



THE MANAGEMENT OF *TABUNG MASJID* (MOSQUE FUNDS) IN SELANGOR FROM *MAQĀṢID AL-SHARĪ'AH* PERSPECTIVE

BY

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A dissertation submitted in fulfilment of the requirement for the degree of Master of Islamic Revealed Knowledge and Heritage (Fiqh and Uṣūl al-Fiqh)

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## ABSTRACT

The dispute in the management of Tabung Masjid (TM) has been widely discussed in previous studies. However, the awareness in overcoming these issues are not given adequate attention. As the concept of *Maqāṣid al-Sharī'ah* (objectives of Sharīah) is to serve the interest of all human beings (جلب المصالح) and to save them from harm (دفع المفاسد), the use of this concept would help mosques to practise the effective management of TM. Therefore, this study attempts to scrutinise the management of TM in Selangor according to the *Maqāṣid al-Sharī'ah* and thereby, examine the challenges faced by TM in Selangor that could prevent TM to be managed according to the *Maqāṣid al-Sharī'ah*. For this purpose, the researcher conducted a survey on the management of TM in Selangor and analysed the relationship between TM in Selangor and the *Maqāṣid al-Sharī'ah* in Islamic Jurisprudence. This study also presents the ways of managing TM in Selangor from the point of view of the *Maqāṣid al-Sharī'ah* and explicates how this approach could offer better solutions for various TM issues and challenges. The result of this study can help improve the management of TM in Selangor as well as reduce the socio-economic problems in the society.

## ملخص البحث

قد تم التعبير عن النزاع في إدارة تابوغ مسجد (صندوق تبرعات للمساجد) على نطاق واسع في الدراسات السابقة. ولكن الوعي للتغلب على هذه القضايا لم يعط كل الاهتمام. وإدراك مفهوم مقاصد الشريعة من أجل خدمة مصلحة جميع البشر (جلب المصالح) ودفع الضرر والمفاسد عنهم كلياً، فإن استخدام هذا المنهج يساعد المسجد على ممارسة إدارة تابوغ مسجد بصورة فعالة. لذلك، سعى هذا البحث إلى فحص إدارة تابوغ مسجد في سلاَّنْجور وفقاً لمقاصد الشريعة، ومن ثمّ النظر إلى التحديات التي يواجهها تابوغ مسجد في سلاَّنْجور والتي يمكن أن تمنعه من اتباع مقاصد الشريعة. ولهذا الغرض، فإنّ الباحثة قد أجرت الاستبانة على إدارة تابوغ مسجد في سلاَّنْجور وحلّلت العلاقة بين تابوغ مسجد ومقاصد الشريعة في الفقه الإسلامي. ستعرض هذه الدراسة كذلك طرائق إدارة تابوغ مسجد وفقاً لوجهة نظر مقاصد الشريعة وتُفسّر كيف هذا النهج يعطي أفضل الحلول للقضايا والتحديات المختلفة. ومن المتوقع أن تساعد نتائج هذا البحث على تحسين إدارة تابوغ مسجد في سلاَّنْجور، وكذلك تخفيض المشاكل الاجتماعية والاقتصادية في المجتمع.

## APPROVAL PAGE

I certify that I have supervised and read this study and that in my opinion; it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a dissertation for the degree of Master of Islamic Revealed Knowledge and Heritage (Fiqh and Uşūl al-Fiqh).

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Sayed Sikandar Shah  
Examiner

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*This dissertation is dedicated to my beloved parents*

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Firstly, it is my utmost pleasure to dedicate this work to my dear parents and my family, who have granted me the gift of their unwavering belief in my ability to accomplish this goal. Thank you for your support and patience.

