The Use of Alms Funds for the Eco Mosque Program with a *Maqasid Sharia* Perspective: A Study at BAZNAS, Jombang Regency

Penggunaan Dana Sedekah untuk Program Eco Masjid Perspektif Maqasid Syariah: Studi pada BAZNAS Kabupaten Jombang

Arivatu Ni’mati Rahmatika, Iit Mazidah

**ABSTRACT**

In the Islamic economic system, alms is one of the instruments in the distribution of wealth as a form of gratitude for the blessings that God has given to his people. Muslims are caliphs on earth who are given the authority to regulate everything in it. Indonesia is a country that has abundant natural resources. Nature is managed and utilized for the common good and welfare. In relation to the Eco Mosque program, the construction of places of worship that is concerned with the reciprocal relationship between the environment for a sustainable life. This type of research is qualitative research with exploratory methods and content analysis using descriptive analysis as the nature of the research. The purpose of this study is to determine whether or not the use of zakat funds is allowed in the construction of the Eco Mosque program in the perspective of maqashid sharia. In this case, it is concluded that zakat funds in the perspective of Maqashid Syariah can be used for the construction of the Eco Mosque, because it is intended for the benefit and benefit of the people.

**Keywords:** alms, Eco Mosque, maqasid sharia

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**ABSTRAK**

Dalam sistem ekonomi Islam, sedekah merupakan salah satu instrumen dalam pendistribusian kekayaan sebagai bentuk rasa syukur atas nikmat yang telah Allah berikan kepada umatnya. Umat Islam adalah khalifah di muka bumi yang diberi wewenang untuk mengatur segala sesuatu yang ada di dalamnya. Indonesia merupakan negara yang memiliki sumber daya alam yang melimpah. Alam dikelola dan dimanfaatkan untuk kepentingan dan kesejahteraan bersama. Dalam kaitannya dengan program Eco Mosque, pembangunan tempat ibadah yang memiliki kepedulian terhadap hubungan timbal balik antara lingkungan untuk kehidupan yang berkelanjutan. Jenis penelitian ini adalah penelitian kualitatif dengan metode eksploratif dan analisis isi menggunakan analisis deskriptif sebagai sifat penelitian. Tujuan dari penelitian ini adalah untuk mengetahui diperbolehkan atau tidaknya penggunaan dana zakat dalam pembangunan program Eco Mosque dalam perspektif maqashid syariah. Dalam hal ini disimpulkan bahwa dana zakat dalam perspektif Maqashid Syariah dapat digunakan untuk pembangunan Eco Mosque, karena ditujukan untuk kemaslahatan dan kemaslahatan umat.

**Kata Kunci:** sedekah, Eco Masjid, maqasid syariah
1. Introduction

After the collapse of the Roman Empire in the 7th century AD, Islam emerged as a new source of power. The emergence of Islam is a sign of the development of a new civilization that is amazing. As a comprehensive life system, Islam in this case can regulate all aspects, both social, economic, political, and spiritual aspects of life as historical facts. As in His word in The Qur’an:

وَيَوْمََ نَبْعَث َ فِيَْ لِكَمَّة َ شَهِيْدًا يْهِمَْ عَلٰ مِنَّا شَهِيدًا مَّا كَانُوا يَكُونُونَ عَلٰ هُمَا وَزَرَأْنَا

And (remember) on the day (when) We raise up in every Ummah a witness from themselves, and We bring you (Muhammad) as a witness against them. And We have sent down the Book (Al-Qur’an) to you to explain everything, as a guide, as well as mercy and good tidings for those who surrender (Muslims). (The Qur’an 16:89).

The principles of the environment in Law No. 4 of 1882 as the beginning of a paradigm shift in Indonesia, in this case provide guidelines on the environment so that among stakeholders have a clear and uniform understanding. Then this Law on the environment developed into Law Number 23 of 1997 concerning "providing directions for environmental management activities in Indonesia". Then, because there was a lot of environmental damage everywhere, Law Number 32 of 2009 concerning Environmental Protection and Management was issued. The policy in Law Number 32 of 2009 does not only require environmental management but also protection for the environment (Purnaweni, 2014).

According to Bintarto (1997), humans should be able to act as "the man behind the technology, the mind behind the technology, the moral behind the technology". This is because the main role in life lies in humans in regulating and managing the earth. Environmental harmony will be obtained if humans manage nature properly (Rusdina, 2015).

