of tahfidz quran scholarship recipients for one year. Then, they will be given the opportunity to join Amil Yakesma, so that they can continue to be monitored and mentored. The whole process of careful planning reflects Yakesma's commitment in organizing a quality and sustainable tahfidz scholarship program. By paying attention to every detail, this tahfidz quran scholarship program can run smoothly and achieve the desired goal, which is to produce a generation of Quran memorizers who are not only proficient in memorizing the quran but also have good Islamic personal character development and have life skills for the future. all of these things have been determined at this stage.

The choice of location is one of the important factors in supporting the success and running of the tahfidz quran scholarship program organized by Yakesma. The right location can create a conducive environment for tahfidz quran scholarship recipients to carry out quran memorization activities and study calmly, safely, and comfortably.

Socialization is one of the important steps in the planning stage with the aim of introducing a program to the wider community. Yakesma implemented a comprehensive socialization strategy to promote their Quran memorization scholarship program. This strategy involves both direct and indirect (digital) approaches to reach various segments of the wider community.

As part of the initial planning strategy, Yakesma conducted massive publicity through the distribution of brochures, flyers, and installation of banners at crowded points in Tanjungpinang City. This step aims to attract the attention of the wider community to the Quran tahfidz scholarship program that will be held. Brochures and flyers act as information media that can be distributed widely and efficiently. With attractive designs and clear information, brochures and flyers can convey the main message of the tahfidz quran scholarship program to the wider community. In addition, the installation of banners in strategic locations also helps increase visibility and public awareness of the program.

In managing the complex Quran tahfidz scholarship program, Yakesma established an organized management structure in accordance with established operational standards. This structure includes various interrelated roles and responsibilities to ensure effective and targeted program implementation. One of the key roles in the management structure is the program head, who is responsible for overseeing and coordinating all aspects of the program as a whole. The program head works closely with the program's finance team to manage the budget and ensure proper allocation of funds.

The next stage of management is actuating, which is the implementation of the previously developed plan. At this stage, the Yakesma tahfidz quran scholarship program management team collects bonded infaq and sadaqah funds from the community or donors through fundraising strategies both directly and indirectly. Based on the results of interviews with Reza as the Finance Division of the tahfidz quran scholarship program and Mr. Daan as the Head of Yakesma representing the Riau Islands, for direct fundraising in the form of opening an infak and sadaqah booth stand on the spot during certain moments and certain agendas such as Islamic holidays and the ngaji on the street agenda which is carried out once a week which is certainly carried out directly and followed by the santri and mahasantri of the tahfidz quran scholarship recipients.

The controlling stage is key to ensuring that the entire process runs in accordance with the plans and objectives that have been set. Supervision can be carried out through routine daily monitoring by musyrif / musyrifah on the implementation of the tahfidz quran scholarship program, periodic evaluation by the head of the program field which is carried out every month, and the preparation of

accountability reports to donors in the form of targets and transparency in the distribution of bound infaq and sadaqah in the tahfidz quran scholarship program by Yakesma has been implemented.

Every organization, company, or philanthropic institution and amil zakat institution has a vision and mission which is the main goal to be achieved. To achieve these goals, supporting factors are needed from both internal and external sides. Internal factors include human resources, management, finance, and infrastructure owned by the organization itself. While external factors include the economic, social, political, and technological environment around the organization.

Based on interviews and observations that have been conducted at Yakesma Riau Islands branch, several indicators have been found both from the internal and external sides. Internal factors found include qualified human resources, solid management, and stable finances. However, there are weaknesses in terms of inadequate infrastructure. On the other hand, the supporting external factors are the high level of public awareness of the importance of philanthropy and zakat, as well as government policies that support this kind of social activity.

These factors are then classified into two parts, namely internal factors and external factors. These two factors will then be compared with each other using SWOT analysis (Strengths, Weaknesses, Opportunities, Threats) to produce the right strategy for Yakesma Riau Islands branch in achieving its goals. This SWOT analysis can map internal strengths and weaknesses, as well as opportunities and threats from external factors. Thus, organizations can develop strategies that optimize strengths and opportunities, and minimize weaknesses and threats.