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## LIST OF ABBREVIATIONS

DM GK	District Mosque Gombak
DM HS	District Mosque Hulu Selangor
DM KG	District Mosque Klang
DM KL	District Mosque Kuala Langat
DM KS	District Mosque Kuala Selangor
DM PJ	District Mosque PJ
DM SB	District Mosque Sabak Bernam
DM SP	District Mosque Sepang
QM GK	Qariah Mosque Gombak
QM HL	Qariah Mosque Hulu Langat
QM HS	Qariah Mosque Hulu Selangor
QM KG	Qariah Mosque Klang
QM KL	Qariah Mosque Kuala Langat
QM KS	Qariah Mosque Kuala Selangor
QM SB	Qariah Mosque Sabak Bernam
QM SP	Qariah Mosque Sepang
R.A.	Raḍiyallahu'anhu
S.A.W.	Ṣallahu 'Alaihi Wa al-Salām
S.W.T.	Subhanahu Wa Ta'ala (Praise be to Allāh and the Most High)
SMS	State Mosque Selangor
TM	Tabung Masjid

# CHAPTER ONE

## INTRODUCTION

### 1.1 BACKGROUND OF THE STUDY

The “mosque” is literally translated in Arabic as “*masjid*”. The word “*masjid*” is derived from the Arabic مسجد which signifies the place of prostration in prayer.<sup>1</sup> The mosque is not just a place of worship and Qur’ān recitation, it is also a place where the Muslim community were developed comprehensively.

The mosque play an important role in the society. Its main function is to perform congregational prayer for five daily prayers. As a religious institution, the mosque acts as an Islamic teaching and training centre for the community by providing Qur’ānic classes, religious talks, and celebrations of certain occasions. During the time of the Prophet (PBUH), the mosque was a one-stop centre for the society’s needs. It covered the aspects of administration, economy, security, expansion of religion and Islamic education and training.<sup>2</sup>

In Selangor, the management of mosques is under the jurisdiction of the State government through the Islamic Religious Council (MAIN). The mosques are divided into eight categories: 1) State Mosque, 2) District Mosque, 3) Royal Mosque, 4) Qariah Mosque, 5) Institutional Mosque, 6) Upgrading Mosque, 7) Approved *Surau* for Friday Prayer, and 8) Ordinary *Surau*.<sup>3</sup>

Usually, the financial resources of the *mosque* are obtained from the collection of *Tabung Masjid* (TM). This TM is placed in various corners of the mosque and

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<sup>1</sup> Ibrāhīm Muṣṭafā, *Al-Mu’jam al-Wasīṭ*, (Al-Qāhirah: Majma’ al-Lughah al-‘Arabīyyah, 2011), 416.

<sup>2</sup> Shaikh Ali Mohamad Mokhtar, *Peranan Masjid di dalam Islam*, (Kuala Lumpur: Yayasan Dakwah Islamiah Malaysia, 1997), 20.

<sup>3</sup> Jabatan Agama Islam Selangor, “Bahagian Pengurusan Masjid,” Portal E-Masjid, <<http://e-masjid.jais.gov.my/>> (accessed 16 April, 2016 at 21:50).

labelled with specific names such as *Waqf* Fund (*Tabung Wakaf*), Development Fund (*Tabung Pembangunan*) and Seasonal Fund. The proceeds of TM are used for conducting religious activities, mosque operations, and development.

From the Sharī‘ah viewpoint, the TM is managed on the basis of the preservation of wealth (*hifz al-māl*) in the *Maqāṣid al-Sharī‘ah*. The preservation of wealth covers the various aspects of TM such as the collection and expenditure of TM as well as its safety. For this reason, justifying the management of TM from the viewpoint of *Maqāṣid al-Sharī‘ah* is necessary to ensure its proper and efficient management.

## **1.2 STATEMENT OF THE PROBLEM**

The management of *Tabung Masjid* (TM) is critical because it deals with Muslim Public Funds (MPF), which should be returned to the society. Normally, the sources of MPF are derived from *waqf*, *zakāh*, *tabarru’* and *ṣadaqah*. Numerous scholars have extensively studied *waqf* and *zakāh*. Many studies discussed the enhancement of *zakāh* and *waqf* management such as *zakāh* and *waqf* investment, cash *waqf* and etc. However, the other MPF such as *tabarru’* and *ṣadaqah* are given less attention.