Islam is a mercy for the whole world. Humans as caliphs on earth have the mandate and responsibility to prosper the earth and everything in it. Islam, whose life is in the midst of people’s lives, must be able to provide grace in the world and in the hereafter, in order to unite the spiritual ideals of Muslims with social ideals in building civilization for civil society. Mosques have a very important influence on civil society, mosques with daily activities cannot be separated and have a reciprocal relationship like a symbiotic mutualism, inspiring each other and dynamizing each other’s lives.

BAZNAS (National Amil Zakat Agency) is the official and only body established by the government based on Presidential Decree No. 8 of 2001 which has the task and function of collecting and distributing zakat, infaq, and alms (ZIS) at the national level. The role of BAZNAS is getting stronger after the issuance of Law number 23 of 2011 concerning Zakat Management, in this case as an institution authorized to manage zakat nationally. In this law, BAZNAS is declared as a non-structural institution that is independent and responsible to the President through the Minister of Religion (PUSAT, n.d.).
Anxiety about the level of drought that is often felt by the people of the northern suburbs of the Brantas river in Jombang Regency, makes BAZNAS present to empower and prosper it. This program is present as a form of BAZNAS’s concern for residents living in the northern suburbs of the Brantas River, Jombang Regency, who are often anxious when drought strikes. The aim of Baznas is to improve the quality of the community with its independence in terms of empowering and prospering mosques, which of course the benefits of this program will return to the surrounding community.

What is meant by the distribution of zakat, infaq, and alms is to distribute ZIS funds to several people or to several places for the common good. Law No. 23 of 2011 explains that the distribution is carried out based on a priority scale by taking into account the principles of equity, justice and territoriality. So the distribution of ZIS must be optimized so that the benefits can be felt by every community with good management and management. ZIS is a sign of light from Allah SWT to ensure that a person does not suffer from lack of fulfilling daily needs.

According to Khatib (2018), the main purpose of sharia is the realization of benefit and eliminating harm. While the basic principle is to prioritize the basic teachings of Islam including justice and freedom. So there is a mutual attachment relationship between Maqasid Syariah and benefit (Santoso, 2019).

In this study, researchers wanted to find out how the Eco Mosque program was carried out by BAZNAS Jombang Regency. This study aims to find out what lies behind the Eco Mosque program. What kind of areas are targeted in the Eco Mosque program. Furthermore, how is the realization of the Eco Mosque program system used. And when viewed from the perspective of Maqasid Syariah, is it permissible for alms funds to be used in the realization of this Eco Mosque program.

In this study, researchers explore what is behind the Eco Mosque program. And what kind of place is being addressed in the program carried out by BAZNAS in Jombang Regency. And continued by conducting a survey in the field to find out how the realization of the Eco Mosque program system used. Regarding whether or not the use of infaq funds is allowed, the researcher relates it to Islamic laws both in Maqasid Syariah and also by studying books, books, journals, and other sources that are continuous with the theme in this research.

2. Literature Review

2.1 Alms

Alms comes from alms which means “right”. Sadaqah is the giving of something from one person to another because he wants to get a reward from Allah SWT. According to sharia terminology, the meaning is the same as infaq, including the law and its provisions. (Arifin 2011) If infaq is related to material, but alms has a broader meaning, both material and non-material. The use of alms funds is also explained in the MUI Fatwa No. 001/MUNAS-IX/MUI/2015 concerning Utilization of Assets of Zakat, Infaq, Alms & Waqf for the Development of Clean Water and Sanitation Facilities for the Community (Hilabi, 2016).
2.2 Eco Mosque

Eco Mosque comes from the words Eco and Mosque, both of which have different meanings. Eco comes from the word "Ecology" which is closely related to the ecosystem, meaning a system formed from the reciprocal relationship between living things and their environment (Prabowo, 2017) while the mosque has the meaning of a place of prostration. The term mosque according to syara' is a place provided for worship (prayer) and is permanent, not temporary. So that Eco Mosque has the meaning of a permanent place of worship that has concern for the reciprocal relationship between the environment for sustainable life (Prabowo, 2017). According to Bruckneir (2016) this is also closely related to one of the ideas that humans are the geological driving force in modernity through major changes to ecosystems on earth (Abdoellah, 2017).

