

## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui perbandingan tata kelola Manajemen kas Masjid Sa'adatul Khidmah pada saat sebelum pandemi Covid-19 dan saat pandemi Covid-19 yang dihadapi oleh pengurus Masjid Sa'adatul Khidmah mengenai pengelolaan Manajemen kas dan potensi dana yang dimiliki oleh Masjid. Dalam pengelolaan dana Masjid masih belum bisa memanfaatkan dengan baik dana yang dimiliki oleh Masjid tersebut. Pendekatan yang digunakan dalam penelitian yaitu pendekatan deskriptif. Hasil penelitian menunjukkan sangat terlihat sekali perbandingan dana yang masuk sebelum adanya pandemi ini dan saat adanya pandemi, pengurus belum mampu mengolah dana dengan semestinya karena masih banyak dana yang menumpuk dan belum tersalurkan namun Sebagian dana sudah digunakan sebagaimana mestinya walaupun pada saat pandemi memiliki potensi dana yang lebih rendah. Adapun kendala yang dihadapi dalam Manajemen kas Masjid yaitu belum paham nya pengurus akan dana yang harus dikelola dengan sebagaimana mestinya dan tidak menumpuk dana masjid.

**Kata Kunci:** **Tata Kelola, Manajemen, Kas, Masjid, Pandemi Covid-19**

## **ABSTRACT**

*This study aims to determine the comparison of the management of the cash management of the Sa'adatul Khidmah Mosque at the time before the Covid-19 pandemic and during the Covid-19 pandemic faced by the management of the Sa'adatul Khidmah Mosque regarding cash management and potential funds owned by the mosque. In managing funds, the mosque is still unable to make good use of the funds owned by the mosque. The approach used in this research is descriptive approach. The results showed that there was a very visible comparison of funds that came in before the existence of this pandemic and during the pandemic, the management was not able to process funds properly because there were still many funds that had accumulated and had not been distributed but some of the funds had been used properly even though during the pandemic it had potential funds that were lower. There are obstacles faced in mosque cash management, namely the management does not understand the funds that must be managed properly and does not accumulate mosque funds*

**Keywords:** *Governance, Management, Cash, Mosque, Covid-19 Pandemic.*