Previous studies have shown that some mosques have kept the surplus of TM with the bank or financial institution. The financial report of one mosque in Selangor demonstrates that the surplus of TM was around RM90,000 in 2011.<sup>4</sup> It is expected that this surplus will increase. The reason for this surplus is due to the fact that the authorities of that mosque do not know how to spend this surplus. If this issue occurs in all mosques in Selangor, the factors that contribute to this issue should be identified

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<sup>4</sup> Masjid al-Falah USJ 9, “Penyata Untung Rugi”, Laporan Kewangan, <<http://www.masjidal-falah.com/kewangan/>> (accessed 10 April, 2016 at 11:15).

to make the additional money productive and spend it for the benefit of the community and mosques.<sup>5</sup>

Numerous studies have suggested improving and enhancing the management of TM. The management of TM in Selangor is undeveloped, particularly in rural areas. This is due to the lack of awareness among different groups such as the state government, corporations, and the society. They have a perception that the mosque is only a place to perform congregational prayers. This research aims to unveil the ways of TM management in Selangor and suggest ways that can benefit the Muslim community in line with *Maqāṣid al-Sharī'ah*.

### **1.3 RESEARCH QUESTIONS**

The research questions that will guide this study are as the following:

1. What are the roles of *Maqāṣid al-Sharī'ah* in Muslims' Public fund?
2. Do mosques in Selangor manage their TM according to *Maqāṣid al-Sharī'ah*?
3. What are the framework of *Maqāṣid al-Sharī'ah* in enhancing the effective management of TM?
4. What are the challenges facing TM to be managed according to *Maqāṣid al-Sharī'ah*?

### **1.4 RESEARCH OBJECTIVES**

The objectives of this study are:

1. To unveil the roles of *Maqāṣid al-Sharī'ah* in Muslim Public Funds.

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<sup>5</sup> Jaafar Ahmad, et al., (2001, April). Dana dan Harta Masjid di Malaysia: Ke Arah Pengurusan Strategik. Paper presented at National Workshop on Capacity Building Towards Excellence in Economic Research and Policy Information organised by UUM, Kedah.

2. To investigate whether the mosques in Selangor manage their TM according to *Maqāṣid al-Sharī'ah* or not.
3. To suggest the framework of *Maqāṣid al-Sharī'ah* in enhancing the effective management of TM.
4. To examine the challenges facing TM to be managed according to *Maqāṣid al-Sharī'ah*.

### **1.5 SIGNIFICANCE OF THE STUDY**

Exploring the concept of *Maqāṣid al-Sharī'ah* in relation to MPF will help improve the governance and the administration of mosques as well as increase the value of TM. The development and operation of TM could run efficiently especially in underdeveloped and rural areas. The finding of this study may assist academicians to uncover new knowledge about the management of MPF in different areas.

This study is significant to the government in realising the need for establishing a proper institution which will professionally manage and regulate TM like *Tabung Haji*. This will create multiple job opportunities among qualified graduates, particularly in the fields of management, Islamic jurisprudence, and Islamic banking. The experts and professionals should be able to control the risk or any circumstances that may arise in the management of TM. The findings of this study may also shed some light on how to reduce socio-economic problems such as poverty, illiteracy, illness, and unemployment.

## 1.6 RESEARCH METHODOLOGY

### 1.6.1 Research Design

This study uses a mixed-method design which combines both the quantitative and qualitative forms of research.<sup>6</sup> This approach is more comprehensive in its findings, it increases confidence in results, increases conclusion validity, and offers a more insightful understanding of the underlying phenomenon.<sup>7</sup>

In quantitative research, the design reflects that everything in the social world can be described according to some numerical system.<sup>8</sup> Data collection using some quantitative methods is relatively quick and useful for studying large numbers of people.<sup>9</sup> The quantitative design is helpful to find the number of mosques in Selangor, the methods of collection of TM, the methods of saving of TM and the methods of expenditure of TM. Unfortunately, the quantitative data is not sufficient to support information regarding the concept of *Maqāṣid al-Sharī‘ah* as well as the jurists’ views on the investment of public funds such as *zakāh*, *waqf*, and *ṣadaqah*. Hence, there is a need for a qualitative design.

In qualitative design, the study focuses on description and interpretation and might lead to the development of new concepts or theories.<sup>10</sup> It is useful for studying a limited number of cases in depth and data are usually collected in naturalistic settings.<sup>11</sup> However, the qualitative research normally requires more time to gather the

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<sup>6</sup> John W. Cresswell, *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (Thousand Oaks: SAGE Publications, 4<sup>th</sup> edition, 2014), 216.