2.3 Maqasid Syariah

Maqashid is a plural that comes from the word maqshad, namely masdar mimi from the word qasada-yaqshudu-qashdan-maqsha and means goal. According to Ibn al-Manzhur (d. 711 H), this word can mean istiqamah al-tariq (steadfastness on a path) and al-i’timad (something on which to rely) (Busyro, 2019a). Maqasid Sharia literally means the purpose of the law. The expected results of the legislation legislation. In the Qur’an and Sunnah it has been mentioned that Maqasid Sharia is concluded by a number of scientists as the urgency of fulfilling the problem of fulfilling the maslahah (jalb al-masalih) of all human beings and to save them from harm (daf’u al-mafasid / dar’u al-mafasid) (Zatadini et al., n.d.).

Maqasid sharia is a theory of Islamic law whose origins have started to grow since the start of the process of establishing Islamic law, packaged and developed well by the scholars after the tabi’ tabi’in period. In a philosophical review, Maqasid Sharia science has met the criteria of scientists, because the ontology is clear, the epistemology can be accounted for, and the axiology is measurable (Busyro, 2019b).

In Maqasid Syariah, ushul fiqh experts state that in basic problems, this needs to be maintained from (Busyro 2019b):

1. Religion (ad-dien).
2. Soul (an-nafs).
3. Intellect (al-aql).
4. Descendants (nasl), and
5. Assets (al-mal).

Islam is rahmatan lil ‘alamin, which means mercy for all people. This is in accordance with the Word of Allah SWT contained in The Qur’an:

...لا ييريد يكم العصر... 

...Allah wants ease for you, and does not want difficulty for you... (The Qur’an 2:185).
In this case there is also a hadith of the Prophet Muhammad (PBUH) (Manshur, 2011).

- يَسِّرُوْا وَلَا تُعَاسِرُوْا, it means “Make it easy and don't complicate it”.
- بُعِثْتُا بِالْحَنِيْفِيَّةِا السَّمْحَةِا السَّهْلَةِا, it means “I was sent with a religion that leans towards the truth, cheap, and easy”.

3. Methodology

3.1 The scope of research

This research is a qualitative research, qualitative research is generally used to examine people's lives, history, behavior, functional organization, social activities, and so on. This study emphasizes how the concept of Alms Fund, Eco Mosque, and Maqasid Syariah. This research is classified as field research (field research) and library research (library study). In this study using the method of exploration and content analysis. While the nature of this research is descriptive analysis. Then this study uses a normative-philosophical approach. In collecting the data, the method used by the researcher is observation, interviews, and documentation.

3.2 Method of collecting data

1. Observation

Observation is something that has been systematically designed about what will be observed, when and where it is. This observation is classified as a structured observation because the researcher already knows with certainty what something will be observed.

To obtain the data needed in the preparation of this Final Project, the authors conducted research by conducting observations or going directly to the field directly to the Jombang Regency BAZNAS office located on Jl. Arief Rahman Hakim Secretariat office of the Great Mosque, West 2nd floor of the Great Mosque, Jombang, Jombang District, Jombang Regency, East Java 61484 and continued with a survey to the construction site of the Eco Mosque. In this case, observation is a method of data collection carried out in order to obtain accurate and reliable data and information, it aims to obtain accurate results because researchers can see how the concept and system of the Eco Mosque, so that they can understand in its application whether or not the use is allowed. alms funds in the construction of this Eco Mosque.

2. Interview

Interviews are used as a data collection technique if you want to conduct a preliminary study to find problems that must be examined, and if researchers want to know things from a more in-depth institution. Interviews or interviews related to the issues raised.
3. Documentation

Documentation is a way of collecting data in the form of notes, books, bulletins, journals and so on, the documentation that the compilers do in this research is to collect data through several sources, namely:

a. Research results notes
b. Books
c. Newsletter
d. Journal
e. Sources of data obtained from BAZNAS Jombang Regency.

3.3 Data Analysis Method

Data analysis can be interpreted as a way of carrying out an analysis of the data that has been obtained with the aim of processing the data to answer the problem formulation. The data analysis method used in this research is descriptive analysis method.

1. Research design

This research is a qualitative research and includes field research and is equipped with library research. In this case, the sources of data obtained by the authors in their research were obtained by going directly to the BAZNAS field in Jombang Regency and the location of the Eco Mosque construction to obtain the required data, and supplemented by library research obtained from reviewing books, books, journals and so on related with alms, Eco Mosque, and Islamic Economic Law from the perspective of Maqasid Syariah.

