

## ***ABSTRACT***

Covid-19 has caused many negative impacts on Indonesia in various ways, one of which is the increasing poverty rate in Indonesia. One of the instruments in Islamic economics that can help alleviate poverty is by means of zakat, donations and alms. This study aims to analyze the effect of ZIS utilization by the Jogokariyan Mosque in reducing the poverty of its congregation. In this study, an analysis of the differences in the conditions of material welfare and spiritual welfare of the congregation receiving ZIS assistance before and after receiving ZIS assistance was carried out.

The approach taken is quantitative with CIBEST analysis techniques and different tests (Paired T-test and Mann Whitney test). Data were collected through interviews with the jogokariyan mosque administrators and distributing questionnaires to 33 congregations who received ZIS benefits as a population. The data analysis process was carried out with the help of the SPSS ver 23.

The results of the analysis of the CIBEST model show that, with the use of ZIS, it is able to reduce the material and spiritual poverty of the congregations who receive ZIS assistance. The results of the Paired T-test and the Mann-Whitney test showed that all variables experienced positive differences, before and after receiving ZIS assistance from the Jogokariyan Mosque.

**Keywords:** Covid-19, Jogokariyan Mosque, CIBEST Model, Poverty, ZIS.