<sup>7</sup> Burke Johnson and Larry Christensen, *Educational Research: Quantitative, Qualitative, and Mixed Approaches* (Thousand Oaks, Calif.: SAGE Publications, 4<sup>th</sup> edition, 2012), 445.

<sup>8</sup> Ronald A. McQueen, Christina Knussen, *Research Methods for Social Science: An Introduction* (New York: Prentice Hall, 2002), 27.

<sup>9</sup> R. Burke Johnson and Anthony J. Onwuegbuzie, “Mixed Methods Research: A Research Paradigm Whose Time Has Come”, *American Educational Research Association*, vol. 33, no. 7 (2004):19, via Jstor, < <http://www.jstor.org/>>

<sup>10</sup> Beverley Hancock, et al., “An Introduction to Qualitative Research,” The NIHR RDS for the East Midlands, <[www.rds-eastmidlands.nihr.ac.uk](http://www.rds-eastmidlands.nihr.ac.uk)> (accessed 17 April, 2016 at 21:15).

<sup>11</sup> R. Burke Johnson, 20.

data when compared to quantitative research and data analyses is often time consuming.<sup>12</sup> This method would help discover the ways of managing TM from the *Maqāṣid al-Sharī'ah* viewpoint.

Thus, this study used one of the popular mixed-method designs in social research which is the convergent parallel design. This design is based on the use of concurrent timing to implement the quantitative and qualitative strands during the same phase of the research process, prioritises the method equally, and keeps the strands independent during analyses and then mixes the results during the overall interpretation.<sup>13</sup> The researcher has distributed the questionnaires to mosques in Selangor and at the same time, the interview has been conducted as well as library research on the concept of *Maqāṣid al-Sharī'ah*. The use of *Maqāṣid al-Sharī'ah* serves as a jurisprudential position on the importance of effective management of MPF, especially TM.

### **1.6.2 Research Scope**

The collection of data for this study has been conducted in Selangor Darul Ehsan. Selangor is one of the 13 states of Malaysia. It is a state on the west coast of Peninsular Malaysia which surrounds the capital city of Kuala Lumpur. Selangor occupies some 125,000 sq. km with a high number of population. There are nine districts in Selangor as shown in Figure 1.1.

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<sup>12</sup> Ibid.

<sup>13</sup> John W. Creswell and Vicki L. Plano Clark, *Designing and Conducting Mixed Methods Research*, (Los Angeles: SAGE Publications 2011), 70.

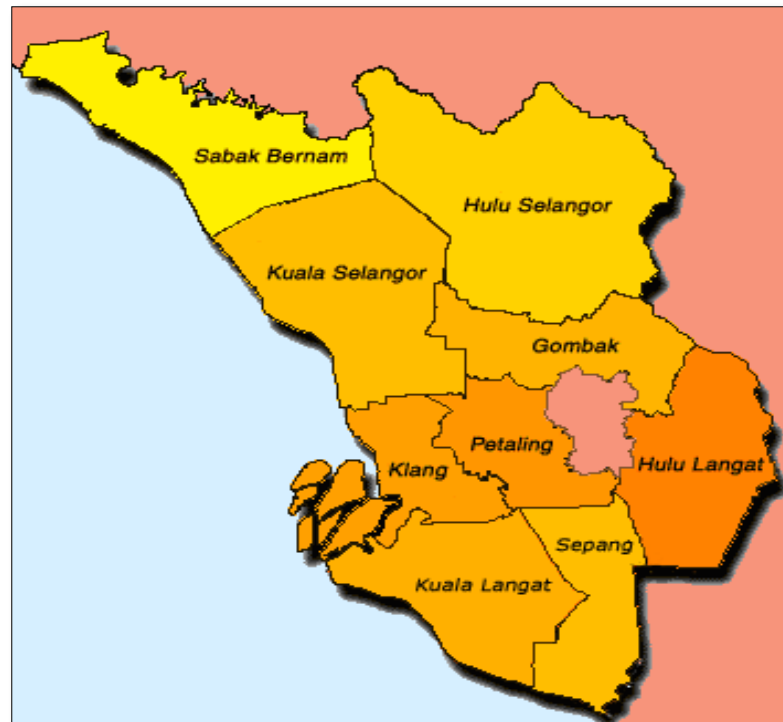


Figure 1.1 Location of Research Site in Nine Districts in Selangor  
Source: <http://kualaselangor.selangor.gov.my/kualaselangor.php/>