2. Research material

The materials that the authors get when conducting research include:

a. The history of the establishment of Baznas in Jombang Regency.
b. The background of the Jombang Regency Baznas in implementing the Eco Mosque program.
c. What kind of location points are intended in the realization of the Eco Mosque program
d. What funds are used by BAZNAS in the realization of this Program.
e. The background of the construction of the Eco Mosque in the district Plandaan and Kec. Kabuh, and whether the problems that exist in the two places are the same.
f. The amount of budget spent to realize each program.
g. The system for implementing the Eco Mosque program in every realization.
4. Results and Discussion

4.1 Results

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<td><a href="https://baznasjombang.id/tentang-kami/">https://baznasjombang.id/tentang-kami/</a></td>
<td>Profile of BAZNAS Jombang Regency</td>
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<th>No.</th>
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<td>1</td>
<td>Deputy Chairperson of BAZNAS Jombang Regency</td>
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<tr>
<td>2</td>
<td>Head of the Religious Affairs Division of BAZNAS, Jombang Regency</td>
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BAZNAS Jombang Regency was established in 2013 and is led by Drs. H.M. Baidlowi Saleh in a two-period mandate. In the third period, BAZNAS was led by H. Didin Ahmad Sholahudin and who was inaugurated and ratified precisely on Monday 12 October 2020. In this third period BAZNAS Jombang Regency began to skyrocket rapidly by upholding "Participate, Synergize, and Share".

BAZNAS Jombang Regency was born and exists to provide solutions to problems that exist in Jombang Regency by carrying out several programs, including programs that are engaged in health, economics, da'wah, and education. In carrying out the program, apart from wanting to eradicate poverty and empowering the community, BAZNAS Jombang Regency is also present to support and support the prosperity of mosques, especially those in the northern suburbs of the Brantas river.

In implementing the Eco Mosque program, BAZNAS Jombang Regency chose the northern suburbs of the Brantas river. The target area points are not necessarily chosen to realize this program. This has gone through many considerations and is also one of the answers to the residents' concerns about the drought that often occurs in their area.

Anxiety about the level of drought that is often felt by the people of the northern suburbs of the Brantas river in Jombang Regency, makes BAZNAS present to empower and prosper it. BAZNAS is here not only to empower the community through economic programs, but BAZNAS has several programs, one of which is the Eco Mosque program. BAZNAS Jombang Regency is here to help empower the community and prosper the mosque, even in the smallest lines that have not been reached and the government's lack of attention. This program is one of the real proofs
of BAZNAS in helping the community, so that they are able to become independent individuals in prospering, both for themselves and for their environment.

BAZNAS as a facilitator for the residents of Jombang district whose support is needed in terms of the prosperity of the mosque, both in process and financial support. This program serves as a bridge, especially for residents of the northern suburbs of the Brantas river who want to manage, empower, and improve mosques. This program is present as a form of BAZNAS's concern for residents living in the northern suburbs of the Brantas River, Jombang Regency, who are often anxious when drought occurs. The aim of BAZnas is to improve the quality of the community with its independence in terms of empowering and prospering mosques, which of course the benefits of this program will return to the surrounding community.

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The program from Eco mosque includes pumping water that flows into water reservoirs, stored water reservoirs are used for ablution, water used for ablution is then flowed into water reservoirs, after that the water is flowed into hydroponic plants, until finally flowed into the installation. waste recycling, from the waste recycling plant there are three filters. After the water has passed the filtering stage, the water is put back into the water reservoir for ablution and other purposes. In the trial, the water that has gone through the installation will be re-flowed again into the receptacle used for ablution. It has passed the trial and was successful. In
this case, the system used is the Hydro Cycle, where there is a circulation of holy water used for ablution and it is drained and then filtered until the water is clean and holy again so that it can be used for ablution again. The advantage of this system is that water is not wasted.

The use of electricity in this program is by utilizing what is in nature. In this case using a solar power plant. During the day, this panel is used to store solar energy from the sun and at night it can be used as lighting for the mosque area. And each solar panel has a power of 70 Watt which can be used for lighting at night.

In the realization of the Eco Mosque construction, BAZNAS Jombang Regency distributed funds of 17 million at each point of the intended location. The use of these funds has also been coordinated with many considerations from the DPS (Sharia Supervisory Board) BAZNAS regarding the use of alms in the Eco Mosque program. The basis for strengthening the use of alms funds in the construction of the Eco Mosque is also found in the MUI Fatwa No. 001/MUNAS-IX/MUI/2015 which has been described above.