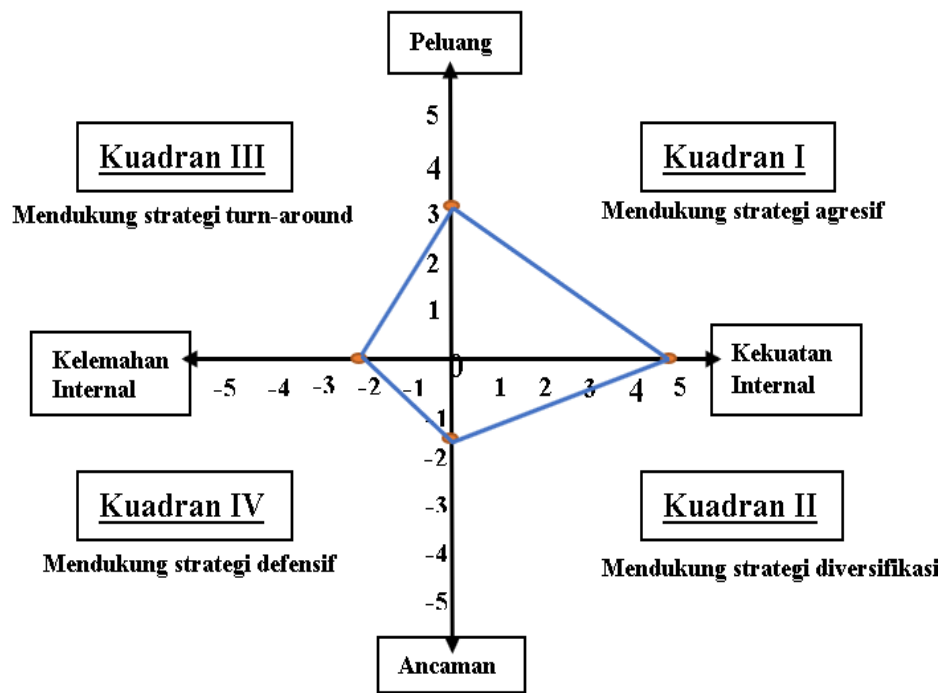


Figure 2. SWOT Diagram

Based on the diagram above, Yakesma Riau Islands is in Quadrant I which is a favorable side because it has strengths and opportunities. This situation allows Yakesma to optimize the management of bound infaq and sadaqah for the tahfidz scholarship program. With internal strengths such as quality human resources, solid management and team, and fairly stable finances, as well as external opportunities in the form of high public awareness of philanthropy and supportive government policies, Yakesma Riau Islands is able to develop its tahfidz scholarship program. To determine the best strategy for optimizing infaq and sadaqah management, SWOT analysis can be used. This matrix helps map strengths, weaknesses, opportunities, and threats, making it easier to formulate appropriate alternative strategies to improve the quality of infaq-bound and sadaqah management in the Yakesma Riau Islands tahfidz scholarship program.

CONCLUSION

Yakesma Riau Islands has implemented systematic management in managing the Quran tahfidz scholarship program, including the stages of planning, organizing, implementing, and monitoring. At the planning stage, they develop a thorough plan, determine a conducive location, conduct comprehensive socialization, and invite community participation. The goal is for the program to run smoothly and reach its target, which is to produce a generation of quality Quran memorizers. At the organizing stage, Yakesma formed a structured management structure and placed trained human resources. They provide internal training related to the virtues of amil and zakat management, as well as external training such as Quran house management. An even-handed approach is taken to ensure the competence of the entire team.

For implementation, Yakesma selects scholarship recipients, prepares infrastructure, conducts fundraising, and distributes funds according to allocations. Supporting activities such as Islamic guidance are carried out to ensure the effectiveness of the program. Good coordination is done in every stage. Finally, the supervision stage includes daily monitoring, periodic evaluation, accountability reporting, internal and external audits to maintain transparency and accountability. Corrective action is taken if there are obstacles in implementation. Through the application of systematic management from planning, organizing, implementing, to supervising, Yakesma Riau Islands seeks to increase effectiveness and efficiency in the management of bound infaq and sadaqah for the Quran tahfidz scholarship program. This comprehensive and structured approach includes careful planning, clear division of tasks, preparation of qualified human resources, involvement of various parties to support the program, good coordination, and strict supervision. This allows the program to run smoothly and achieve the goal of producing a generation of Quran memorizers who are proficient, qualified, and have good Islamic character. This whole management process reflects Yakesma's commitment in maximizing the success of the Quran memorization scholarship program.

Based on the SWOT analysis that has been carried out, Yakesma Riau Islands is in a favorable position with internal strengths and great external opportunities (quadrant I). In this situation, an aggressive strategy is applied to utilize strengths to seize existing opportunities. Yakesma Riau Islands builds partnerships with the government and da'wah institutions, improves the quality of competence and certification of its human resources through training, and maximizes mass media for program socialization and education, especially Quran tahfidz scholarships. This step is in line with efforts to optimize the management of bound infaq and sadaqah which are the main sources of funding for the program. By utilizing internal strengths such as legal legality, trained human resources, and social media, as well as seizing opportunities from government support and

community interest, Yakesma Riau Islands can increase the effectiveness, reach, and benefits of the Quran tahfidz scholarship program in a sustainable manner in the future.

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