The selection of Selangor as the research setting was due to its large population and prosperity. Its population as of 2015 was 6.18 million.<sup>14</sup> The state's ethnic composition consists of Malay 57.1%, Chinese 28.6%, Indian 13.5%, and other ethnic groups 0.8%.<sup>15</sup>

From the economic perspective, Selangor is the richest state in the country. It's gross domestic product (GDP) per capita (PPP) contributes 22.4% to the national economy.<sup>16</sup> The main sector of economic activity is manufacturing followed by

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<sup>14</sup>Department of Statistics Malaysia Official Portal, "Selangor," <[https://www.statistics.gov.my/index.php?r=column/cone&menu\\_id=eGUyTm9RcEVZSlmYW45dmpnZHh4dz09](https://www.statistics.gov.my/index.php?r=column/cone&menu_id=eGUyTm9RcEVZSlmYW45dmpnZHh4dz09)> (accessed 16 April, 2016 at 21:50).

<sup>15</sup> Centre for IMT-GT Subregional Cooperation (CIMT), "Malaysia: Selangor, CIMT-GT," <[http://www.imtgt.org/malaysia\\_selangor.htm](http://www.imtgt.org/malaysia_selangor.htm)> (accessed 16 April, 2016 at 22:33).

<sup>16</sup> Bernama, "Selangor leads GDP Contribution to National Economy," Malay Mail Online, 30 October, 2015, <<http://www.themalaymailonline.com/money/article/selangor-leads-gdp-contribution-to-national-economy>> (accessed 17 April, 2016 at 12:10).

wholesale and retail trade, construction, public administration, education, transportation and containers, accommodation and catering services.<sup>17</sup>

### 1.6.3 Sample

For this study, stratified purposive sampling is used which represents certain characteristics of interest among the population.<sup>18</sup> The researcher used this sample because the study seeks to focus where practical, and minimise the sample size. Stratified purposive sampling involves the purposefully selected target population in strata (e.g., above average, average, below average) with the goal of discovering elements that are similar or different across the subgroups. Hence, the questionnaires have been distributed randomly either to the chairman, the *Nazir*, the treasurer or *Imam* of the mosque because they are the authorised individuals to participate in the questionnaires.

However, in qualitative research, only the *Nazir* or chairman of the mosque was selected to participate in semi-structured interviews. *Nazir* and chairman are the person who leads the management and administration of the mosque particularly in meetings, signing the documents and checks issued on behalf of the mosque. He receives and complies with any instructions given by JAIS.

It was estimated that the number of participants in the questionnaires is between 40-50 people and the number of chairman participating in the semi-structured interviews is between 15 to 18 people.

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<sup>17</sup> Muhamad Azuwan Abdul Rahman, "Penduduk dan Perancangan Sumber Manusia," Laporan Tinjauan Kajian Rancangan Struktur Negeri Selangor 2035, 11 <<http://jpbdselangor.gov.my/ms/muat-turun/laporan/rancangan-struktur-negeri-rsn-1/laporan-tinjauan-kajian-rancangan-struktur-negeri-selangor-2035.html>> (accessed 16 April, 2016 at 22:50).

<sup>18</sup> Charles Teddlie and Fen Yu, "Mixed Methods Sampling: A Typology With Examples," *Journal of Mixed Methods Research*, vol. 1, no. 1 (2007): 79, <<http://www.sagepublications.com>> (accessed 17 April, 2016 at 20:00).

#### **1.6.4 Quantitative Method - the Use of Questionnaire**

In the quantitative section, the study focuses on research questions number two and three, which investigate whether TM in Selangor manages their TM according to *Maqāṣid al-Sharī'ah*, and to examine the factors that could prevent TM in Selangor from being managed according to *Maqāṣid al-Sharī'ah*.