At the Jombang Regency BAZNAS institution in the use of its funds, whether collected or distributed, this institution always provides transparency in the management of its funds. The form of transparency of funds and work programs is by making BAZNAS bulletins within 1 period, both given directly to mustahik and also through the BAZNAS website which can be accessed by the public anywhere and anytime. This is a form of openness of BAZNAS to maintain public trust in managing funds and work programs.

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<th>NO</th>
<th>Place of Application of the Eco Mosque Program</th>
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<tr>
<td>1</td>
<td>Al-Ashoo Imaduddin Mosque</td>
<td>Bululowo Hamlet, Purisemanding Village, Plandaan District, Jombang Regency</td>
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<tr>
<td>2</td>
<td>Baitul Ghufron Mosque</td>
<td>Cipirdondong Hamlet, Banjardowo Village, Kabuh District, Jombang Regency</td>
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There are two places that become trials for the development of the Eco Mosque program in future places. The first is located in Bululowo Hamlet, Purisemanding Village, Plandaan District. And the second is precisely in Cipirdondong Hamlet, Banjardowo Village, Kabuh District.

4.2 Discussion

The laws relating to our daily activities have been laid down in Islam. There are four sources of law, namely the Qur’an, Hadith, Ijma’ and Qiyas. In the use of infaq and alms funds, they can be used as long as they do not violate Islamic religious law. And in its use it must be appropriate, on target, and in accordance with needs.

The Eco Mosque program is a reciprocal management method with the environment in order to resolve concerns about problems that often occur. This program is a form of concern from BAZNAS in Jombang Regency to overcome the problems of residents of the northern suburbs of the Brantas river. In addition to overcoming existing problems, this program is used to make people aware of the importance of caring for the surrounding environment. If we take care of our environment, we will get many benefits, both for our present life and even into the future.
The use of alms funds in the Eco Mosque program is allowed or not, then we relate it to existing legal sources. When linked in maqasid sharia, then:

1. Maintaining Religion (Hifdz ad-din).

To maintain religion, it is prescribed to always protect the soul by carrying out what is commanded and staying away from all His prohibitions. In determining a law, religion is the first thing that must be considered. As the religion that is most concerned about the environment is Islam. We can know that Eco Mosque is a place of worship that has a reciprocal relationship with the surrounding environment. If it is related to religion, the construction of the Eco Mosque will make it easier for people to worship, considering that the area being built is an area that includes a spring crisis, especially when the dry season arrives. In this case, the water source is very difficult and the water supply often runs out when it is time for the midday prayer. And in the realization of this program, by managing and utilizing the surrounding environment without destroying it.

2. Nurturing the Soul (Hifdz an-nafs).

Islam highly upholds the human soul, so all basic problems must be preserved from the soul, and in life all must maintain human rights among others. This refers to the right to live and protect the soul from unwanted things, so the safety of the soul must be considered. The implementation of the Eco Mosque program can be seen that in this case it has reciprocity with the environment and community welfare which will certainly
calm the soul. This is because people do not need to worry when the dry season arrives, especially in worship activities, because the water supply will remain abundant and will not be wasted.


A healthy and clean environment has a good role in making our minds clear and positive. For the sake of preserving reason, religion has forbidden things that are forbidden. The Eco Mosque program in this case creates a calm environment. In addition, with this program, the community is required to accept positive changes that can lead them to think creatively and innovatively, because the management idea comes from nature which is managed for daily use and returns to the environment by preserving it without destroying it. To maintain this program, socialization about the importance of maintaining, caring for, and managing this program is one of the efforts to maintain common sense in the development of this program.

4. Maintaining Descendants (Hifdz nasl).

Islam forbids things that can cause damage and contamination of offspring. Islam is not only aimed at the benefit of the present generation, but also for the benefit of the next generation. If this program is managed so well, it will be very helpful, both for the welfare of the community now and in the future. With appropriate environmental management and without destroying it, this can be said to be an investment area for the next generation. BAZNAS Jombang Regency also has an LPJ (Accountability Report) as a transparency of the use of funds in the realization of the Eco Mosque program, this is evidence of the use of funds used for the common good.

5. Maintaining Assets (Hifdz al-amal).

Islam forbids things that can cause damage and contamination of offspring. Islam is not only aimed at the benefit of the present generation, but also for the benefit of the next generation. If this program is managed so well, it will be very helpful, both for the welfare of the community now and in the future. With appropriate environmental management and without destroying it, this can be said to be an investment area for the next generation. BAZNAS Jombang Regency also has an LPJ (Accountability Report) as a transparency of the use of funds in the realization of the Eco Mosque program, this is evidence of the use of funds used for the common good.
Islam strictly forbids its followers to carry out all forms of activities that can tarnish property. And the scholars agree, that the maintenance of property is placed last in this Maqasid Syariah. In the Eco Masjid program, assets that are managed and used will be very useful and in accordance with the needs of today's society, because assets are used for the common good from the present to the future. So it can be concluded, that in this case the desecration of property is avoided, considering that the property will only be used according to need.

The use of alms funds in the Eco Mosque program is allowed as long as it falls into the following categories:

1. Used in the scope of sharia activities.
   Islam is an easy religion. In the teachings of Islam, it has been explained that everything that is halal and haram is clear. And what is allowed and prohibited has been explained, both in the Qur'an, Hadith, Ijma 'and Qiyas. And above it has also been explained that everything that according to Muslims is good, according to Allah is also good. Because everything that is lawful and forbidden, there must be benefits and harm behind it.

2. Used as needed.
   The Eco Mosque program is an innovation that is present in responding to existing needs. All things will be useful if used properly and in accordance with the target used according to their needs. And anything that is appropriate and not excessive is good. Meanwhile, if it is related to the purpose of the relief level, it is included in the relief in the form of change. This is because the Eco Mosque system emerged from innovative thinking about managing and utilizing ecosystems. This refers to the management of natural products that have been provided by Allah which are used for the welfare and benefit of his people.

3. Not used for buildings that boast.
   In the Eco Mosque construction system, it is not used for buildings that boast. In this case, the infaq funds are used for the utilization of the ecosystem from the environment around the mosque to be managed and taken advantage of. So in this case for the Eco Mosque system there is a reciprocal relationship between the place of worship and nature for the surrounding environment (the surrounding community).

4. Used for the welfare of society.
   The Eco Mosque program is used to manage what exists from nature with the aim of improving the welfare of the surrounding community from public anxiety about the drought of water resources in the area. Welfare in the form of: (1) availability of abundant water, (2) availability of solar panels for lighting, (3) utilization of some of the remaining water for fish ponds.

5. Used for the benefit of the people.
   The benefit of the people is the main goal of what has been given and bestowed by Allah SWT. In the benefit of the Eco Mosque program, it has targeted the preservation of religion, soul, mind, lineage, and property.
From the explanation above, it can be concluded that alms funds can be used in the Eco Mosque development program, both in Maqasid Syariah and in Islamic law. When it is associated with Maqasid Syariah, the construction of this Eco Mosque is proven to be preserved from all the basic issues, whether it is preserved in religion, soul, mind, lineage, and property. And when linked in Islamic law, this is permissible because it is for the welfare and benefit of the people. From the five basic components of Maqasid Syariah, we can see that the construction of the Eco Mosque is a program that prioritizes the maintenance of religion, soul, mind, lineage, and property. Realizing the Eco Mosque program is the same as protecting and managing the environment. Preserving and managing the environment without destroying it is the same as maintaining the five basic goals of Islam. So, it is clear, that the use of alms funds for the construction of the Eco Mosque.

5. Conclusions and Recommendations

5.1 Conclusions

Implementing the Eco Mosque program, BAZNAS Jombang Regency chose the northern suburbs of the Brantas river. This program is present as a form of BAZNAS’s concern for residents living in the northern suburbs of the Brantas River, Jombang Regency, who are often anxious when drought occurs. The aim of Baznas is to improve the quality of the community with its independence in terms of empowering and prospering mosques, which of course the benefits of this program will return to the surrounding community. In the realization of the construction of this Eco Mosque, BAZNAS Jombang Regency distributed funds amounting to 17 million at each point of the intended location.

The use of alms funds in the Eco Mosque program is allowed because it falls into the following categories:

1. Used in the scope of sharia activities.
2. Used as needed
3. Not used for buildings that boast.
4. Used for the welfare of society.
5. Used for the benefit of the people.

5.2 Recommendations

1. For Academics
   From the results of this study, it is hoped that it can contribute to research regarding the use of alms funds when viewed from the perspective of Maqasid Syariah. It is hoped that this research can be used and developed in future studies.

2. For Practitioners
   The existence of this research is expected to contribute to research and eliminate doubts regarding whether or not the use of alms funds is allowed in the construction of an Eco Mosque in the perspective of Maqasid Syariah.
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