Fifty (50) questionnaires have been distributed to mosques in Selangor randomly. One questionnaire is provided for only one mosque. The respondents are among the chairman, the *Nazir*, the treasurer or *Imam*. Several procedures guide the distribution of the questionnaire.

The procedure started by establishing rapport between the researcher and the respondents. To obtain their cooperation, the researcher explained the objective of the research and requested their participation to complete the questionnaire, which was enclosed with the approval letter from the university. The expected time required to answer the questionnaire was within 15-20 minutes. This survey was concluded with the expression of gratitude from the researcher and some tokens of appreciation.

The questions in the questionnaire were divided into four parts and it was close-ended questions. The respondents were required to tick the most relevant answer provided.

The structure of the questionnaire was divided into four parts. 'Part A' of the questionnaire involved questions related to basic information about the respondent and the mosque. Parts B, C, D were crucial as they examined the methods of TM collection, methods of savings by TM and the expenditure of TM. From these parts, the factors that could prevent TM from being managed by *Maqāṣid al-Sharī'ah* has been identified.

The questionnaire has been pilot-tested on three mosques in Selangor, which are: Masjid Sultan Haji Ahmad Shah, IIUM Gombak; Masjid As-Syakirin Gombak; Masjid Al-Mustaqim, Ampang. A pilot study was a smaller scale version of the main study and aims to identify the problems that can be corrected before the main study is conducted.<sup>19</sup> Based on the pilot test results, the survey has been revised accordingly.

The analysis of quantitative data has been presented via frequency distribution. It describes list of all possible values related to TM with frequency of percentage accordingly.

### **1.6.5 Qualitative Method- Semi-Structured Interview and Library Research**

In the qualitative section, the study focuses on research questions one and four in order to examine the role of *Maqāṣid al-Sharī'ah* in MPF and the ways of managing TM from the viewpoint of *Maqāṣid al-Sharī'ah*. The technique used in this method was semi-structured interviews with the chairmen of the mosques in Selangor and the library research.

The first technique used for qualitative data was conducting semi-structured interviews. Semi-structured interviews aim to understand the respondent's point of view rather than make generalisations through open-ended questions.<sup>20</sup> The face-to-face interviews were conducted with 18 respondents, which consisted of the chairmen of district mosques and *Nazir* of the *qariah* mosques. The interviews were conducted between April to June 2016.

Certain procedures has guided the semi-structured interviews. Firstly, the researcher had issued a letter requesting for permission from the university. Secondly,

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<sup>19</sup> Ralph Hall, *Applied Social Research: Planning, Designing and Conducting Real-world Research*, (Australia: Macmillan Education, 2008), 79.

<sup>20</sup> N.d., "Focused (Semi-structured) Interviews," Sociology Central, <[www.sociology.org.uk/methfi.pdf](http://www.sociology.org.uk/methfi.pdf)> (accessed 30 April, 2016 at 15:30).

when the letter has been approved with the permission, the appointment was arranged via phone calls to the particular mosques in Selangor in which the interviews are intended to be taken place. To get the entire data collection process systematised, the details of the appointment containing some information such as the venue, time, and date.

The interview procedure included approximately 10 to 15 open-ended questions and has been pilot tested. The researcher has recorded the interviews by using a digital voice recorder with the permission of the respondents, and the interviews were transcribed within a week after each interview. The interviews have conducted in Malay and translated into English after the recorded data have been transcribed. The primary setting of the interview was the office room of the mosques and the length of each interview was estimated to be around 45 minutes to one hour.

The questions of the interview were divided into five parts. Part A involved the demographic background of the mosques. Part B focused on the methods of collection of TM. Part C was related to the methods of saving of TM and part D pertained to the expenditure of TM. The last part is about sources of income of TM.

For the second technique, the library research was used. The data have been collected from relevant publications such as books, journals, articles, magazines, newspaper reports, internet sources and unpublished work related to *Maqāsid al-Sharī'ah* in general and the management of MPF in particular. The data collection also involved the intensive research on classical and modern books on Sharī'ah ruling and principles in the investment of public funds, Islamic Banking and Finance, *Maqāsid al-Sharī'ah*, and socio-economy of the society.

The qualitative data was analysed by data entry storage where the researcher has transcribed the interview and coded the data inductively according to the